100 Years of Annual Reporting by Australian Red Cross: Accountability amidst Wars, Disasters and Loss of Life

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ABSTRACT

Purpose

This critical interpretive and historical case study of Australian Red Cross extends from the organisation's beginning in 1914 through to the present day.

The overarching purpose is to reveal and analyse the annual reporting practices of one of Australia's oldest and most important humanitarian organisations in the discharge of accountability over the course of a century.

Design/methodology/approach

A *Political Economy of Accounting* theoretical framework guides the content analysis and interpretation of findings.

Background

While the review of literature acknowledges the annual report as a crucial element in the discharge of accountability, studies investigating the evolution of annual reports of International nongovernmental development and humanitarian aid organisations (INGDHOs) over extended periods of time appear to be absent from the literature.

Findings

The annual reports were found to be responsive to the changing social, political, economic and institutional environment, casting doubt on any claims to objectivity in organisational management's disclosures, including assertions regarding unadulterated adherence to its Fundamental Principles.

Furthermore, sources of pressure from the wider environmental context impacted upon the development of accountability regimes and shaped the way in which organisational management reported to stakeholders. These regimes evidence the alignment of mission preservation and emotive disclosures with strategic priorities.

Implications

This study extends understandings of how INGDHOs discharge accountability through annual reporting practices. It provides a more holistic framework for understanding the role of accountability in organisational management reporting, the development of accountability regimes and the implications for organisational and social functioning.

Originality/value (significance)

The contribution is distinctive not only for the context and extensive period covered, but also for the significant institutional setting of Australian Red Cross – encompassing deep social, political, economic and institutional changes. This adds to the extant literature and provides significant insights into the contested interplay between annual reporting practices and accountability regimes.

STATEMENT OF AUTHORSHIP

Except where explicit reference is made in the text, this thesis contains no material published elsewhere or extracted in whole or in part from a thesis by which I have qualified for or been awarded another degree or diploma. No other person's work has been relied upon or used without due acknowledgement in the main text and bibliography of the thesis.

Signed: Signed:

Dated: 11/11/2018   Dated: 12/12/2018

Jonathan Langton   Dr Abdel Halabi
CANDIDATE   PRINCIPAL SUPERVISOR

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DEDICATION

To the fallen, those left behind, the generations that will follow and the
One who oversees the matter …

Ecclesiastes 3:8

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LIST OF ABBREVIATIONS

AusAID	Australian Agency for International Development
ACFID	Australian Council for International Development
ACFOA	Australian Council for Overseas Assistance
ACNC	Australian Charities and Not-for-profits Commission
ADAA	Australian Development Assistance Agency
ADAB	Australian Development Assistance Bureau
AIDAB	Australian International Development Assistance Bureau
ARC FR	Australian Red Cross Financial Report
B.R.C.S.	British Red Cross Society
DFAT	Department of Foreign Affairs and Trade
ECOSOC	Economic and Social Council
GFC	Global Financial Crisis
IASB	International Accounting Standards Board
ICRC	International Committee of the Red Cross
IFRC	International Federation of Red Cross Red Crescent Societies
IFRS	International Financial Reporting Standards
IHL	International humanitarian law
INGDHO	International nongovernmental development and humanitarian aid organisation
INGDO	International nongovernmental development organisation
INGO	International nongovernmental organisation
IRCRC	International Red Cross Red Crescent
NFP	Not for profit (non-profit)
NGO	Nongovernmental organisation
NPM	New Public Management
ODA	Official Development Assistance
PEA	Political Economy of Accounting
POWs	Prisoners of war
SDGs	Sustainable Development Goals
UIA	Union of International Associations
UK	United Kingdom
UN	United Nations
USA	United States of America
USSR	Union of Soviet Socialist Republics
WWI	World War I
WWII	World War II

PREFACE

Publications that have underpinned and drawn from this research

Langton, J & West, B 2016, 'One hundred years of annual reporting by the Australian Red Cross: building public trust and approbation through emotive disclosures', *Accounting History*, vol. 21, no. 2-3, pp. 185-207.

This article presented in summary form some of the observations developed in the Descriptive Narrative from Chapters five to seven.

Howson, K, **Langton, J** & West, B 2014, 'Freedom of Religion and Eternal Accountability: Internal auditing and its implications within the Seventh-Day Adventist Church', 2014 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Auckland, New Zealand, July 6-8, <http://www.afaanz.org/openconf/2014/openconf.php>.

This article provided insights into the accountability framework developed in Chapter eight.

Dellaportas, S, **Langton, J** & West, B 2012, 'Governance and accountability in Australian charitable organisations: Perceptions from CFOs', *International Journal of Accounting and Information Management*, vol. 20, no. 3, pp. 238-54.

A formative article which outlined the contested notion of accountability in the third sector and provided insights regarding some of the major themes developed in the study.

Chapter One

INTRODUCTION

The greatest institution for the alleviation of human suffering.
(President Hoover, ARC 1931, p.12)

Australian Red Cross has been one of the very good things in an otherwise troubled century.
(R.G. Menzies, ARC AR 1960, p.2)

The year 2014 marked the centenary of Australian Red Cross, coinciding – by no small chance – with the 100th anniversary of the beginning of World War One (WWI). With its mandate derived from the Geneva Convention of 1906 (ARC AR 1915, p.20), Australian Red Cross was born amidst bloodshed and loss of life and, to this day, has been unable to disassociate itself from the ravishes of war, disasters and emergencies. While established to ameliorate the effects of such tragedies, paradoxically these environmental conditions also represent the lifeblood of the organisation.

Australia has a compelling history of contributing to international development, the result of much endeavour by nongovernmental humanitarian and Christian movements of the nineteenth and twentieth centuries (Chabbott 1999). More recently, the assurgency of international development and humanitarian aid as mainstream priorities by *First World* governments follows on from the uncertain geo-political context post-World War Two (WWII), nation state implementation of United Nations (UN) mandates and wider socio-political acceptance of humanitarian and development initiatives globally (Boli & Thomas 1999). The international development and humanitarian aid sector within Australia have undergone significant transformation throughout the last century (Kilby 2015).

This constantly-changing environmental context compounds expectations and uncertainty regarding the role and effectiveness of annual reporting practices in discharging the accountability responsibilities of these entities that operate between the state and society (Khanna & Irvine 2018, p.1-2; also see Boli & Thomas 1999; Gray, Bebbington & Collison 2006). Consequently, an appreciation of the history of organisations that operate within this context takes on considerable importance (Carnegie 2014a, p.1245).

The subject case entity of this thesis, Australian Red Cross, forms part of the world's largest humanitarian organisation – supported by a global network with a conflict-focused institutional heritage, strategically positioned to operate in contexts like few other institutions in history. It is

an organisation that has become entrenched in the Australian political, social and institutional landscape, having experienced both highs and lows, and is currently in a transitional phase as it attempts to reclaim its once dominant role in the now highly competitive international development and humanitarian assistance arena (IFRC 2013, p.4). Australian Red Cross has an express mission to prevent or reduce human suffering, wherever it is found, but it is anticipated that a diverse range of other factors will have a bearing on the content of its annual reports.

While the review of literature acknowledges the annual report (the subject of this study) as a crucial element in the effective discharge of accountability, studies investigating the evolution of annual reports of international nongovernmental development and humanitarian aid organisations (INGDHOs)[1] over extended periods appear to be absent from the literature.

This has compounded the importance of this study, as many now question the role of annual reports in discharging an organisation's accountability obligations (see, for example, Baker 2014; Gray, Bebbington & Collison 2006; Hyndman & McConville 2018; Langton & West 2016; Martinez & Cooper 2017).

Calls for increased case studies of organisational accounting practice in the private and public sectors are longstanding and frequent (see, for example, Burchell et al. 1980; Broadbent & Guthrie 2008; Carnegie 2014a; Hopwood 1977, 1983; Parker 1999). However, incursions into third sector[2] organisations are relatively scarce (see Langton & West 2016). Similarly, there have been few studies on INGDHO accountability within the Australian context, until more recently (see Conway, O'Keefe & Hrasky 2015; Khanna & Irvine 2018). This signals the importance and relevance of the present study that is firmly entrenched within the accounting history literature and explores the *yet-to-be-examined* case of INGDHO accountability[3] within the Australian international development and humanitarian aid sector.

The contribution is distinctive not only for the context and extensive period covered, but also for the significant institutional setting of Australian Red Cross – encompassing deep social, political, economic and cultural changes. This adds to the extant literature and provides

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[1] Sometimes designated 'development INGO', 'aid and international development NGO' or 'humanitarian INGDO', this study uses the term 'INGDHO' to emphasise the dual focus of nongovernmental organisations in this sector on *international development* and *humanitarian aid* and also highlight the specific humanitarian focus of this study (see ACFID 2015, p.1, 18; Boli & Thomas 1999, p.14; Langton & West 2016, p.186; also see section 3.1.2 for a more detailed discussion of this term).
[2] The third sector refers to activities undertaken by organisations that are not-for-profit (NFP) and/or nongovernmental in nature, in contrast to organisations located within the public and private sectors. The civic sector is another term also used to describe the sector, referring to the sector's focus on civil society. Gray, Bebbington & Collison (2006) refer to third sector organisations as those lying between the market and the state (also see Anheier, Glasius, & Kaldor 2001).
[3] The importance and recent nature of this area has been signalled with a special issue on NGOs, Accounting and Accountability in the journal *Accounting Forum* scheduled for publication in 2019.

significant insights into the contested interplay between annual reporting practices and accountability regimes.

1.1   A SCENARIO FOR INVESTIGATION

The period of 100 years accommodated in this critical, interpretive and historical case study extends from the commencement of Australian Red Cross in 1914 through to 2014. The more recent phase of this history has seen the Australian Government step back from its international development and humanitarian aid commitments, the emergence of an uncertain regulatory environment domestically and a 'majority belief that international financial reporting standards should be developed' for the third sector (Cordery et al. 2018, p.1).

This far-reaching environmental context has exerted pressure on the still-evolving role of INGDHOs and how they account for resources entrusted to them, as third sector entities around the globe have increasingly taken over the role of the state in providing essential services to society (Boli & Thomas 1999).

This is seen as an issue of critical importance, with 783 million people globally currently living in households with per capita incomes below the international poverty line of US$1.90 a day (UN 2018). Poverty, war, disasters and suffering are not new phenomena and neither are the endeavours to alleviate these endemic problems, and yet they remain. This is a significant issue. Any discussion of INGDHOs is set against a backdrop of widening gaps between rich and poor, and an increasing concern that poverty may be the ultimate threat to global stability (Simms 2000; also see Gray, Bebbington & Collison 2006; Martinez & Cooper 2017). The ramifications of misplaced accountability have the potential to not only determine the future of the poor and disparate in developing countries, but also shape the nature of society worldwide – as those in need attempt to access resources entrusted to INGDHOs. It is within this context that the present study into Australian Red Cross's annual reporting practices becomes particularly important as the organisation imposes itself on the many stakeholders with which it interacts globally.

