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Article:

Duggan, J. and Lindley, J. (2015) Sans Duty: Making Tax Visible. Final Report. Working Papers of the Communities & Culture Network+, 6. ISSN 2052-7268

Sans Duty – Making Tax Visible
Communities and Culture Network+

SEED FUND - PROJECT REPORT

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Executive Summary

This report describes a small-scale 'seed fund' project undertaken with funding from the Communities and Culture Network+. The initial aim of the project was to co-produce design fictions with a community to explore near future scenarios where tax is made visible to encourage the payment of tax, to close the tax gap, to engender wealthier and more resilient communities. As the research progressed the focus on developing community-based, practicable components of the tax system was replaced with exploring the potential of design fiction methods for enabling everyday utopian communities, the Brixton Pound local currency community, to enhance and maintain the attempts to organise society otherwise.

The research involved hosting an ideation workshop with community members to develop microfictions, the development of a narrative and artefacts, the filming of a speculative documentary, and a final discussion session to explore how these scenarios enabled the community members to think differently about tax.

A key finding was that rather than using co-produced design fictions to respond to the researchers' ideas, in our case how a visible tax system might benefit communities, to enabling communities to have interesting conversations. Thus the significant questions are not how to make tax visible in communities but rather to encourage people in communities to consider different types of communities, the relationships and obligations between citizens and within that alternative configurations of tax collection and expenditure. In the discussions the crucial dimension will be to engender the desire for a better way of being or living and then the collective engagement to make the world otherwise (Levitas 2013).

Introduction

This report describes a small-scale 'seed fund' project undertaken with funding from the Communities and Culture Network+. The overall aim of the project was to use design fiction methods (Bleecker 2009) to interrogate the complex relationship between tax and local communities, in particular to explore how technology may make tax payment and expenditure more transparent to community members. As the report will explain, the focus of the project shifted as the research progressed. In the beginning the focus was on developing practicable interventions to explore the issue of unpaid tax and using design fiction to work with a community to understand how to make tax work for the community. In time, however, the research was refocused on the use of design fictions in everyday utopian communities – the Brixton Pound local currency community – with tax becoming an example issue with which to engage.

Tax is a significant social and economic issue in the UK and internationally. Who pays tax, how much they pay, and what it is spent on is generally perceived as private, hidden and opaque. Symptoms of this situation include the business norms that deny the moral imperative to pay tax, processes of economic deregulation and liberalisation meaning that businesses can operate in the UK but avoid paying tax by 'offshoring' profits (Urry 2014). The tax gap, describes the amount of tax owed but not paid in the UK, is estimated to be as much as £122bn (Tax Research UK 2012).

The dynamics and consequences are complex but manifest in local areas such as Brixton, where this project was based. Companies that do not pay national corporate tax have an unfair advantage, contributing to the challenges facing an 'independent' high street through an increase of chain stores and franchises (Potts et al 2005); the rise of Internet 'delivery' services such as Amazon adds further pressure to high street businesses (Urry 2014); and funds are reduced to public services. All of this takes place during a time of austerity politics (Blyth 2012), where public finances and services are being cut to make savings to pay down public debt incurred during the financial crisis of 2008-09.

Benjamin Franklin's quote that 'In this world nothing can be said to be certain, except death and taxes,' speaks to the inevitability of taxes but also that they are beyond the agency of everyday people living in communities. There are activist groups (e.g., UK Uncut) and civil society schemes (e.g., Fair Tax Mark) that seek to illuminate companies that do not pay tax and recognise those that do. Thus

far, however, grassroots, community-centric approaches to encouraging the payment of tax that are scalable, integrate consumer and community experiences with those of business owners, or that focuses on creating transparency, are few and far between.

This relationship between tax and transparency was informed by the philosophy of Jacques Ranciere. Ranciere's (2010) concept of the 'sans papiers' illuminates those who are 'present but not part' of a community, such as undocumented workers. The concepts of the police and the distribution of the sensible explain how the politico-aesthetic field of a community divide between those who belong to a community, can benefit from political rights or are literally seen and heard, and those who are not (Rockhill 2004). Following on from this, Ranciere argues that democratic emancipation is possible by making the invisible and inaudible seen and heard in conditions of equality. We inverted the focus of sans papiers from undocumented workers to the businesses that are present in the UK but not part of the community in that they do not pay, or avoid paying, national corporate tax. We label these businesses the 'sans duty' (playing on the double-entendre of 'duty as tax', and 'civic duty'). We sought to explore how the use of digital technologies to initiate bottom-up processes to redistribute the sensible by re-configuring the politico-aesthetic field of the community in relation to the payment of tax. Put more simply, making the transparent payment and usage of taxation, a visible social good.

Design fiction was identified as a means of exploring the complex interrelationships between communities and tax. Design fictions combine elements of science fiction, science fact and design to create diegetic prototypes (Kirby 2010), that is prototypes that exist within 'story worlds'. By encouraging those viewing or interacting with design fictions to 'suspend disbelief about change' (Sterling 2012) design fictions attempt to forge a 'discursive space' (Lindley 2015) by depicting technologies and situations that are at once 'real' (relative to their own story world) yet speculative (relative to the world we live in). Design fiction accepts, explores and interrogates the plurality of futures by prototyping technologies, services, and products that are beyond the practical reach of today. They manifest videos, physical objects, text, or any other combination of media. They can operate in several different ways: to inspire new designs; facilitate communication about possible designs; or to aid in the envisioning the wider social and political

implications of future technology (Tanenbaum 2014). Thus design fiction helps to develop a consensus about where preferable futures may be located on a spectrum of possibility (Dunne and Raby 2013). Using story-worlds as a substrate to sketch these prototypes allows design fictions to explore not only concepts and technical schematics, but generate insights about what it would be like to live with these technologies in a 'mundane' (Foster 2013) and day-to-day sense.