This study is the first of its kind to investigate the annual reports of one of the more influential nongovernmental organisations (NGOs)[4] within the Australian international development and

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[4] NGOs are a subset of third sector NFP entities, as some NFP's have governmental affiliations and therefore do not meet the nongovernmental criteria. The terms 'NFP organisation', 'third sector organisation' and 'nongovernmental organisation' are sometimes used interchangeably in the academic and popular literature, NGOs suggested by some to defy precise definition (see, for example, Gray, Bebbington & Collison 2006, p.320). For the purpose of this study, the term NGO is defined as an organisation that has an explicit societal (as opposed to capital, commercial or governmental) focus, is independent of government and has a primary aim to promote an NFP cause (Boli & Thomas 1999; Gray, Bebbington & Collison 2006) (see section 3.1.2 for a more detailed discussion on these concepts).

humanitarian aid sector, providing invaluable insights that will contribute to the nature and development of these organisations and the manner in which they seek to discharge their accountability to their various stakeholders.

This will add to extant literature and provide a more holistic lens in which to view the development of accounting practice throughout history (Carnegie & Napier 1996, 2002, 2012; West 1996), with the present study into Australian Red Cross's accountability regimes identified as an 'under-developed or even under-explored issue' (Carnegie 2014a, p.1245; also see Hyndman & McConville 2018, p.10-11). It is anticipated that this will provide insights and clarification with regard to the inadequacies and uncertainty of extant explanations, within the international development and humanitarian aid sector, that for the most part attribute changes in organisational reporting practices to demands for enhanced accountability (see Baker 2014; Everett & Friesen 2010). The study thereby provides further insights and alternative frameworks in which to analyse INGDHO accountability and annual reporting practices, as specifically requested by a range of authors (Hyndman & McConville, 2018, p.10-11; also see, Conway, O'Keefe & Hrasky 2015; Everett & Friesen 2010; Gray, Bebbington & Collison 2006; Hall & O'Dwyer 2017; Martinez & Cooper 2017).

By presenting INGDHO accountability as a social, political, economic and institutional concept in an underlying heuristic context – as espoused under a Political Economy of Accounting (PEA) framework – the study broadens the conceptualisation of accountability regimes and practices within the third sector and opens up a more holistic perspective on the issue. As it has yet to be adequately responded to, and, as such, still relevant to this thesis, a specific request has been made to undertake studies that ascertain:

> Whether, how and why *responsibilities to original visions and missions* are subsumed by dominant, externally focussed … conceptions of accountability (O'Dwyer & Unerman, 2008, p.22, emphasis added).

This study also responds to the seminal call made by Carnegie and Napier (1996, p.25) to adopt historical research approaches that provide 'critical investigations of altruistic discourse … in the establishment and preservation of relationships of power and control'. Historical incursions into the third sector, adopting a PEA theoretical framework in accounting history, are virtually unheard of, providing a significant contribution to this under-explored area (Carnegie 2014a; also see Langton & West 2016).

Humanitarian organisations and their missions are often built upon notions of trust, responsibility, truth and justice (Everett & Friesen 2010, p.482; also see Hall & O'Dwyer 2017; Hyndman & McConvile 2018) and offer alternative insights into what some see as the moral or socialising side of accountability (Gray, Bebbington & Collison 2006; McKernan 2012; O'Dwyer & Unerman 2007; Shearer 2002). That is, these organisations take on board a mantle premised on an abiding concern and moral obligation (McKernan 2012, p.259) towards those they seek to assist in the event of wars, disasters and suffering (Everett & Friesen 2010). Despite this altruistic intent, donors to such organisations are increasingly requesting more detailed information (Cordery et al. 2018; Everett & Friesen 2010; Hyndman & McKillop 2018).

Within this context and accepting that humanitarian organisations have a responsibility to account to their stakeholders, this study extends our understanding of how annual reports are utilised by humanitarian organisations to fulfil this duty.

1.2 SCOPE AND PURPOSE OF THE STUDY

The overarching purpose of this study is to reveal and analyse the annual reporting practices of one of Australia's oldest and most important humanitarian organisations in the discharge of accountability over the course of a century.

More specifically, this longitudinal study examines the annual reports of Australian Red Cross throughout the period 1914-2014 and explores the nature and role of accountability in understanding how the content of these documents adapts and is influenced by the different social, political, economic and institutional environments experienced by the organisation. This is designed to provide in-depth and comprehensive insights into contributing factors from the wider environmental context that may impact on the development of accountability regimes at Australian Red Cross. This has implications for how we understand the role of organisational management in discharging their responsibilities by reporting to and influencing the perceptions of stakeholders (actors requiring accountability) via the many and varied disclosures contained in an entity's annual reports.

Given this research objective, this study is concerned with providing answers to the following research questions:

    i.   How have the form and content of the annual reports of Australian Red Cross evolved over the period 1914-2014?

ii.   What accountability regimes and protocols are evident from the annual reports?

iii.   What historical determinants and sources of pressure have impacted on the adoption of these accountability regimes and protocols and shaped the way in which Australian Red Cross reports to its donor community and other stakeholders?

It is expected that answers to the above questions will have implications for international development and humanitarian aid policy, specifically extending understandings of how INGDHOs discharge accountability through annual reporting practices. This will provide a more holistic framework for understanding the role of accountability in organisational management reporting, the development of accountability regimes and the implications for organisational and social functioning.

1.3   METHODOLOGY

While the research methodology is examined in detail in Chapter three, a brief introduction is provided at this point to elucidate how the major research objective will be achieved.

In this study a critical, interpretive and historical case study has been undertaken (Carnegie & Napier 1996; Yin 2013). That is, this study of accountability regimes in the third sector adopts a historical case-based approach, having Australian Red Cross as the case institution, an organisation that resides within the international development and humanitarian aid sector. The study is based on archival research and assumes accounting is a social, political, economic and institutional practice (Tinker 1980) that must be examined and understood in the wider environmental context in which it functions (Hopwood 1983). Keeping in line with the constructionist epistemology paradigm that informs the theoretical perspective, this study views the world as socially constructed and subjective and seeks to 'interpret accounting within its organisational, economic and social contexts' (Scapens 2004, p.261). Accordingly, this study adopts the critical and interpretive approach of new accounting history (Miller, Hopper & Laughlin 1991; also see Carnegie & Napier 1996) and is based on a content analysis of the annual reports of Australian Red Cross, informed by a Political Economy of Accounting (PEA) theoretical framework, as developed by Tinker (1980).

The key research issues identified lend themselves to a qualitative research methodology as they are largely behavioural and social in nature. More specifically, the selection of a critical, interpretive and historical case study informed by a PEA can be justified on the grounds that it enables Australian Red Cross's accountability regimes as disclosed in the organisation's annual

reporting practices to be examined and understood within their historical and environmental context (see Carnegie & Napier 1996; Hopwood 1983; Tinker 1980). By approaching the major research objective in the manner outlined, it is argued that the study is enhanced by exposure to a methodological framework that can facilitate greater rigor in the analysis and interpretation of findings (Carnegie & Napier 1996; Parker 1999).

Accordingly, adopting a new accounting history approach based on a critical, interpretive and historical case in conjunction with the significant primary source documents (annual reports) provides data of sufficient richness and depth to answer the study's three major research questions.

The interpretations derived from the research methods and approach used in the content analysis provided an opportunity to discern how the constitutive elements of PEA – the political, social, economic and institutional environmental context – impacted on the disclosures contained within Australian Red Cross's annual reports.

The concept of PEA broadens the analysis by revealing deeper insights into the extant environmental context's influence on Australian Red Cross's annual reporting practices, as the entity accounts for its organisational, social and institutional functioning. PEA has not previously been widely applied to accounting history within the international development and humanitarian aid sector, particularly over such an extended period.

In adopting the research approach outlined, this study challenges the notion that annual reporting practices developed and controlled by organisational management within the international development and humanitarian aid (INGDHO) sector can necessarily be justified by claimed enhancements to the accountability regimes of organisations for providing improved information to the many stakeholders that are reliant on these entities.

1.4 STRUCTURE AND OUTLINE OF THE THESIS

This thesis comprises nine chapters.

This introductory chapter provides an overview of the research domain and examines the rationale of the study. Specifically, this chapter comprises a background; scenario for investigation; scope and purpose of the study; and structure and outline of the thesis.

Chapter two provides a review of the relevant literature and is divided into three main sections. The first section covers the evolution of accountability of INGDHOs and this is followed, in the second section, by a review of the annual reporting practices of these entities that reside in the third sector. The final section elaborates on the research issues, contributions and research questions.

The third chapter presents the context for this study and is divided into two main sections. The first provides an overview of the international development and humanitarian aid sector within Australia, the role of international nongovernmental organisations within this sector and then presents seven temporal phases grounded in the wider social, political, economic and institutional context by which to analyse the case entity's annual reporting practices. The second main section provides an overview of Australian Red Cross, outlining the organisation's functioning within the Australian context and its role within the International Red Cross Red Crescent (IRCRC) Movement[5]. This provides a contextual background by which to view the subject case entity in line with the seven temporal phases identified.

Chapter four explains the research methodology applied in this study. Each of the four sections in this chapter are based on the research framework proposed by Crotty (1998) which describes the epistemology, theoretical perspective, methodology and methods. The research design, assessment methods and analysis techniques are justified, with particular emphasis having been placed on explaining the theoretical framework applied in this study – PEA.

In the next three chapters a Descriptive Narrative is presented that provides an historical account of the evolution of Australian Red Cross's annual reports over the course of a century (1914-2014). The Descriptive Narrative covers seven distinct phases, although it is divided into three parts.

Part I covers the phases encompassing WWI (1914-1920) and the Inter-war period (1921-1939) (Chapter five).

Part II witnesses the most devastating conflict known to humankind, WWII (1940-1945) and the immediate aftermath, followed by a significant period of economic growth, the Post-war reconstruction and regeneration phase (1946-1964). Part II is the subject of Chapter six.

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[5] Also commonly referred to as the International Movement.

Part III encompasses three distinct phases. The Global focus – Domestic challenges phase (1965-1984), the International development phase (1985-1999) and the Sector reforms phase (2000-2014). Part III is the subject of Chapter seven.

For each of these phases, key changes and developments in the content of the reports have been documented and described under the four constituent elements of this content analysis: layout, format and structure; themes and emerging topics; visual elements of content and discourse; and financial reports, disclosures and allied information.

Chapter eight presents a Discussion and Analysis that adds to the understanding attained in the Descriptive Narrative, engaging with all aspects of the research design, assessment methods and analysis techniques, in order to provide deeper insights and interpretations into both how and why the form and content of the annual reports changed and evolved in the way that they did. The Discussion and Analysis is more an example of the critical, interpretive approach in the vein of new accounting history that seeks to explain, evaluate and understand the historical events under consideration (Parker 1997). Specifically, the three sections in this chapter respond consecutively to each of the three research questions, informed by a PEA (Tinker 1980) theoretical framework.

In the final chapter, the conclusions reached for this study are presented. Chapter nine provides an overview of the key findings, contributions of the study to policy and practice, literature and theory; policy implications; limitations and implications for future research.

Chapter Two

LITERATURE REVIEW

ACCOUNTABILITY REGIMES, ANNUAL REPORTING AND HUMANITARIAN INGDOS

If the intention or the effect is to emasculate, muzzle or remove the independence
(and hence the feisty disrespectfulness) of NGOs then it is a poor accountability and must be eschewed.
(Gray, Bebbington & Collison 2006, p.338)

This chapter provides a review of the literature on the accountability regimes and annual reporting practices of humanitarian international nongovernmental development organisations (INGDOs)[1] and is divided into three main sections.

The first section covers the evolution of humanitarian accountability and how accountability has been interpreted and defined under different disciplinary perspectives, with a particular emphasis on the accounting literature. The section reviews *to whom* and *for what* INGDOs are accountable more generally, before investigating concepts of accountability within humanitarian INGDOs. This leads to a discussion of underlying frameworks and determinants of accountability for these entities, before a summary of humanitarian INGDO accountability and its application to Australian Red Cross is presented.

The second section investigates the annual reporting practices of humanitarian INGDOs. Due to the paucity of literature, the review initially explores the origins of private, public and third sector annual reporting more generally. The section also outlines the importance, relevance and usefulness of annual reports, followed by a review of the literature surrounding the annual reporting practices of humanitarian INGDOs in Australia.

The final section presents a summary and conclusion that elaborates on the research issues, contributions and research questions.

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[1] INGDOs are by definition an NGO with an explicit international focus on development and/or humanitarian aid that reside within the third sector (Boli & Thomas 1999; UIA 2018) (see section 3.1.2 for a more detailed discussion surrounding the context of these entities).

2.1 PERSPECTIVES ON ACCOUNTABILITY

It is a paradox of accountability that the term itself has often evaded clear and unambiguous definition. Accountability is a core concept of democratic propagation that allegedly underpins the activities of entities within free markets (Gray, Bebbington & Collison 2006, pp.320-21). Western capitalist society prides itself on many freedoms. One of these is the ability to hold those whom have been entrusted resources and power to account, and yet within the activities of the private, public and now third sector, the accountability of these various organisational forms has been increasingly[2] questioned (see, for example, Agyemang et al. 2017; Cordery et al. 2018; Dixon, Ritchie & Siwale 2006, Ebrahim, 2002, 2003a, 2003b, 2005; Goddard & Assad 2006; Gray, Bebbington & Collison 2006; Hall & O'Dwyer 2017; Henderon & Lambert 2018; Hyndman & McKillop 2018; Najam, 1996; O'Dwyer & Unerman, 2007, 2008, 2010; O'Dwyer & Boomsa 2015; Unerman & O'Dwyer 2006).

2.1.1 Disciplinary perspectives on accountability

Establishing a clear framework for defining and implementing INGDO accountability is not as straightforward as one might think. Indeed, the literature on accountability is diverse, with a multitude of disciplines exerting considerable effort to establish frameworks sympathetic to their thinking. Studies of accountability have been undertaken in a range of settings and disciplines, including the international development literature (Bolling 1982; Clark 1991; Dichter 1988; Drabek 1987; Fisher 1993, 1997; Korten 1990; Lissner 1977; Smillie & Helmich 1993), multi-disciplinary Not-for-profit (NFP) literature (Cornwall, Lucas & Pasteur 2000; Edwards & Hulme 1996; Fox & Brown 1998; Hammack 1995; Kearns 1996; Webber 1999), legal literature (Balda 1994; Chisolm 1995), economic literature (Arrow 1963; Bogart 1995; Burnside & Dollar 2000; Morduch 1999; Mueller 1989; Olson 1965; Stiglitz 1997; Weisbrod 1988), sociology literature (Ezzamel et al. 2008; Fry 1995; Keohane 2002; McDonald 1997; Przeworski, Stokes & Manin 1999), and accounting literature more generally (Carnegie & Wolnizer 1996; Carnegie & West 2005; Gray, Bebbington & Collison 2006; Oakes & Young 2008; Parker 1996; Patton 1992; Roberts 1991, 2009; Roberts & Scapens 1985; Sinclair 1995). Likewise, investigations into the accountability of organisations are not a recent phenomenon (see Normanton 1971). Extensive studies on accountability have thus been undertaken within private sector (for-profit) (see, for example, Ahrens 1996; Emanuel & Emanuel 1996; Hopwood 1974, 1977, 1983, 1990; Miller & Napier 1993; Miller & Rose 1990, 2008; Parker 1996; Roberts 1991; 2009; Roberts & Scapens 1985; Shearer 2002); public sector, (see, for example,

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[2]The importance and recency of this area was signalled with a special issue in 2017 on Accounting, nongovernmental organisations and civil society in, *Accounting, Organizations and Society,* with another special issue on NGOs, Accounting and Accountability in *Accounting Forum* scheduled for publication in 2019, over a decade after the landmark special issue on NGO accountability published in *Accounting, Auditing & Accountability Journal* in 2006.

Boyne et al. 2002; Carnegie & Wolnizer 1996; Carnegie & West 2005; Cavalluza & Ittner 2004; Davis 2007; 2017; Day & Klein 1987; Ezzamel et al. 2007; Gomes 2007; Gomes, Carnegie & Rodrigues 2008; Gomes & Sargiacomo 2013; Romzek & Dubnick 1998; Sinclair 1995); and third sector organisations (see, for example, Everett & Friesen 2010; Goddard & Assad 2006; Gray, Bebbington & Collison 2006; O'Dwyer & Boomsa 2015; O'Dwyer & Unerman 2007, 2008, 2010; Unerman & O'Dwyer 2006).

Despite the growing significance of Nongovernmental Organisations (NGOs) within the expanding third sector (Ebrahim 2005) and on-going calls for greater accountability (Agyemang et al. 2017; Cordery et al. 2018; Gray, Bebbington & Collison 2006; Hall & O'Dwyer 2017; O'Dwyer & Boomsa 2015; O'Dwyer & Unerman 2007, 2008, 2010; Unerman & O'Dwyer 2006), little academic research investigating issues of accountability within specific NGO settings has been undertaken (see, for example, O'Dwyer & Boomsa 2015; Unerman & O'Dwyer 2006a). While a few insightful studies into aspects of accountability within development NGOs have recently been undertaken (see, for example, Martinez & Cooper 2017; O'Dwyer & Boomsa 2015), there are a lack of such studies examining the accountability mechanisms and practices of humanitarian INGDOs, particularly within the Australian context.

Dependent on the disciplinary perspective, accountability has been defined in several contexts and precedents.

Multi-disciplinary NFP literature perspective

Edwards and Hulme (1996, p.967) defined accountability as 'the means by which individuals and organisations report to a recognised authority (or authorities) and are held responsible for their actions'. In a study into the World Bank and NGOs, Fox and Brown (1988, p.12) likewise described accountability as 'the process of holding actors responsible for actions'. Cornwall, Lucas and Pasteur (2000, p.3) broadened this perspective suggesting accountability is about being 'held responsible' by others and 'taking responsibility' for oneself and taking this a logical step further – taking responsibility for those on whose behalf we act.

Legal perspective

Some of the more deliberate language on accountability emerges from the field of law. Chisolm (1995, p.141) defined legal accountability as 'either an obligation to meet prescribed standards of behaviour or an obligation to disclose information about one's actions even in the absence of a prescribed standard'. Although the legal framework is important and provides a point of departure from a broader conceptualisation of accountability, it is a highly constrained and fails

to take account of the multiple dimensions not enshrined in law (Ebrahim 2003a; Connolly & Hyndman 2013).

Economic perspective

One commonly advanced explanation for the existence of INGDOs is market and government failure to fill gaps in services not adequately provided by the public and private sectors Weisbrod 1988). According to Ebrahim (2003a) this view of accountability differs from the legal perspective in that it relies not only on external regulation but on the push and pull of constituent interests. As such, accountability may be viewed as relational in nature: it does not stand objectively apart but is reflective of power differentials among organisational actors.

Socio-political perspective

Perhaps most revealing has been the contribution of the principal-agent perspective. This theory is premised on the observation that individuals (principals) attempt to have their agendas carried out by individuals (agents) (Keohane 2002). However, this perspective fails to address incongruent interests and strategically important stakeholders, due to ambiguities and conflict from having multiple principals (key stakeholders). In their historical analysis of American democracy, Weber (1999, p.453) observed that 'the conceptu alisation of democratic accountability, rather than being a sacrosanct concept that all can agree on, varies dramatically over time'. Hammack (1995) similarly concluded that the changing context and complexity of NGOs throughout the last century has rendered traditional accountability frameworks largely unworkable.

Accounting perspective

This perspective of accountability requires recourse to the social, economic, political and organisational environment that accounting surrounds and invades (Hopwood 1977, 1983, 1990; Burchell, Clubb & Hopwood 1985; Napier 1989; Carnegie 1993; Carnegie & Napier 1996, 2002, 2012; Gomes, Carnegie & Rodrigues 2008; Ligouri & Steccolini 2011). A number of studies have been undertaken within accounting that investigate the broader implications and mitigating factors giving rise to the motivators of accounting change, in line with Hopwood's (1983) view that accounting, organisational and social functioning are all intertwined (also see, for example, Gray, Bebbington & Collison 2006; Gray & Haslam 1990; Hall & O'Dwyer 2017; Carnegie & Napier 1996; Martinez & Cooper 2017).

Within this framework, accounting is viewed as a complex force for economic transformation at the organisational, state and global level that conversely is impacted by the social, political, and

institutional environment within which it functions (Gray, Bebbington & Collison 2006). As such, accounting is influenced by various stakeholder motives and agendas (Fowler 2010; Ligouri & Steccolini 2011). Carnegie (2014a, p.1246) surmises:

> While accounting … is a technical practice involving recording, measuring and interpreting it is also social practice, as what is measured influences the objectives and related behaviours of individuals and, in the process, produces intended and unintended impacts on organisational and social functioning and development.