As the research progressed, we became increasingly interested in the community in which the research was taking place – what we came to understand as the Brixton Pound everyday utopian community – and the function and potential of design fiction to facilitate envisioning, specifying and interrogating possible futures.

The approach, taking account of the relationship between communities and tax, was inspired by the historical but revitalised movement for local, grassroots practical experimentation in alternative forms of community social and economic exchange systems (Scott 2013), such as time banks (Cahn 2000) and complementary currencies (Ward and Lewis 2002). These initiatives demonstrate the practicability of alternative ways of reorganising seemingly immutable dimensions in society, for examples, the monetary system. The Brixton Pound (B£) is a complementary currency that the community creates, exchanges and honours in both physical and digital forms. Users of the B£ are philosophically and practically committed to using a local currency to benefit the local economy.

Local currencies such as the B£, and the individuals, companies and organisations that support them, are examples of everyday utopian communities. Everyday utopias are 'networks and spaces that perform regular daily life… in a radically different fashion… forging new ways of experiencing social and political life.' (Cooper 2014: 2). We might say that everyday utopias are an applied practice of hope for a better future, or that involvement with everyday utopian projects, such as the B£, are a statement of hopeful intent. Cooper identifies the role of ''oscillating movement between imagining and actualisation'' (p.11) in the origins and emergence of everyday utopias.

We became increasingly interested in complementarities between design fiction and everyday utopian practice, in facilitating the dynamics between imagination and actualisation. There are many similarities between design fiction and everyday utopianism. They both consider scenarios holistically, reflexively and

with attention to mundane and everyday behaviours. By doing this they interrogate the present in terms of what is possible and/or preferable, they're open to new forms of social organisation. The research therefore came to engage with and explore the opportunities for design fiction to contribute to everyday utopian practice – in supporting intentionality and the collective authorship of preferable futures (Garforth 2009) driven by the aspiration, anticipation and imagination of individuals and communities (Appadurai 2013).

Research Aims and Objectives

The overall aim of the project was to use a design fiction to enable members of the Brixton Pound community to explore possible scenarios that would make the payment and usage of tax visible and so promote the payment of tax that contributes to community prosperity. The aim was to be achieved by meeting the following objectives:

- Bring together 24 members of the Brixton Pound (B£) community (business owners who accept the currency and customers of those businesses) in two participatory workshops to define the design fiction parameters and engage with a near future scenario of visible tax system in Brixton.
- Create a design fiction documentary that critically engages with a scenario in which the *sans duty* tax project is operational in Brixton, interrogating what the system might mean for the community, what the pitfalls and opportunities might be.
- Host a roundtable discussion with key experts in the fields of, alternative currencies, and design fiction to build a network around the project and identify the next steps for the project, such as applying for funding.
- To co-produce and share the data, a six-page report, a video, and a journal article with the CCN+ network and disseminate the outputs through B£, activist and academic networks.

As the research progressed it was apparent there would need to be a change in emphasis in how the research was approached and what the academic and practical outputs might be. The main reason for this shift was that contrary to the intended coproduction orientation of the research, the research team approached the research with what we came to understand as being a fixed

engagement with tax in Brixton. We explained in the bid document the envisioned approach:

> "In line with the CCN+ network objectives, a design fiction method will be used to enable members of the Brixton Pound community to explore possible scenarios where a business's tax status is made visible *in situ* through a range of possible digital technologies (e.g., open data, augmented reality, Internet of Things, physical computing etc) to inform consumer choice and redistribute the sensible within communities to favour individuals and businesses that pay, rather than avoid or evade, tax. The idea is that the community will support business's that pay corporate tax and are part of the community. The creation of the digital technology and related architectures of information would of course be insufficient to developing a used a useful community tax system, however. The system would have to be built in relation to, engender and enable appropriate cultural and normative behaviours in, for example, not shopping in *sans duty* shops. It is in exploring these tensions and the potential unintended consequences that the design fiction approach will encourage both researchers and community members to reflect and critically engage with the transformative potential of the technology, to create realistic but provocative portrayals of alternative near futures."

This specification of the project was in part produced to provide clarity for the funders about what the research would do but it came to occupy what the research *was* and obscure alternatives. For example, where there are many types of tax, the description of the research seemed to engage with corporation tax in a retail environment. The reference to 'redistribute the sensible' is to the interpretation of Ranciere's philosophy which informed the project but this seemed to lend itself better to particular engagements with tax – ones that related to interrupting the political and aesthetic field of a community – than others. Finally, with the specification of the idea or output the role of design fiction was to explore, 'these tensions and the potential unintended consequences', which from an uncharitable perspective might mean working with the community members to find and iron out bugs in an elaborate form of user testing.

In the first workshop it was apparent that the community members were less interested in coffee shops and corporation tax in a retail context than they were in the tax collecting and spending power of Lambeth Council.

Thus we came to understand the research more in a methodological sense in relation to the potential of design fictions as a means of enabling researchers and

community members to reflect and critically engage with the transformative potential of the technology by creating realistic but provocative portrayals of alternative near futures. As explained above, the focus of the research shifted to explore the relationships between design fiction as a method and practice related to envisioning and enacting everyday utopian futures.

Co-producing Design Fictions

Design fiction is an increasingly commonly practiced set of tools and methods. A subset of the wider speculative design movement, design fiction hinges around diegetic prototypes. These are technologies, systems or services that are portrayed inside a story world, and thus diegetically prototyped. By existing only within the story world these prototypes can be developed extremely rapidly while also disregarding social, practical and technical constraints, allowing "what if?" questions to be explored with fine granularity. The aim of asking these questions and building these prototypes is not to didactically specify a vision for the future, but instead to open up discursive space from which conversations pertaining to what might be preferable are facilitated, and insights produced.

Originally coined as part of a book discussing the design of products (Sterling 2005), and then being developed further by product designer Julian Bleecker (2009), design fiction has a strong association with product design. In recent years has become increasingly used in human-computer interaction research (Tanenbaum 2014; Lindley 2015a). Debates around what types of artefact are, or are not, design fiction, and whether the practice is best suited used as research method, idea-generation tool, facilitation technique, or communication tool is something that remains a topic of debate for design fiction researchers (Lindley 2015b). In *this* project we set out to engage in a dialogue with members of the B£ community as part of a co-production process in order to create a piece of design fiction. One issue we wanted to address was in this context, which of design fiction's many faces were most relevant and useful.

Our method was novel and challenging given the timescales and budget limitations. We aimed to produce a 'design fiction documentary' an as-yet unseen format for design fictions. Similarly design fiction has so far not been used as a tool for interrogating and developing insights pertaining to policy. Finally co-production of design fiction is also a new area. In order to deliver these aims, we delivered the following programme.

Workshop 1 - Ideation

The aim of this workshop was to develop concepts and ideas relevant to the interests of the B£ community, with an overall theme of making tax more transparent. To achieve this first we introduced the concept of speculative design and design fiction. Second we had an open discussion about what tax is and how it is perceived, covering both negative and positive aspects. Third we produced a number of 'microfiction' concepts, it was these microfictions that we took forward to the next stage of the project. A total of 34 concepts were produced including:

- "A tax justice zone"
- "An app that sends *all* information about local government procurement to your phone, with the opportunity for giving feedback"
- "The Brixton Bucket: a digitally ring-fenced area, visualising all of the tax money going in or out of it"
- "An app that shows how much of the retail cost of items goes on wages, profits, bonuses, materials and taxes"
- "Being given a score for how much your purchases contribute to local taxation"

Making diegetic prototypes for use as stimulus

We took the 34 microfiction concepts and refined them to co-exist within a cohesive fictional future version of Brixton. The output of this stage was to produce an artefact that we could use as a stimulus with our community participants in order to elicit responses for inclusion in the design fiction documentary. This part of the project is perhaps the least reminiscent of true co-production. Although based on original ideas from the community, the storyworld and prototypes were developed by the research team. Alongside a backstory that cemented these prototypes together into a plausible future, we produced physical and digital artefacts. The final artefact was a leaflet. The leaflet was promotional material for the (fictional) project that we came to call Just Tax' (see pages 11-12).

community ▪ fairness ▪ investment ▪ efficiency

JUST TAX NODES

The diagram above shows how far we've come in such a short space of time. Each dot represents a node on the just tax network. As the number of nodes goes up, the value of the network increases. Sign up with anyone of the applications detailed in this pamphlet to establish your own space in the **Just Tax** network.
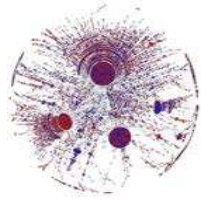
We believe in community spirit, fairness and equality, positive investment, and technologically underpinned efficiencies: together these characteristics make up the **Just Tax** scheme. Often maligned and passed around as a political hot-potato, taxation is the life force of our community and the democratic system. We are here to give taxation a face lift, to make it something that you want to participate in. Twitter rewrote the rules of social media. **Just Tax** will rewrite the rules of public governance. We hope you decide to take part in our very own cultural revolution.

Imagine if corporate taxation in Brixton was transparent?
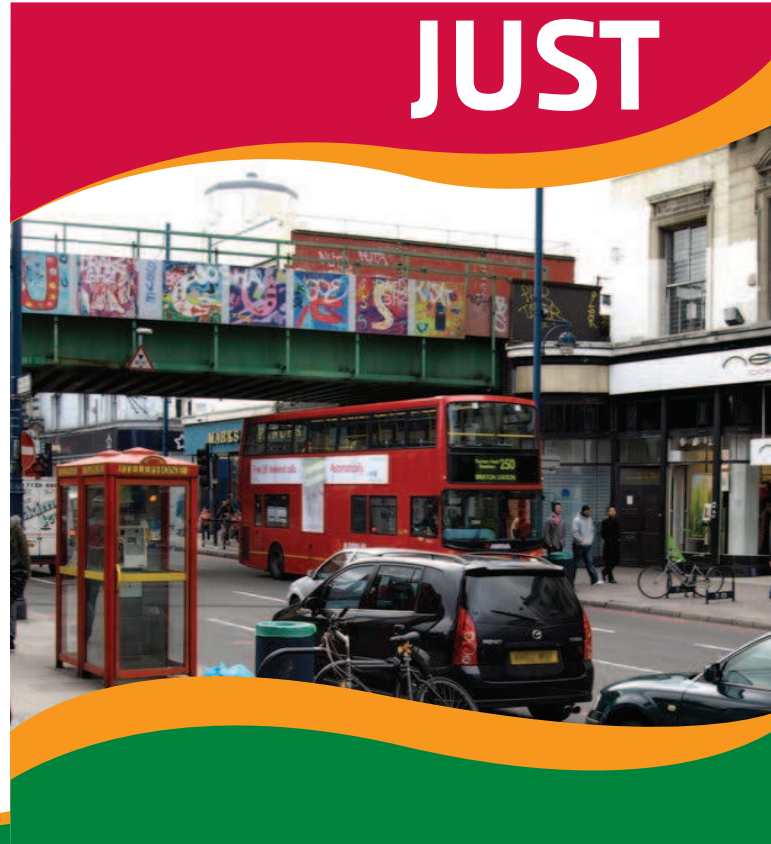
BRIXTON
just tax