Within this diverse environmental context in which accounting resides – and despite this being the subject of a considerable literature – accountability continues to defy precise specification (Gray, Owen & Adams 1996; Gray, Bebbington & Collison 2006; Hall & O'Dwyer 2018; Laughlin 1990; Taylor, Tharapos & Sidaway 2014).

Hopwood (1974, 1977) and Gambling (1977) suggest that in the pursuit of efficiency entities have become obsessed with accountability, albeit a form that is unable to take into consideration heuristic functions such as morals, values and motives (Ahrens 1996). Sinclair (1995) expands on this qualitative approach, suggesting that efforts to enhance accountability should reside in personal experience as the nature of accountability needs to be adaptive to the organisations and individuals (in fact all stakeholders) with which it interacts.

Perspective adopted within this study

More recently, Hall and O'Dwyer (2017); O'Dwyer and Unerman (2010) and Martinez and Cooper (2017) concluded that accountability in the early twenty-first century remains focused on control and justification – leaving the unequal social and economic structures that defined much of the twentieth century almost unchanged (Gray, Bebbington & Collison 2006). It is this conception of accountability – that for the most part differs from the needs of those entities whose objective is far removed from their for-profit counterpart's fixation on the accumulation of wealth – that is the focus of this study. Providing an all-embracing (Gray, Owen & Adams 1996), broad scope (Parker 1996) and social (O'Dwyer & Unerman 2007) accountability regime[3] that considers both financial and non-financial objectives. This concept of accountability will need to embrace both a qualitative and quantitative framework – a difficult task encamped within a capitalist society focused on the accumulation of capital and safeguarding of the resources to which INGDOs are entrusted.

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[3] A traditional, historic or entrenched notion of accountability that has held sway in organisational functioning over a period of time. Or alternatively, the 'revolutionizing of traditional notions … of accountability' (Parker & Guthrie 1993, p.67; also see English 1989; English & Guthrie 1991; O'Dwyer & Boomsma 2015; Yasmin, Ghafran & Haniffa 2018).

The extant literature on various disciplinary perspectives of accountability highlighted for humanitarian INGDOs to make a measurable difference within the realms in which they function, a number of areas of concern must be addressed. Namely, to whom, for what and how are INGDOs to discharge accountability? There are no easy answers to these fundamental questions (see Sargiacomo, Ianni & Everett 2014, p.668; also see Taylor, Tharapos & Sidaway 2014). While some assert that enhanced accountability protocols[4] (O'Dwyer & Unerman 2008) are vital to ensure the on-going viability and success of this sector, others note that this will degrade the ability of these entities to function and further burden the mandate to which they have been given (see, for example Gray, Bebbington & Collison 2006; Martinez & Cooper 2017).

What is certain, is that if the accountability of humanitarian INGDOs is to live up to the vast expectations placed on it, conceptual frameworks and regulatory initiatives must embody all concerned in a manner that is to seldom experienced in the world of development economics and global politics.

Gray, Bebbington and Collison (2006, p.321) reflect what accountability does – and should – mean in such a context, surmising that for accountants, accountability is typically seen as a straightforward – if contested – notion. In contrast, Ebrahim (2003a) suggest accountability is a relational concept that does not stand objectively apart from organisational relationships, while O'Dwyer and Unerman (2007, 2008, 2010) find that accountability remains fixated on control and justification.

This implicit assumption that accountability is a basically straightforward concept is further challenged within this study by the introduction of the notion of beliefs, values and motives – heuristic functions – elusive in recognition and measurement, but critical to ensuring that these entities that operate outside the traditional private and public sectors are able to meet their missions that are often counter-opposed to the incumbent focus on financial returns, efficiencies and a reduction of costs. This is particularly important as the on-going legitimacy, funding and survival of these entities may be dependent on an all-embracing concept of accountability that as yet has defied precise specification and remains to be effectively discharged (see Conway, O'Keefe & Hrasky 2015, p.1078-79; Hyndman & McConville 2018, p.236-37).

In order to transcend this discord, a retrospective approach is taken to ascertaining the role of accountability, whereby organisational functioning in this realm is analysed from an initial

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[4] Accountability mechanisms and practices (internal and external) designed to 'ensure the veracity of public pronouncements … and counter emerging external concerns' aimed at 'building and maintaining public trust' (O'Dwyer & Unerman 2008, p.809-10).

substantive view in regard to underlying motive and how INGDOs account for their activities. This framework is used to assess the literature on accountability within the third sector more generally, with findings then applied to Australian Red Cross.

2.1.2 INGDO accountability

Within accounting there is a lack of literature on the accountability of NGOs (and INGDOs in particular), the remoteness of literature compounded further within the Australian context (see Conway, O'Keefe & Hrasky 2015; Ryan & Irvine 2012).

INGDO accountability is often defined as 'the means by which individuals and organisations report to a recognised authority, or authorities, and are held responsible for their actions' (Edwards & Hulme 1996, p.8). However, this is problematic in that it provides a narrow scope of accountability embedded in the responsible use of funds in accordance with generally accepted accounting procedures.

The challenge in clearly defining accountability for INGDOs arises from the conflicting demands of stakeholders (Najam 1996; Unerman & O'Dwyer 2006). Ebrahim (2003a, p.194) thus describes accountability as 'the means through which individuals and organisations are held externally to account for their actions and as the means by which they take internal responsibility for continuously shaping and scrutinising organisational mission, goals, and performance'. Accountability, as such, may be viewed as a product of inter- and intra-organisational relationships and is likely to be skewed in favour of dominant actors. From this perspective, accountability is framed within its stakeholders and not the stand alone institution that many would purport. Within this framework, to whom and for what INGDOs are accountable takes on considerable import (see Cavill & Sohail 2007, p.231-34; Conolly & Hyndman 2013, p.948; Ryan & Irvine 2012, p.355).

To whom are INGDOs accountable?

Governments, donors, beneficiaries, funders and various other stakeholders form the fundamental platform to whom INGDOs are accountable (see, for example, Conolly & Hyndman 2013, p.948-49). However, accountability is an elusive notion (Gray, Bebbington & Collison 2006; Moerman & Van der Laan 2015; Sinclair 2005) with many authors (see Conway, O'Keefe & Hrasky 2015; Cavill & Sohail, 2007; Ebrahim, 2003a, 2003b; Edwards & Hulme 1996; Kilby 2006; O'Dwyer & Unerman, 2007; Unerman & O'Dwyer, 2006a) agreeing that

there are typically four[5] directions accountability may bear (see Figure 1), with a distinction generally made along the following parameters:

- Upward accountability of INGDOs to donors, subsidy providers, boards of trustees, and governments for ensuring that INGDOs deliver value for money and meet development targets;

- Downward accountability of INGDOs to partners and those to whom they provide services or on whose behalf they speak;

- Horizontal accountability to peers and fellow professionals, in terms of meeting mutually shared values and standards, ensuring the reputation of the sector is upheld;

- Internal accountability of INGDOs to their organisational mission, values and beliefs; and also to staff (which includes decision-makers as well as field-level implementers) for working in accordance with personal and societal norms and expectations.

However, some dispute these distinctions, suggesting that INGDOs engage in a process of continually rebalancing accountability to multiple stakeholder groups, whether donors, beneficiaries or trustees (see, for example Dixon, Ritchie & Siwale 2006; Taylor, Tharapos & Sidaway 2014).

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[5] Some authors focus on upward, downward and internal accountability and subsume horizontal accountability within upward accountability (see, for example Najam 1996, p.341; also see Taylor, Tharapos & Sidaway 2014).

Figure 1 Stakeholder framework – directional accountability model

Upward Accountability
- Board of trustees
- Donors
- Subsidy providers
- Government
- General public
- Legal/Courts

- Shareholders
- Financial institutions
- Corporate donors
- Grantors
- Foundations/patrons

Internal Accountability

INGDHO Mission

Horizontal Accountability
- Interest groups
- Media
- Professional associations
- Peers
- International governmental organisations

Downward Accountability
- Development assistance recipients
- Partners
- Beneficiaries
- Clients
- Recipients of services & funds

Source: Compilation by author (also see Cavill & Sohail 2007; Edwards & Hulme 1996; Najam 1996)

What are INGDOs accountable for?

Two prevailing frameworks for the functioning of accountability are apparent (see for example Avina 1993; Dixon, Ritchie & Siwale 2006; Everett & Friesen 2010; Gray, Bebbington & Collison 2006; Moser 1989; O'Dwyer & Unerman 2007; Unerman & O'Dwyer 2006).[6] Cavill & Sohail (2007, p.234; also see Taylor, Tharapos & Sidaway 2014, p.5) refine these frameworks (in particular the work of Avina (1993) and Moser (1989)), suggesting practical accountability, is the use of inputs, the way in which activities are performed and outputs delivered; and strategic accountability refers to how INGDOs are performing in relation to their mission (see Figure 2). Much of what is currently called 'accountability' is in fact practical accountability. Practical accountability provides minimal contribution to achieving missions; whereas strategic accountability is used to tackle the power differentials and social and economic inequalities that exist within the INGDO operating environment.

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[6] Some authors use alternative terms to describe the frameworks. Strategic accountability is also referred to as horizontal (Lewis & Madon 2004), social (O'Dwyer & Unerman 2007), relational (Ebrahim 2003a; Gray, Bebbington & Collison 2006), holistic (O'Dwyer & Unerman 2008), downward (Najam 1996; also see Kilby 2004; Unerman & O'Dwyer 2006), narrative (Kamuf 2007; also see McKernan & McPhail 2012) and moral (Shearer 2002; also see Baker 2014; Everett & Friesen 2010;) accountability. In contrast practical accountability is referred to as vertical (Lewis & Madon, 2004), functional (O'Dwyer & Unerman 2007), corporate (Gray, Bebbington & Collison 2006), hierarchical (O'Dwyer & Unerman 2008), upward (Najam 1996; also see Edwards & Hulme 1996; Unerman & O'Dwyer 2006), calculative (Kamuf 2007; also see McKernan & McPhail 2012), technical (Everett & Friesen 2010) and procedural (Davidson 2007; Kurunmaki & Miller 2006) accountability.