Brixton Customer Centre
Olive Morris House
020 7925527
just-tax.brixton.gov.uk

If you would like to receive
this leaflet in an alternative format, large print,
Braille, or a different language, please contact the communications team.

MAKING TAX

JUST

BRIXTON
just tax

GOING BEYOND THE CALL OF DUTY

*Building community. Promoting fairness.
Stimulating investiment. Efficiently.*

I'm Terry Veblen and I'm inviting you to take part in Brixton's **Just Tax** scheme. The Third Great Depression has left our country in need of the productivity boost that will return the nation to greatness. We are all in this together but some of us have the broader shoulders required to help. I've made my fortune through the caffeine and exoteine™ **Cosmic Beans** franchise. Tax Aid made me realise that I had to do something.

I'm using the government's Payment by Results scheme to establish Brixton as the UK's first Tax Justice zone, an idea that begins with tax but extends to society and citizenship. The London Borough of Lambeth contributes £3.62 billion in tax to the Treasury and takes £4.12 billion out in public service running costs. Via the Payment by Results scheme any net benefits will lead to profits that will be ploughed back into Lambeth.

APP ECOSYSTEM

Just Tax provides the infrastructure for a suite of apps that allow citizens to take control of their tax contributions. Fixdr uses an intuitive card interface to allow tax payers to specify how their assignable tax contributions should be allocated.
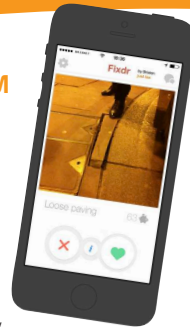
OPEN DATA PLATFORM

Lambeth council prides itself for being at the forefront of the open data movement. All of the council's datastreams are accessible. The **Just Tax** programme builds on the datastreams to provide the suite of applications detailed in this pamphlet.

INTEROPERABLE

Just Tax is entirely modular. Vendors can pick and choose which apps work for them, and all of them are optional: it's entirely up to you.

TAXMAP

Building on top of the Lambeth open data programme, Tax Map presents a range of data in an easy to digest visual format allowing an easy way to see how our just tax systems make both tax take, and tax spend, transparent. Ever wondered what the 50p you spend on going to the loo at Brixton underground station gets spent on?
Well, take a look at the map. You might be surprised what you find out.
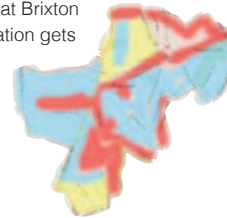
SHARING IS CARING

The Sharing Is Caring system is an extension of the data that powers the just tax map. To save you pulling out your smartphone on the street (let's face it, it could be a bit embarrassing) shopkeepers (and anyone else who would like to!) can put a sharing is caring live display on public display. They look like this.

SPENDOMETER

When we consulted about what was important to people living in Brixton, what we discovered was that how the local council decides to spend money with was important to citizens. Spendometer makes all our spending entirely transparent. We've published all spends over £500 for a decade, but the just tax Spendometer uses a real time data feed to innovatively visualise every penny that the council spends in real time.

WORKING TOGETHER FOR A BETTER BOROUGH

tax is a democratic opportunity. do your duty.
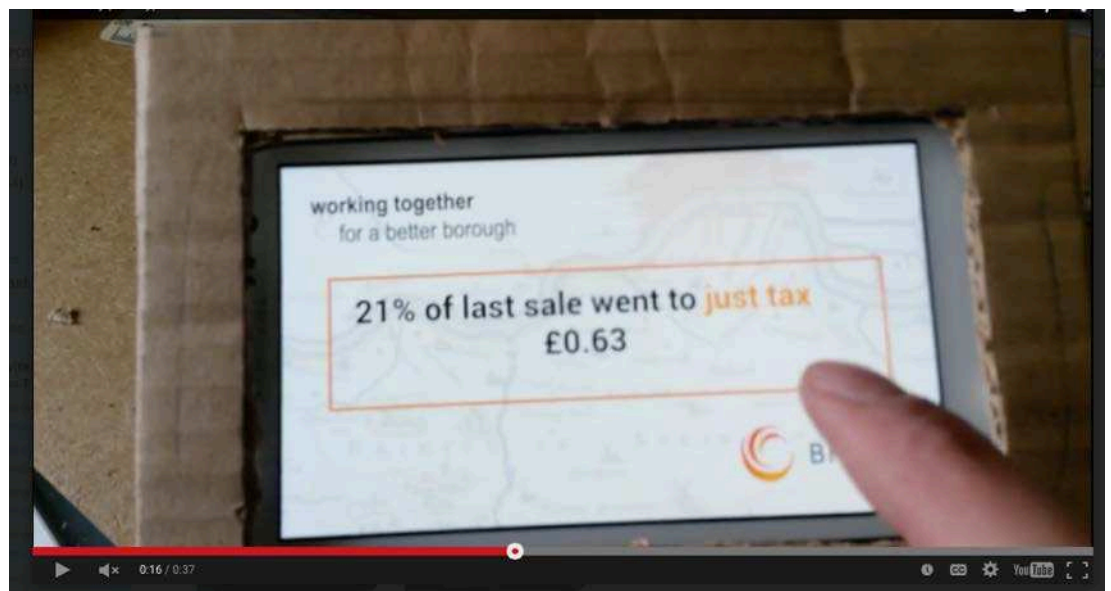
Filming the design fiction documentary

The output of this stage was a series of talking-head style interviews with members of the B£ community, describing what it is like to live in Brixton under Terry Veblen's *Just Tax* scheme. We filmed five members of the B£ community. For each contributor we had 60 minutes to complete the filming. With each contributor our procedure was to show them the design fiction artefact (leaflet), explain the nature our design fiction, have a short preparatory discussion and then to have an on-camera discussion about it. We asked each contributor to speak as if they were describing their own reality from a perspective around 5 years into the future (after *Just Tax* had been running for approximately 5 years and was coming up for review). Our contributors had no prior knowledge of the design fiction artefact, and did not know what to expect before the hour-long sessions. Hence the whole process was unpredictable! However, we generated a wide range of interesting and provocative material. This material was edited together into the design fiction documentary that forms the primary output of the project.

To view the video follow this link: https://goo.gl/te74fU

Artefact 1: To view this follow the link: https://goo.gl/8OTcSa

Artefact 2: To view this follow the link: https://goo.gl/Xv0lEI

Workshop 2 - Discussion

In the second workshop we presented the design fiction documentary to a group of 10 members of the B£ community. The purpose of the session was to ask the group to respond to the design fiction, with the intention of exploring whether it effectively forged a meaningful discursive space, and whether either the resulting artefact or the process made them think differently about tax. The discussion explored whether this way of working had potential wider applications in the community.

We chose to facilitate the workshop by giving the participants the leaflet artefact, presenting a draft version of the documentary, and asking the participants to informally discuss and respond. The first part of the discussion was focused on answering the questions the participants had about how the project and associated services would work. The quote below is indicative of the challenge participants found in interpreting what the initiatives were while simultaneously trying to make sense of whether or not it would work in relation to the social functions of tax,

> *It was really confusing at the beginning and now it's a bit clearer but it's still confusing ... but my first impression is that it's really exciting and interesting that this work is going on with the tax system. It's really a tool for direct democracy, giving you control over where your money is going to go. It's a bit like participatory budgeting with the difference that the more you spend the more of a say you have, which I don't think is very good if the tax system is about redistribution then it's not really good because the more you spend the more you have because those who spend a lot don't need to get that much back through tax money. It's not why the tax system was created in the first place. I think it's interesting work but it needs more thought.*

Throughout the discussion there were questions as to whether the research team presented the information in ways to encourage the quickest and most effective interpretation by the participants. It is important that the co-produced design fiction approach did not intend to produce unambiguously specified concepts for community tax services but rather to leave space at each point for the participants to interpret, disrupt and co-produce meanings and ideas.

In constructing the design fiction, the research team decided to frame it in terms of the character of the billionaire Terry Veblen in part to aid the suspension of disbelief by locating the story in a feasible future scenario with an agent. One purpose for including Terry Veblen is that policies do not emerge without a

relationship to a particular individual, organisation or ideological perspective. Veblen's presence was significant for the participants, for example,

> *It's interesting that you say the billionaire is just the glue for the three or four ideas... I think if you had another glue then it would've been completely different because I think he's the private person, you know, he has a huge impact on how I project myself in this fictive world. If it was the council was behind it then my reaction would have been totally different... it makes sense that it's a private person, we've seen the privatisation of a lot of public services...*

> *Within an imaginatory scenario you get triggers. So it was private individual 'boom' hate him and then when someone mentioned the council it was like 'they're bound to have their dastardly fingers in there' won't they!*

What both of these quotes demonstrate is a realisation that initiatives are perceived in terms of their relationships to the agents and stakeholders behind them. Given the focus of the research in engaging with community-based, everyday utopian initiatives the inclusion of a billionaire philanthropist was arguably an aberration but it is worth considering that the types of individuals who would and could develop such interventions in tax are most likely to be drawn from the ranks of rich, highly successful businessmen and women. Indeed, there was a recognition that despite being a partial representation of an initiative in an imagined future, 'a lot of it did ring true' and that complex and contextualised issues such as class and power persisted and informed perceptions of the design fiction. In terms of the design fiction itself both quotes also highlight how it is the *story* that is as important as the provocations or prototypes. The discursive space that design fictions strive to create as 'diegetically situated'.

> *Your point about class and the people that have access to it, it's the same with the B£ - it's quite a middle class thing ... we all discussed ideas about how we could use the technology, the swiping thing, the maps and a lot of it did ring true.*

The participants were more interested in and bought into the method of design fiction, rather than the ideas for community tax systems that emerged from the process. The quote below aligns with the general approach of the research in terms of envisioning and enacting preferable futures, where the participant says, 'the idea of imagining oneself in the future… can become a self-fulfilling prophecy'.

I really love the concept of design fiction, imagining the future - this is really constructive. When you say that da Vinci invented the helicopter 400 years ago and Jules Verne wrote From the Earth to the Moon and now we've got helicopters and everything. So it's very good to imagine what the future can be like because it can happen or sometimes it's not good. It can become a self-fulfilling prophecy.