Gray, Bebbington and Collison (2006) and others (see, for example, Everett & Friesen 2010; Martinez & Cooper 2017) likewise conclude that much of what is currently called accountability leaves unequal social and economic structures almost completely unchallenged. This focus on practical accountability has led to a number of gaps (see Dixon, Ritchie & Siwale 2006; Gray, Bebbington & Collison 2006; Hall & O'Dwyer 2017; Martinez & Cooper 2017; O'Dwyer & Unerman, 2007, 2008, 2010; Taylor, Tharapos & Sidaway 2014; Unerman & O'Dwyer 2006) which will require INGDOs to adopt a more strategic approach if they are to have any likelihood of fulfilling their mission and fundamentally changing those social, economic, and political structures that promote poverty. This will necessitate a paradigm shift away from typical notions of accountability as the third sector grapples with the development of a conceptual framework that enables INGDOs to integrate their mission and values into realistic policies and practice.

Figure 2 Practical versus strategic accountability model
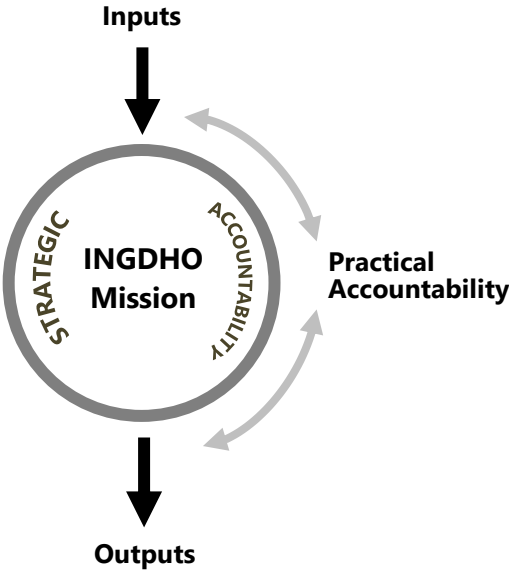
Source: Compilation by author (also see Avina 1993; Moser 1999; Cavill & Sohail 2007; Taylor, Tharapos & Sidaway 2014)

This is a significant concern, and the need for an accountability conceptual framework is evident from the lack of literature adequately addressing this issue. O'Dwyer and Unerman (2007, p.467) lament the need for 'downward accountability and by extension social accountability … to those who depend on their services … rather than just to those who provide their funding', and a year later (2008, p.22) suggested that future research examining 'whether, how and why *responsibilities to original visions and missions* (emphasis added) are subsumed by dominant, externally focussed, hierarchical conceptions of accountability' would be of particular interest.

Clearly there is much debate, with the prospect of providing an all-encompassing framework for accountability being somewhat illusive, Cavill and Sohail (2007, p.247) suggesting that 'one way for INGDOs to enhance their strategic accountability is to establish a conceptual framework that enables them to integrate their missions and values into policies and practice'. Advocating a decade later, Hyndman and McConville (2018, p.227) also suggest that there is still significant work to be done to construct accountability as an important means of developing, maintaining and restoring trust … public trust and confidence seen as essential for the achievement of missions'.

These are important issues and yet remain unresolved, Taylor, Tharapos and Sidaway (2014, p.18) complicating the issue further, proposing that 'the concept of downward accountability no longer [always] fits neatly into a stakeholder-orientated accountability framework' (also see, Martinez & Cooper 2017).

2.1.3   Humanitarian accountability

Humanitarian organisations and their missions are often built upon notions of trust, responsibility, truth and justice (Everett & Friesen 2010, p.482; also see Hall & O'Dwyer 2017; Hyndman & McConvile 2018) and offer alternative insights into what some see as the moral or socialising side of accountability (Gray, Bebbington & Collison 2006; McKernan 2012; O'Dwyer & Unerman 2007; Shearer 2002). That is, these organisations take on board a mantle premised on an abiding concern and moral obligation (McKernan 2012, p.259) towards those they seek to assist in the event of wars, disasters and suffering (Everett & Friesen 2010). Despite this altruistic intent, donors to such organisations are increasingly requesting more detailed information (Cordery et al. 2018; Cordery & Baskerville 2011; Davis 2017; Everett & Friesen 2010; McConville & Cordery 2018), resulting in an enhanced focus on procedural and technical forms of accountability (Davidson 2007; Kurunmaki & Miller 2006). Ziˇzek (2007) found that humanitarian organisations have been somewhat remiss in advocating on behalf of those they purport to represent. Instead, they have often been behest to a politically-neutral stance (Kirby 2006). Following Ziˇzek (2007), Everett and Friesen (2010) examined the role of linguistic dualisms in accounting. They found that humanitarian organisations are required to eschew broader, world polity changing and socially transforming accountability for a more technically based, donor- and government-focused approach, which mitigates their capacity to engage in political transformation.

Within this context, accounting is viewed as a complex force for economic transformation at the organisational, state and global levels that is impacted by the political, social, economic and

institutional environment within which it functions (Ligouri & Steccolini 2011). Concerns over accountability have not dissipated over time. In a manner similar to Gambling's (1977) analysis of the corporate sector, Everett and Friesen (2010) have suggested that in the pursuit of efficiency, humanitarian organisations have become obsessed with accountability, albeit in a form that is unable to take into consideration heuristic functions such as morals, values and motives (Ahrens 1996; Shearer 2002). Kamuf (2007, p.252) superimposes yet another level of complexity, revealing the irony surrounding the misconception that calculative (objective, evidence based) accountability is superior to narrative (personal, subjective) accountability. Instead, both forms of accountability are not only necessary, but are also both intrinsically 'intangible' and 'faith based', and 'put to the test our thinking of belief and faith, testimony and proof, calculation and the incalculable' (Kamuf 2007, p.263). This supports Sinclair's (1995) claim that efforts to enhance accountability should reside in *personal experience* – as the nature of accountability needs to be adaptive to the organisations and individuals (in fact, all stakeholders) that it purports to serve. Concepts that were further elaborated on by Shearer (2002, p.569-70), who suggested the focus should move away from a 'strict accounting for itself' – with its emphasis on market values – to a more fundamental 'accountability to the other', which emphasises the intrinsic value of people, society and life.

Sargiacomo, Ianni and Everett (2014, p.668) in their study of the role of accounting in the context of a natural disaster following the earthquake that occurred in the Abruzzo region of central Italy in 2009 took this concept deeper, suggesting that as accounting actors simultaneously serve multiple ethical masters, it is quite likely that one of these will come to dominate accounting's moral economy. That is, actors were caught between two sets of opposing ethical demands: to their beneficiaries – being '*emotionally'* invested in a downward (Unerman & O'Dwyer 2006) accountability *to the other* (Shearer 2002) and to those whom they are subordinate – a *'cognitive'* upward (Unerman & O'Dwyer 2006) accountability to itself (Sherer 2002).

In the aftermath of Hurricane Katrina – one of the deadlier and costlier disasters inflicted on the United States of America (USA) – Baker (2014, p.11-12) suggested a theoretical solution to the accountability dilemma that resides in the concepts of trust, responsibility, truth and justice. This involves the practical application of a 'moral accountability that seeks to avoid the loss of human lives' (Baker 2014, p.12) and rests in a genuine 'responsible caring for the other' (McKernan 2012, p.181). A form of accountability that is personally experienced (Sinclair 1995, p.234) and ensures 'calculative accountability' does not override the moral necessity of 'narrative accountability', which deals with 'subjective feelings' in contrast to hard objective evidence (McKernan & McPhail 2012, p.120; also see Kamuf 2007).

Within this context and accepting that humanitarian organisations have a responsibility to account to their stakeholders, this study extends our understanding of how annual reports are utilised by humanitarian organisations to fulfil this duty.

2.1.4   *Underlying frameworks - determinants of accountability*

The forms and shades of accountability effectively forced on organisations are diverse and complex (Hall & O'Dwyer 2017; Martinez & Cooper 2017; Sinclair 1995) and a 'constant struggle for resources within the [third] sector means powerful and legitimate stakeholders will continue to receive the most attention' (Cordery & Baskerville 2011, p.212). Therefore, through efforts to address issues of trust, responsibility, truth and justice, accountability has sometimes – and paradoxically – emasculated organisations (Gray, Bebbington & Collison 2006; also see Moerman & van der Laan 2015), although there are those who would see accountability 'premised more on charity and trust than cynicism and fear' (Everett & Friesen 2010, p.483). These are significant concerns, as accountability may weaken moral obligations (Munro & Hatherly 1993; Roberts 1991). Gray, Bebbington and Collison (2006) lament the overt focus on accountability's technical, procedural and hierarchical side at the expense of moral or socialising forms of accountability (also see McKernan 2012).

This concept of moral accountability based on personal disclosures that render an emotive response is not new (Sinclair 1995, p.234; also see Roberts 1991) and uncertainties regarding the subjective nature of accountability are even older. Marshall (1914, p.491), for example, attested at the beginning of the twentieth century that 'accountability varies greatly with the circumstances under which [it] was incurred'. Within this setting, accountability is no longer viewed as an objective, impersonal concept, removed from those individuals and institutions that it serves (Baker 2014; McKernan & McPhail 2012; Sargiacomo, Ianni & Everett 2014). Instead, accountability is seen as taking on yet another form (Sinclair 1995) in adapting to its economic and socio-political environment (Marshall 1914). – the overarching framework within which it functions in this case tempered by conditions of war, disasters and emergencies.

Sargiacomo, Ianni and Everett (2014, p.668, emphasis added) concluded:

> By more explicitly incorporating notions of *suffering, emotion and wellbeing* critical research can become … more relevant to the concerns of real, flesh and blood people.

Suggesting the gap that currently exists between critical research and ethics is 'the result of the field's suspicion of normativity, *emotion* and standpoint'. It is within this context that this study

is anticipated to provide some insights into the multiplicity of divergent stakeholders' demands to whom humanitarian INGDOs discharge their accountability.

One of the inherent characteristics accounting is encumbered with is the unmitigated requirement to be of value for users. This unquenchable desire for information on which to make decisions may come at the cost of reliability and relevance as financial values are assigned to non-financial strategic objectives, motives and resources in the quest to enhance perceived accountability. As Carnegie and West clearly elucidate:

> …what has not been assigned a money value is presumed to be unaccounted for, unacknowledged, unappreciated, and even not yet called into being (2005, p.924).

In a similar sense, Gallhofer and Haslam (2004) investigated this same weakness but from a different perspective, focusing on accounting's *spirituality*, which they concluded is dominated by the imperatives of efficiency and profit. It is this intrinsic need to be accountable which stems from accounting's core existence that is called into question when asked to report on aspects that may not be quantifiable under existing third sector accountability regimes.

Taking this a step further Kreander, McPhail and Molyneaux (2004) noted that society has still not fully addressed the challenge that the values at the core of a truly humanitarian and socially minded ethic are ultimately incompatible with the values of capitalism. Extrapolating this reasoning, accounting is confronted with significant problems as it attempts to reconcile financial accountability from entities that provide resources with little regard for return (see Martinez & Cooper 2017).