In the quote below a community member supported using design fiction because it could illuminate different perspectives and insights but that it ought to be complemented by other forms of information and data to give a balanced view,

I like storytelling because it's very egalitarian and it's very easy to engage with, so often councils and people who have vast amounts of money and want to do these investments, want to see where their money is going so they want to do something that's measurable so storytelling or not seeing what is measurable. So you've got a whole series of things coming up like connections and relationships, cultural connections and real issues that are going on. So in this you've got real scenarios and you can see what is going on, I really like it. [...] combining that with the real data that you're going to get a good balance, so I do like it... the way of working I really like because I think it's really engaging and that's going to reveal all of those little facets that you won't get another way. My concern is will it solve the real problems?

As we concluded the session the conversation turned to reflecting on the merits of design fiction in relation to other methods used in planning or public engagement. A strength and a potential limitation of using design fictions is that it is an involved process.

I used to work for a urban planning organisation, one of the processes we used to use was a fictionalised version of what someone's town might be like and it was a very intense process and we'd have a week in a town hall, we'd make these beautiful models of the whole village and this was going to be a village that's going to have a large new build nearby and trying to figure out how that might work and people were allowed to play around with these models, move them around, a certain amount of them were fixed because they were already there but what we'd do is use coloured pens and colour in maps the size of the table and there'd be loads of people around the table and the planners would go away and spend the night working up those maps, print up the new map for the next day and we'd iterate over a series of days and it really took a lot of manpower so that's why it doesn't get used very often because it's very hard work but the results of it are very interesting because it's much more community focused and much more community directed than the normal planning process because some planners come along and this happens in Lambeth a lot, they come along and put their dots on here what are the things you have, you have a very limited set of options... so that was the fictionalised one but you end up with a plan with much more community buy in and it's got much more variety and it fits much more from the fit with the local community...

Summary

The project represented a significant undertaking: it involved in excess of 24 members of the B£ community; producing 34 microfiction concepts; building several physical and digital prototypes; developing a cohesive storyworld; binding the storyworld and prototypes together into the stimulus leaflet; production of a 12 minute film; extended discussion around the film and storyworld; and finally feedback from 4 expert advisors.

The focus of the research necessarily shifted, and we feel that the although the B£ community were involved throughout we recognise that the process is not 'true' co-production. Perhaps the shift in direction is fitting in that it fits with the typically contingent nature of design projects (Gaver 2012), contingency that is perhaps amplified in *speculative* design projects. Despite the challenges we feel that the programme delivered valuable insights around the challenges, practical limitations, but also potential for using design fiction as a means to engage with communities. Workshop 2 underlined to us that although it is certainly not easy, using design fiction in this context was well received by the community, and our discussions generated more data than the scope of the project permits us to evaluate in depth.

Expert Review

As part of the evaluation of the project we discussed the project's outputs with domain experts. These were Paul Coulton (Professor of Speculative Design, Lancaster University), Toby Blume (Brixton Pound Community Manager), Anab Jain (founder of Superflux), Tom Shakhli (Brixton Pound Engagement Manager). The discussions focussed around the artefacts produced as well as the process through which they were produced. The conversations were generally positive about the approach and outputs but also highlighted some points to consider in terms of both practicalities and academic outputs.

Professor Coulton commented that the real test of any design fiction is the discursive space for conversations that is opened up, he continued to say that evaluating this solely using the artefacts created is clearly challenging. He suggested that to strengthen the academic credentials of the work an exploration of the actual discussions that were catalysed by the design fiction would be useful alongside discussion on how the fiction itself was created. Although challenging given the budgetary and time constraints of this project, this report does go some way to providing these. Although Professor Coulton is quite succinct about the purpose of design fictions - to open a space for conversation - Toby Blume asked for further clarity around the purpose of the design fiction. He asked quite simply: what is design fiction for? That sentiment was echoed by Anab Jain, director of a design house who are renowned for their design fiction projects. Despite being a leader in the field Anab Jain attested to design fiction's malleability, and suggested that this malleability makes pinning down what is (or is not) design fiction, is challenging. As part of the discussion Anab Jain tellingly asked the question "What has actually been designed here?"

We feel that these issues are interconnected and can help to shed light on each other when viewed together. In the case of this project, we 'designed' a series of concepts for facilitating a transparent tax system. Although we did develop some physical prototypes, we mainly relied on the creation of a fictional promotional leaflet in order to convey our ideas. With further discussion it became clear that the reason for Anab Jain's confusion was the 'design fiction documentary' format. It wasn't immediately clear whether we had produced any 'prototypes' at all. Once we had clarified this that we used our prototypes as a stimulus to elicit responses which then made up the documentary, the conversation naturally tended towards discussion around the challenge of defining what is and what is not design fiction. This definitional challenge, which appears to be a substantive problem for design fiction (Lindley 2015a), is exacerbated by the community collaboration element of this project, and also by the two-layered approach to creating the fictional world with both a stimulus artefact but also a reflexive documentary. One reason for this complex approach was to ensure that the discursive space Professor Coulton mentioned was made explicit and communicated by the conversations that make up the documentary film. On reflection we are clear that although the conversations in

the documentary are rich and exist as a result of the space created by the design fiction stimuli, the film itself fails to communicate the context for these conversations. As such the work, when viewed as a standalone piece, may be confusing or inaccessible to somebody who does not have prior knowledge or, for instance, read this report.

Reflecting on how the Brixton Pound has thrived, yet still struggles to achieve widespread behaviour change, Tom Shakhli cites design fictions such as this one as something that allows communities to explore and communicate future possibilities in an accessible way. He feels these fictional rehearsals may underwrite tangible real-world change. We may hypothesise that this answers Toby Blume's query about the purpose of the design fiction; the design fiction is a catalyst for change. However, viewing this design fiction solely as a shortcut to behaviour change is incongruous with casting the design fiction solely as the creator of discussion space (as described by Professor Coulton).

Reconciling these two perspectives is, however, possible by considering design fiction not as an 'end' in its own right but as a 'means' to a new beginning, in other words as part of an iterative process. In the case of this project, where experimentation with design fiction and communities was the primary goal of the research, then the conversational space created by the prototypes, which was then reflected in the documentary, was the end point and goal of the work. In the terms Professor Coulton describes design fiction then, we see the project as a success. It successfully forged a conversational space from which insights, that otherwise would not have done, emerged. However the tangible behaviour change that Tom Shakhli points to explicitly, seems harder to account for. That is certainly the case for this seed-fund project. If we however consider applications of design fiction as but one iteration in a broader, longer term goal, then it's utility in generating insights pertaining to possible futures appears to have worked extremely well.

A final question, raised by a community member in the second workshop and Toby Blume is, if design fiction is for bringing people together for interesting and purposeful discussions about what a more preferable future might be, is design fiction the best way for going about this? A characteristic feature of design fiction is that it is an involved process that requires time and effort to imagine alternatives, tell

stories and work through numerous iterative cycles. There are numerous alternative methods that are quicker and easier to perform, so what does design fiction add? Toby Blume suggested that an important piece of work would be to identify what contexts, purposes etc are appropriate for design fiction.

Discussion

This section seeks to explain why the focus of the research shifted, from a practical focus on tax to a methodological focus with design fiction and everyday utopian communities. The reasons for this shift relate to the limitations of the research, both in terms of challenges due to the scale of the project but also in how we co-produced the research with members of the community. We go on to describe the intellectual resources with which we sought to explain and theorise the use of design fictions in the context for the eventual aim: explore the potential of co-producing design fictions with communities to facilitate the suspension of disbelief. Through an iterative process of social dreaming, prototyping, dialogue and pre-figuration blur the lines between a preferable future and the present we shed light on the potential for the design fiction to leak out, be carried out beyond the 'story world' to inspire, and perhaps help individuals to enact everyday utopian visions.

Limitations

This project was a small-scale, seed fund project with a budget of less than £4,000, which imposed significant constraints on the way in which the research was completed.

1. The research imposed considerable demands on the community participants, especially during the filming of the design fiction scenarios. The participants were invited to attend a workshop to discuss community tax initiatives and then invited back to briefly consider the design fiction scenario before being filmed describing a future, self reflecting on the design fiction world. In describing the Just Tax zone in 2017/2018 the participant had to partly specify the initiative, identify issues with it, and construct a narrative to contextualise these issues.

2. Tax is a complicated business and the research team was unable, with the limited funds to secure a continuous source of expertise on tax to inform the discussions. The research benefited from the expertise of a leading activist in tax and finance, who wished to remain anonymous, which helped reaffirm the limitations of the

project's original aim of making tax transparent on a live and on-going basis – this is not feasible.

3. When we asked the community members to consider and reflect on proto-ideas for a new tax system, it is apparent that without sufficient knowledge of the technical aspects of the tax system they tended to read into these scenarios in terms of their understanding of the lived experience of new initiatives and using new technologies. In one sense this is a strength of the design fiction approach is that people engage and interpret the scenario not solely and discretely in terms of the technological aspects but in terms of the wider contextual factors. This meant that all of the information provided was used to interpret the scenario, and in this project the character of Terry Veblen clearly impacted on how the scenario was interpreted.

Practical suggestions

This was a small-scale exploration of co-producing design fictions and so any learning derived from this study is provisional and subject to revision, but is also based on common sense interpretations of what we found:

- Co-producing design fictions takes a lot of time and effort, especially allowing the participants sufficient time to learn about the design fiction process and subject matter, and then time to think through the issues in developing a narrative.
- Ensure the participant is clear about the purpose of their input during the design fiction phases.
- It is important if practical and implementable ideas are sought that there is sufficient expertise to ensure that ideas are possible. As has been said before citizen co-production usually requires expert citizens. Although it is worth remembering that Edgar Cahn (2000) invented and successfully developed time dollars because he didn't have the economic expertise to know they were impossible.
- Co-producing a design fiction can be more or less time and resource intensive, by considering the different functions are served by different components or phases of the design fiction production. Developing microfictions was a relatively quick and easy way to give the community members an opportunity to shape and inform the discussion. Developing the artefacts and the documentary were more time and

resource intensive but added to the engagement. So it is a question of identifying what is required in relation to the resources available.

- Making artefacts is useful for getting beyond problems of 'the text' (Richardson et al 2015) in co-produced research.
- Holding meetings in situ, in public places, is useful for exploring ideas and developing the design fiction.

Theoretical discussion

A challenge we faced in doing the research was, simply put, understanding how we would make sense of what was happening. This process of sensemaking is ongoing but at this point we see everyday utopianism and design fiction as a form of social prototyping, and extremely significant to the project.