In contrast, mission accountability is designed to reflect INGDOs' core reason for being. However INGDOs face the risk of co-optation and goal deflection by their funders and regulators (Henderson & Lambert 2018; Najam 2000). Ebrahim (2002, 2003a, 2003b, 2005), and Najam (1996) have suggested that INGDOs give prominence to the measurable and quantifiable over more ambiguous and less tangible changes in social and political processes, redirecting accountability from those stakeholders' accountability is typically discharged – to those on whose behalf they advocate or directly provide services. In contrast, Everett and Friesen (2010, p.469-70, 482) have suggested humanitarian organisations should focus more on a broader, world polity changing and socially transforming concept of accountability (also see Hyndman & McConville 2018; Sargiacomo, Ianni & Everett 2014). Martinez and Cooper (2017) suggesting the concept of directional accountability does not always fit neatly into a stakeholder-orientated accountability framework.

Whereas INGDOs intrinsically *hope* to be accountable to the less fortunate to whom they serve and by extension the entities mission, ironically, they have become part of the prevailing (private sector) accountability regime, in which organisational motives for action and complex external stakeholder accountability demands often conflict (see, for example, Gray, Bebbington & Collison 2006). Reporting on conduct (often forced by accountability demands) may or may not be at the heart of the INGDOs purpose for being (see, for example, Ebrahim, 2003a; Taylor, Tharapos & Sidaway 2014).

Although it is within the nature of INGDOs to account for their performance in seeking to meet their organisational mission, it would appear that this is not always the case. A universally accepted regime for ensuring the accountability of the third sector is still in dispute (see Cordery et al. 2018; Henderson & Lambert 2018). This study will add further depth to this concept, providing insights into the motives of INGDOs, what drives changes in accountability regimes and how this is perceived to impact on the evolving nature of INGDO operations, their mission and *raison d'être*.

2.1.5   Summary

Humanitarian organisations are not so much interested in capitalism's focus on allocating scarce resources to those who can provide the best return to facilitate the accumulation of wealth. Their mantra moves differently and is counter-intuitive for a rational actor (stakeholder) that demands accountability, performance metrics and efficiencies to allocate resources to the most trusted and effectively functioning INGDO. Even though the motives behind stakeholders that demand various forms of accountability are usually well placed (see Hall & O'Dwyer 2017; Strathern 2000), the focus is often in the wrong sphere as 'humanitarians concern themselves less with making profits and costs visible, and more with highlighting human suffering and the need to alleviate it' (Everett & Friesen 2010, p.469).

The next section looks at the literature concerning annual reporting in the third sector, it being generally agreed that the annual report is the primary mechanism by which organisations are held accountable (see, for example, Davis 2017, p.2; Flack 2007, p.75).

2.2   ANNUAL REPORTING IN THE THIRD SECTOR

Investigations into the annual reporting practices of organisations are not a recent phenomenon. Numerous studies have been undertaken within private sector (for-profit) organisations (see Adams & Harte 1998; Archel et al. 2009; Beattie, Dhanani & Jones 2008; Brennan 2001; Bryer

1993a; Buhr 1998; Burchell et al. 1980; Cooper 1980; Cooper & Sherer 1984; David 2001; Frost et al. 2008; Gray, Kouhy & Lavers 1995; Graves, Flesher & Jordan 1996; Guthrie & Parker 1989; 1990; Hossain & Hammami 2009; Ingram & Frazier 1983; Kent & Zunker 2013; Lim et al. 2017; McKinstry 1996; Mio & Venturelli 2012; Moreno & Camara 2014; Neimark 1992; Neimark & Tinker 1986; Neu, Warsame & Pedwell 1998; O'Donovan 2002; Perry & Nolke 2006; Tilling & Tilt 2010; Tinker 1980; Tinker & Neimark 1987; van der Laan Smith, Gouldman & Tondkar 2014; Yekini et al. 2015); public sector (governmental) organisations (see Bracci et al. 2015; Davis 2017; Davis & Bisman, 2015; Farneti & Guthrie 2009; Herawaty & Hoque 2007; Hooks, Coy & Davey 2002; Hooks & Perera 2006; Hooks & Stewart 2015; Mack & Ryan 2007; Palea 2015; Steccolini 2004; Taylor & Rosair 2000); and to a lesser extent third sector organisations (see Abeysekera 2008; Atienza & Marino 2002; Bennet & Gabriel 2003; Carvalho, Rodrigues & Branco 2017; Connolly & Hyndman 2004, 2013; Flack 2008; Flack & Ryan 2003; Hyndman 1990, 1991; Hyndman & McConville 2018; Lohman 1989; Tower 1998). However, incursions into the third sector within the accounting discipline are particularly scarce, with studies investigating the annual reporting practices of humanitarian INGDOs within Australia, virtually non-existent (Ryan & Irvine 2012, p.364; also see Conway, O'Keefe & Hrasky 2015; Khanna & Irvine 2018).

This elevates the importance of the present study. Due to the paucity of literature investigating the annual reporting practices of humanitarian entities, the review will initially look at the origins of private and public sector reporting, providing a foundational platform by which to view annual reporting in the third sector.

2.2.1   Origins – private and public sector reporting

The content, form and structure of the annual report have evolved significantly throughout history (Beattie, Dhanni & Jones 2008; Lee 1994; Leung, Parker & Courtis 2015).

Although the historical origins are disputed, it was evident (in various forms) throughout the 1700s and earlier (see Webb & Webb 1924, Cordery 2005), However, it is generally conceded that the annual report took its modern form as a report to shareholders on the financial affairs of joint stock companies – its legal origins residing in the formation of the 1844 Joint Stock (registration) Act and the Companies Clauses Consolidation Act of 1845 (Armstrong & Jones 1987). Following its formal institution as a mainstream organisational document in the United Kingdom (UK), the annual report was adopted across various nation states as the main form of legislated accountability for private sector entities.

Bryer (1993a) observed that the rise in importance of the modern financial report can be explained as a response to the demands placed on institutions by various stakeholders (investors, shareholders, donors, government or other capital market actors requiring accountability) to manage the new social relationship which emerged between such stakeholders and organisational management (also see Tschopp & Huefner 2014). Although, these observations are somewhat at odds with Beattie, Dhanni and Jones (2008, p.217) who concluded in an investigation of UK listed companies from 1965 to 2004 that, 'the annual report has clearly continued the trend … away from a financially driven, statutory document toward a more design-orientated document … during the past thirty years'.

By the early 1960s, the previously unadulterated financial nature of the annual report transitioned to take on aspects of the social and political environment, having previously acted singularly as a conduit of economic/financial information. Annual reports designed for IBM lead the way in portraying the 'personality and character' of firms directly impacting the wider environmental context. By the mid-1970s the annual report emerged 'as possibly the most important corporate marketing piece' (Clagett & Hirasuna 1988, p.17), its wide-spread use as a marketing and communications document further embedded throughout the 1980s (McKinistry 1996, p.110-11).

Mandatory requirements from regulatory bodies increased dramatically between 1970 and 1990 (Bartlett & Jones 1997, p.1). Voluntary disclosures and financial discourse (narrative) also increased as the annual report transitioned into a 'public relations document' (Stanton & Stanton 2002, p.479; also see Beattie, Dhanni & Jones 2008). The overall size of reports has been on an upward trajectory since the mid-1960s (Lee 1994) alongside a dis-proportionate increase in the extent of voluntary disclosures (Slack & Campbell 2008).

Stanton and Stanton (2002, p.478) define a private sector annual report as, 'a formal public document produced by public companies largely as a response to the mandatory corporate reporting requirements existing in most Western economies', a reaction to the evolution of stakeholder needs (Tschopp & Huefner 2014). The International Accounting Standards Board (IASB) identify financial stakeholders[7] as the primary users of general-purpose financial reports, specifically, present and potential investors, lenders and other creditors (IASB 2018).

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[7] These stakeholders are typically segmented into internal and external users. External users typically include potential investors, capital market authorities, regulators, state institutions, competitors, business partners, financial analysts. Internal users include owners (partners, shareholders), company management and to a certain extent, employees.

However, Hopwood (1996, p.55) and others (see, for example, Meyer 1979; Tinker 1980; Leung, Parker & Courtis 2015) dispute the relevance of these legal definitions, contending that annual reports have become a highly sophisticated instrument by which organisational management may proactively construct a particular meaning and reality rather than revealing 'what was there'. Stanton and Stanton (2002, p.495) emphasise the 'view that an annual report is a private document for owners is now not widely held'.

That notwithstanding, Mack and Ryan (2007, p.134) concluded:

> The concept of the private sector annual report has a long and unchallenged history ... widely regarded as the main accountability mechanism, reporting on the governance and performance of an organisation.

Demands for enhanced accountability and public expectations of a more transparent and open government (O'Connor 1973; Cunningham & Harris 2005; Hoque & Moll 2001) alongside New Public Management (NPM)[8] reforms throughout the 1980s (Davis 2017; Guthrie, Humphrey & Olson 1999) led to the evolution of public sector annual reporting in Australia (Herawaty & Hoque 2007).

The origin of these reforms that mandated across-the-board reporting by Commonwealth Departments and statutory authorities can be traced to the Report of the Royal Commission on Australian Government Administration in 1976 (the Coombs Commission) (AGPS 1976). As early as 1959, the Committee of Inquiry into Public Service Recruitment (the Boyer Committee) had advocated for the wider adoption of what was then the infrequent practice of public sector reporting (Argument 1991, p.17).

In making this decision the Coombs Commission (Coombs 1976, p.75) established that a public sector annual report should be:

> A vehicle by which departments furnish an account of their activity and performance in terms of magisterially approved goals and objectives. It should provide background information that is necessary for an understanding by Parliament and the public of the department's annual expenditure and forward estimates.

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[8] NPM is a market-based approach, focussed on efficiency and effectiveness, that can be achieved by applying private sector practices to public sector service delivery (Hood 1991; Barrett 2004).

Rutherford (2000) noted that the public sector annual report is one of the more important sources of information by which government departments are held accountable to the parliament and public for the efficiency, effectiveness and economy of public resources managed (also see Guthrie & English 1997). Mack and Ryan (2007, p.141-43) suggested that internal users (i.e. ministers, parliament, heads of departments, governmental authorities, state departments) rather than external stakeholders are the dominant users or intended target audience (also see Christensen & Skaebaeck 2007). Stanton and Stanton (2002) found that the public sector annual report mimics its private sector counterpart, with a lack of consideration regarding the differences between private and public sector reporting. Hooks and Stewart (2015, p.86) suggested that public sector reports are largely used as legitimising devices (also see Ryan, Dunstan & Brown 2002). Whilst Frost et al. (2008) found the annual report to be the least valuable source for disclosing information on corporate sustainability.

Despite the clear, if somewhat contested, observation that the annual report is one of the main mechanisms by which public sector entities account for their organisational functioning, Davis and Bisman (2015, p.141) concluded that:

> The current day omnipotence of NPM and its ongoing impact on public sector annual reporting … functions to camouflage conflict and the subjective nature of reality, and reduce the potential for rendering meaningful accounts and the appropriate discharge of accountabilities to diverse stakeholders.

These observations were supported by Mack and Ryan (2007, p.134) who found that although the annual report is an important source of information for public sector entities it is not the most important source (also see Frost et al. 2008).

2.2.2   *The importance, relevance and usefulness of annual reports*

Despite some on-going concerns regarding effectiveness (see, for example, Dumay et al. 2016, p.166), the annual report is regarded as one of the main tools used for discharging accountability in the private, public and third sector. It is still considered one of the more influential sources of accountability due to its breadth of content, widespread availability and inherent properties as a communications device (Guthrie et al. 2004, p.287; also see, for example, Parker 1982). Gray, Kouhy and Lavers (1995, p.82) concluded that the annual report 'not only is a statutory document … but it also represents what is probably the most important document in terms of the organisation's construction of its own social imagery'. All forms of data reaching the public

domain are considered to be part of the accountability-discharge activity of an organisation (Davis & Bisman 2015).

However, David (2001, p.202) found that 'financial analysts focus on the clarity of annual reports in delivering information to readers'. Davison (2002, p.595) observed that 'both lay and expert readers are looking beyond the accounting numbers for enlightenment' and Bartlett and Chandler (1997) noted the narrative section of the reports seem to attract a wider readership. These findings are supported by legislative changes that permit organisations to produce an annual review document[9] in response to 'user surveys which have indicated a desire for less, and simpler, information' (Davison 2002, p.595).

The significant increase in voluntary disclosures experienced in organisational reporting is ostensibly attributed to *agency theory*, which explains that these disclosures should reduce information asymmetry and uncertainty for investors and other stakeholders (Leung, Parker & Courtis 2015, p.276). However, in contrast, many authors (Buhr 1998, p.186; also see, for example, O'Donovan 2002; Tilling & Tilt 2010) attribute the evolution in voluntary disclosures within the annual report to *legitimacy theory*, with organisational legitimacy, having been defined as:

> A condition or status which exists when an entity's value system is congruent with … the larger social system ... a disparity … a threat to the organisation's legitimacy (Dowling & Pfeffer 1975 p.122).

Since legitimacy is conferred and controlled by those outside the organisation (Pfeffer & Salancik 1978) it is necessary to communicate activities via the annual report. However, as the contents are largely determined by organisational management and therefore reflect management beliefs, these disclosures cannot be presumed to be neutral (Buhr 1998, p.164; also see van der Laan 2009).

Likewise, despite the assertion that 'worldwide, regulators view narrative disclosures as the key to achieving the required step-change in the quality of corporate reporting' (Beattie, McInnes & Fearnley 2004, p.205), many authors contest the legitimacy of these observations, suggesting the annual report has evolved into a management 'platform for preaching philosophies … an *undisguised*[10] advertisement' (Meyer 1979, p.210, emphasis added). Beattie, Dhanani and Jones

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[9] The annual review largely falls outside the scope of regulation although it may reproduce regulated elements of the annual report on a discretionary basis, and as such has an ambiguous status (Davison 2002, p.595).
[10] In contrast Tinker (1980) and others viewed the intentions of management as being deliberately concealed.

(2008, p.181) concluded that 'annual reports continue to exhibit many features of public relations documents rather than financially driven, statutory documents'. Whilst van der Laan (2009, p.15, 26) suggested that 'solicited disclosures' may provide a mechanism to 'reduce a corporation's power in defining the scope and nature of disclosures', however would require a 'redefining of legitimacy theory that acknowledges the contrasting power relationships in the situation where information is demanded rather than offered'. More recently, in a study looking at publicly listed firms in Hong Kong Leung, Parker and Courtis (2015, p.275) found that narrative disclosures were used as 'a deliberate impression management strategy to conceal information and … distract investors' attention away from a firm's weakness or negative news' (also see Lim et al. 2017).

The annual report has been described as, 'a powerful instrument of organisational communication, rich in content and image construction' (Davison 2011, p.118) in which organisational managements employ 'the tools of management, marketing and communication theory to construct a picture of the organisation' (Stanton & Stanton 2002, p.478). Hines (1988, p.257) suggested that, 'on the basis of that picture … people think and act and by responding to that picture of reality, they make it so'. Beattie, Dhanani and Jones (2008, pp.181-83) observed that 'impression management' transforms the annual report 'from a rather dull financial document to a colourful marketing and public relations document in which the financial statements are relegated to a technical appendix'.

In this context, legitimacy theory holds sway over agency theory (Leung, Parker & Courtis 2015, p.276). Lee (1994, p.215) concluded that with a relative increase in non-financial, presentational, and voluntary disclosures and a relative decrease in financial and mandatory disclosures, organisations are increasingly using the report 'as a stylistic means of establishing corporate identity in a consumer-orientated world'.

That the truth, objectivity and veracity of organisational reporting are important concepts is beyond dispute, however Graves, Flesher and Jordan (1996, p.58) found in a 1960s study that,

> Visual design represents an essential aspect of the rhetoric of U.S. annual reports and, as such, constitutes an important element of the truth claims of those reports … as argument, from individual company values to the political economy of the accounts themselves.

These revelations are not new. In an investigation into the then newly emerging computer industry, Bowman (1978, p.64) found 'annual reports reveal a great deal more about corporate strategy than most managers realise'. In a contextually relevant WWI study, Gallhofer and

Haslam (1991, p.488) found that 'accounting's perceived neutrality and independence … functioning as ideology' may conversely increase the conflict-enhancing potential of accounting in society. David (2001, p.217-18) observed in a case study contrasting Microsoft and General Electric that 'annual reports contain a dual purpose – to deliver information about the company's yearly progress and to convey the company's belief and attitudes', concluding that 'annual reports can both create and sustain cultural myths'.

However, the truth, objectivity and veracity of an organisation is deeper than the sum of its financial disclosures, with Courtis (2002, p.446) arguing 'that accountants need to become as sensitive to the presentation of information as they are to the preparation of its content'. These issues are exacerbated by the conflicted impartiality of report preparers and on-going controversies regarding misleading information that 'underscore continuing concern for the reliability of annual report data' (Ingram & Frazier 1983, p.59).

Observations regarding the relative importance and usefulness of annual reports provide insights into the determinants behind organisational managements' reporting priorities. Ingram and Frazier (1983) observed that external users are dependent on organisational management to signal firm performance accurately, however incentives to divert resources and conceal this from external parties abound. Regulatory controls minimise the impact of these agency problems, however discretionary disclosures (such as the narrative, visual discourse and qualitative constructs) enable management the opportunity to modify the message provided by the financial statements (which are more heavily regulated).

Ingram and Frazier (1983, p.50-51) concluded the following factors influence annual reporting practices:

1. The political environment (potential constraints due to the social visibility and economic importance of the firm);
2. The agency relationship (differences between management and owner objectives);
3. The regulatory environment (constraints imposed by legal control); and
4. Contractual arrangements (potential constraints imposed by various stakeholders).

2.2.3 Third sector reporting

Third sector organisations have a history of reporting in Australia that can be traced back to at least the beginning of the twentieth century – the subject of this study, Australian Red Cross, having provided annual reports since its inception in 1914 (Langton & West 2016). Whilst these organisations frequently follow some of the best accountability and governance practices of their for-profit private sector counterparts (Brown 2002), the relevance of annual reporting practices for a sector that often has as its goal the maximisation of resource expenditure on a closely held goal, mission or belief, belies traditional explanations that for the most part have subsumed practices from the private and to some extent, public sectors (Eisenberg 1997).

In the first substantial empirical study into the reporting practices of NFP organisations in Australia, Flack (2007) found that about 60% of the 646 registered charities investigated published an annual report. The study concluded that size (larger) and organisational structure (those with members) were important predictors of whether an organisation published reports (also see Lohman 1989; Tower 1998).

In one of the earliest investigations into the annual reporting behaviours of third sector organisations, Lohman (1989) undertook an exploratory, comparative study of 37 American and 40 Korean NFP social agencies. The main findings were that 97% of the Korean annual reports contained full financial statements compared to 78% in the USA; with the American sample using almost five times more charts and images. Flack and Ryan (2003) also found in an exploratory study into NFP organisations in Australia that the most common type of information was governance-related (incorporating financial statements) and organisational accomplishments. In contrast, an earlier study of 30 NFP environmental organisations in the USA by Gordon, Khumawala and Kraut (2001) found that preparers of annual reports placed greater emphasis on incorporating narrative descriptions of services, accomplishments, lists of board members and lists of major donors.

Wicham, Lehman and French (2015, p.318) investigated the annual reports of Australia's six NFP state museums, concluding that the 'communication of marketing strategies has emerged to play a central role in the leading NFP organisations. Earlier, Christensen and Mohr (2003) compared the space allocated to various types of disclosures in the annual reports of 170 NFP museums in the USA with 50 for-profit corporations and found the quantity and types of NFP disclosures were highly variable. The most common disclosures were acknowledgements of donors and contributors, and lists of board members, leading to the conclusion that the NFP annual report appeared to be 'more of a public relations document designed to recognise and

encourage contributions than a report that addresses the entity's annual financial activities and condition' (p.154). That notwithstanding, Cordery (2011) found that the need for good-quality narrative commentary on financial statements is well recognised (also see Cordery & Baskerville 2007; IIRC 2011; McConville & Cordery 2018).

The regulation of the third sector has been contested and fragmented (Saj 2015). Regulatory reform began in 1995 with a report by the Industry Commission, *Charitable Organisations in Australia*, followed by the *Charities Definition Inquiry* lead by the Australian Treasury in 2001. These failed to make any serious reform inroads until 2008 when the Standing Committee on Economics Senate Inquiry into the *Disclosure regimes for charities and not-for-profit organisations,* followed shortly thereafter by the Productivity Commission report, *Contribution of the Not-for-Profit Sector* in 2010 fast-tracked almost two decades of Federal Government inquiries and delay. This resulted in the creation of the Australian Charities and Not-for-profits Commission (ACNC) in 2012 as the national regulatory body for the third sector alongside the incorporation of the *Charities Act 2013*.