Everyday utopianism

A key question for an everyday utopian project is, paraphrasing Cooper (2014: 2), did it create a space or network in which daily life was performed in a radically different fashion? Considering the ideas generated through the project there were ideas that were more and less radical. Unsurprisingly, some of the ideas were borrowed from elsewhere, such as systems that made tax visible using open data or more simply using a badge and standard system that is similar to the FairTrade mark or the Fair Tax mark. There were more radical ideas that related to the opportunity of the individual to make non-financial contributions to the community in place of tax payments and claims on businesses' rights to paint their premises in different colours depending on the tax they paid.

Of course, in making sense of this it depends on what 'radical' is taken to mean. Interpreting these ideas using explicitly 'radical' theories we see a mixed picture. For example, Holloway's (2010) 'crack capitalism' advises us to stop making and re-making capitalism and instead to develop a fairer world. The majority of the ideas related to providing consumers additional information about the amount of tax paid by a particular company with the intention that consumers would reward tax paying and virtuous businesses with extra custom. The consumer and commercial approach is necessarily about remaking capitalism, although perhaps a different form of capitalism. These concerns were present in the focus groups where the

community members doubted the potential of an individual approach to engendering substantive change.

The research shifted from the specification of practicable alternatives for a community to focus more on the methodological process and potential of design fiction. Instead of seeking to make assessments of the radical dimensions of components of the design fiction, we found ourselves constantly reflecting on whether the design fiction process was producing or co-producing new and innovative forms of knowledge, ideas or products and services that could not have been created by an informed individual working alone. Thus we sought to understand the ways in which the design fiction process, the functions of components such as artefacts and the suspension of disbelief, might enable everyday utopian communities to have conversations that might enhance and maintain the utopia.

Prototyping, pre-figuring and speculating

An important and unresolved issue in this research is to understand the function of the artefacts and design fiction documentary, in encouraging or constraining individuals to imagine and seek to enact everyday utopian scenarios.

There are theories that identify the importance and potential of prefiguration and constituent imagination in developing alternative ways of organising society (Shukaitis, Graeber and Biddle 2007). From this perspective, design fiction seems appropriate to the kinds of interaction that are open to the aspiration, anticipation and imagination of individuals and communities that are integral to the constitution of society (Appadurai 2013). However, what are the function, significance and additionality of design fictions in developing artefacts and documentary films – given that these impose considerable demands on time and effort.

One way of interpreting design fiction processes is in terms of prototypes and prototyping, an approach that has been used before in terms of designing the future (e.g., Wilkie 2014). Prototypes are 'socio-material configurations that embody existing and future practices in durable artefacts' (Suchman et al 2002). In the process of prototyping users and technologies co-become through prototyping, and iterative processes of materially mediated negotiations between designer and users. Danholt (2005) explains this in terms of 'vectors of becoming' as prototyping performs a mutual transformational function, founded on and interrelating present

and future affective dimensions, knowledge, skills and resources, and the interrelationships between human and non-human agents. Wilkie (2014, p.479) further elaborates on the 'performativity of prototypes', in 'their capacity to reify the future in present – not least in the coding of future practices… to durably translate and transform the interests of implicated actors.'

Finally, there is a case that design fictions as employed in this project are a form of speculative methodology (Wilkie et al 2015). A key purpose for research is for research to enable the identification of new and more inventive questions rather than answering previously defined questions.

Conclusion

In this project we worked with members of the B£ everyday utopian community to develop design fictions to explore this enabled thinking of tax in ways that aligned with the practical utopianism in such a community, with the aim of developing a utopian practice and capacity. Within the constraints of the resource there are some indications that this approach may function in this way. Nevertheless, it is difficult to assess the radical or utopian dimensions of the knowledge and outputs. Thus a question we continued to ask during the research was whether or not using design fiction produced insights and ideas into community-based tax systems that could not have been gleaned by a relatively intelligent person sitting and thinking. Reflecting on the project and the ideas generated we do not think this was achieved. This question, however, arguably obscures a more interesting purpose of co-producing design fiction in encouraging communities to have more interesting conversations about developing alternative and preferable futures. Thus the significant questions are not how to make tax visible in communities but rather to encourage people in communities to consider different types of communities, the relationships and obligations between citizens and within that alternative configurations of tax collection and expenditure. In the discussions the crucial dimension will be to engender the desire for a better way of being or living and then the collective engagement to make the world otherwise (Levitas 2013).

Appendices

'Seed fund' plans for further development

As a 'seed fund' award the intention of the project was to pilot an innovative approach and look to develop the work further. When we wrote the bid the aim was to develop funding applications, either a Kickstarter campaign or apply for academic funding. As the project steered away from developing in the first instance a community service for the payment of tax, it is not seem appropriate to create a Kickstarter application. We applied to Arts and Humanities Research Council Early Career Development Award, a project to use design fiction to explore the future of local currency with the B£, but the application was unsuccessful. We are currently discussing future applications of design fiction in everyday utopian communities and in the relationship between the public sector and communities. As part of this we have held design fiction workshops with school pupils, as part of the Near Future School, and are hosting a design fiction on the accelerated or everyday utopian university in September 2015.

Publication/ Presentations

We have plans to write the project into a publication on post-critique methodologies, something that was supported by the response we received from two presentations on the research:

- Duggan, J.R. and Lindley, J. 'Co-producing design fictions as part of everyday utopian practice,' Paper presented at: Utopias, Futures and Temporalities: Critical Considerations for Social Change, Bristol, 19th – 20th 2015

- Duggan, J.R. and Lindley, J. 'Design Fictions in Everyday Communities: A post-critique methodology,' Paper presented at: Summer Institute in Qualitative Research, Manchester 9th July 2015.

Acknowledgements

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