Prior to this, regulation of the sector was widely criticised as ineffective (Woodward & Marshall 2004), inefficient (Industry Commission 1995), and 'overly complex' (Productivity Commission 2010, p.115). Throughout this period regulation was enacted across multiple jurisdictions at the Federal, State and even local level, oversight for the most part dependant on the legal status of the entity. The commonest legal structure is the unincorporated association governed by common law principles. The most common corporate status is Company Limited by Guarantee or Incorporated Association under the relevant state or territory acts. Myriad other structures under which NFP organisations can be formed, add another layer of complexity to the regulatory regime (Productivity Commission 2010, p.61-77).

Whilst the more recent regulatory reforms have streamlined many aspects of reporting in the third sector, mandated reporting is still not required and precise information regarding definitions, users and objectives within this sector is still in dispute (see McGregor-Lowndes 2016). To place these concerns in perspective, since the creation of these regulatory agencies and legislative frameworks, several studies have been undertaken reviewing their functioning in the still unsettled regulatory environment (Cordery et al. 2018).[11]

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[11] Regulation across the third sector has been in disarray, with the Commonwealth Government attempting to disband the ACNC with the introduction of the ACNC (Repeal) Bill (2014) shortly after the regulator's introduction in 2012, before reversing that position in March 2016. More recently the third sector called on the Commonwealth Government to overhaul current accounting regulations. On 30 May 2017, Anglicare Australia, together with the ACNC and the Australian Accounting Standards Board launched an issues paper on NFP reporting and accountability (see Cordery et al. 2018; McGregor-Lowndes 2016)

In a study investigating charity regulatory systems across five jurisdictions, Irvine and Ryan (2013) found that International Financial Reporting Standards (IFRS) have the propensity to disrupt extant national regulatory frameworks, highlighting that jurisdictions with NFP or charity-specific accounting standards will need to ensure they are re-configured as IFRSs are adopted. Irvine and Ryan (2013, p.24) concluded that, 'the IASB, as the promulgator of IFRSs, has extended its influence globally, and, with its for-profit focus, provides challenges in the charity accounting regulatory arena in national jurisdictions'. Artiach et al. (2016) found that regulation is essentially a context-bound political process in which a new regulator needs to establish legitimacy to ensure its survival, suggesting the ACNC was able over a relatively short time to establish legitimacy, despite political threats to its formal regulatory authority. Cordery, Sim and Zijl (2017, p.133) proposed regulation that was differentiated according to the charities' main resource providers to reduce costs and focus regulatory effort in order to increase public trust and confidence through efficient accountability and transparency.

From these observations, it is conceivable that there will be on-going regulatory and legislative developments that continue to impact annual reporting in the third sector, ensuring this already contested aspect of organisational functioning remains unsettled.

It is generally understood that preparers of third sector annual reports consider donors and other providers of funds to be the primary stakeholder group to whom the annual report is targeted (Connolly & Hyndman 2004; Hyndman 1991; Hyndman & McConville 2018). However, Flack (2007, p.73-75) found that managers and directors gave more salience to internal stakeholders (board members, members, managers, paid administration staff and some volunteers) than they did to certain external stakeholders (such as government regulators), rating donors fifth on the list of important stakeholders.

In a theoretical study in the UK McConville (2017, p.214) noted that reporting on organisational *impact* is promoted as potentially improving accountability, legitimacy and effectiveness, helping to secure a range of stakeholders, concluding that, 'not evaluating and reporting on it would seem to invite mission drift'. Impact seen as 'the ultimate expression of performance of a charity' (Charity Commission and Office of the Scottish Charity Regulator 2014, para 1.43), Hyndman and McConville (2018) observed that certain elements of the third sector appear determined to eschew the reliance and dominance on traditional forms of private sector reporting, elevating alternative forms of accountability to stakeholders.

Atienza and Marino (2002) in an investigation into 18,000 private foundations in the USA found that larger (measured in assets) and older (years since establishment) foundations were more likely to publish annual reports.

In a study investigating the annual reports of 126 Aboriginal-based programs in WA, Tower (1998) found that organisational size and the preferences of important donors may have an impact on whether NFP's publish annual reports and the extent of voluntary disclosures.

In a study of 249 British and 83 Irish charities Connolly and Hyndman (2004) found that there was a statistical correlation between the extent to which British charities complied with recommended (financial and nonfinancial) disclosures and the size of the charities (measured by total annual income). In contrast, Flack (2007, p.75) concluded:

> Annual reporting is partly a response to the demand for information from the political powerful membership of these organisations, partly a means of providing accountability information to stakeholders and partly a display of accountability or managerial competence intended to impress resource providers and conferrers of legitimacy.

Hyndman (1990) found that while audited financial statements dominated reports, contributors (donors, funders, etc.) were most interested in narrative descriptions of charity goals and information regarding the area of need. These findings were supported in a follow-up study by Hyndman (1991) that established both report preparers and contributors ranked statements of goals, measures of output and administration costs as the most important disclosures for UK charities. In contrast, contributors found financial statements to be the least important, whereas preparers ranked them more highly. Connolly and Hyndman (2013, p.961) also 'question[ed] the relevance to donors of charity annual reports, even though these are identified as being addressed to such stakeholders' (also see Hyndman & Mcconville 2018)

In a study that evaluated the impact of a third sector organisation's characteristics on the disclosure of voluntary information, Carvalho, Rodrigues and Branco (2017) found that larger foundations were more likely to be audited, which increased the extent of voluntary disclosure. Contrary to expectations, board structure had no impact. These findings supported an earlier study that had looked at the motivations behind voluntary human capital disclosure concluding they, 'were intended to convince the three major constituents – capital, social and political, so that firms could operate in ways that facilitated capital accumulation' (Abeysekera 2008, p.25; also see, Behn, Devries & Lin 2010).

In a similar manner, two Australian studies that investigated the determinants of voluntary audit in third sector entities found that demand for voluntary audit was statistically associated with organisational size and the extent of reliance on grants as a source of revenue (Gay 2000). Carvalho, Rodrigues and Branco (2017, p.2304) concluded that 'information disclosure is a way of showing that the social bodies act according to the stakeholders' expectations'.

From these studies it can be seen that voluntary disclosures assume a vital role in accountability and transparency, being a fundamental condition for maintaining public trust in the third sector (Lee 2004; Gray, Bebbington & Collison 2006) by reinforcing its legitimacy (Lee 2004). Conway, O'Keefe and Hrasky (2015) noted that competition for resources combined with the need to meet society's expectations makes legitimacy highly relevant for NGOs (also see Goddard & Assad 2006). Suchman (1995, p.594) suggested that legitimacy is relationship based, concluding that an NGO's reputation is vital to maintaining legitimacy and strongly influences the amount of support received from the public.

Bennet & Gabriel (2003) in a study questioning 161 members of the public about their perceptions of UK charities and what influenced donor behaviour, concluded that charities need to project a caring and compassionate image and present as non-political, dynamic and effective, devoting their resources to beneficiaries rather than spending on administration. Despite these observations, Connolly and Hyndman (2013, p.965) found, 'a continuing debate as to how charities should communicate with donors and what should be included in such communications is essential to connect more with donors and to increase public confidence in charities'.

Although investigating the annual reporting practices of third sector entities is still in its infancy, especially within the Australian context, the literature suggested:

- the most common information disclosures were financial statements;

- while financial information (statements) dominated contents, contributors (donors, members, funders, etc.) were most interested in narrative descriptions of goals/general area of need;

- organisational management used annual reports as a management, marketing, public relations and communications device;

- organisational size and the existence of donors/members impacted the propensity to produce reports;

- organisational size impacted the extent of voluntary disclosures;

- organisational size (income) impacted compliance with recommended financial and non-financial disclosure requirements.

However, despite these observations, the content, priorities, importance and determinants of third sector reports for discharging accountability is still in much dispute, the impact of these observations amplified for humanitarian INGDOs.

2.2.4 *Studies concerning the content of INGDO (humanitarian) annual reports*

This section reviews previous studies investigating the annual reporting practices of humanitarian INGDOs within Australia, providing a summary of findings that leads into a discussion of the key research issues and questions in section 2.3.

In one of the first[12] studies to investigate the annual reporting behaviours of Australian INGDOs, Ryan and Irvine (2012) analysed the expenditure patterns of 97 Australian aid and international development organisations[13] and examined the extent to which they disclosed information about their expenditure in order to discharge accountability. The study found:

- a high commitment to spending on programs, with relatively low expenditure on administration and fundraising;

- additional explanatory disclosures about expenditure were very limited, even when expenditure patterns could be interpreted as unusual;

- preparers of narrative sections of annual reports focused on presenting a good story in a publicity mode rather than an objective, transparent account in accountability mode.

Ryan and Irvine (2012, p.364) concluded that by highlighting what it costs to ensure longer-term operational capability in the reports' qualitative disclosures (narrative), NFP organisations would contribute to the discharge of a broader form of financial accountability, advocating that, 'expenditure … should be considered in light of the organisations' mission-related activities and achievements, and their individual characteristics'.

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[12] Ryan & Irvine (2012, p.364) noted that this study was the first to provide empirical insights into the previously unexplored area of Australian NFP expenditure performance and disclosure.
[13] The sample was selected from a population of over 130 Australian Council for International Development (ACFID) members, indicating some were humanitarian INGDOs, although the organisations were not explicitly identified.

In a second study Conway, O'Keefe and Hrasky (2015) investigated Australian overseas aid agencies' responses to criticisms of the relief effort following the Indian Ocean Tsunami in 2004. The study aimed to determine whether annual report disclosures were reflective of impression management; the 19 agencies considered for the research sample taken from the Australian government website, 'Tsunami Assistance'.[14] It was found that the agencies responded to legitimacy issues through measures that are more reflective of impression management than the discharge of functional accountability.

Specifically, it was observed that:

- The CEO letter included a higher level of impression management, with only one agency mentioning the media criticism in relation to the tsunami effort;

- There were significant increases in the length of the annual report and that of the CEO letter;

- The reports exhibited an increased use of organisational promotion tactics after the criticisms;

- Agency size appeared to influence disclosure practices.

Conway, O'Keefe and Hrasky (2015, p.1091) concluded that this may reflect the need to 'trade-off short term accountability with the reputation management necessary to secure the long-term mission of the organisation'.

Khanna and Irvine's (2018) investigation into the annual reports of ten Australian INGDOs[15] following the Global Financial Crisis (GFC) established that most organisations selectively presented information in order to create a favourable impression and engaged in the use of impression management techniques that reduced the transparency of GFC-related narratives which had a negative impact on trust-building with stakeholders.

The study reported that:

- there is a need to improve the quality of communication between NFP organisations, especially during times of crisis;

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[14] Australian Red Cross was excluded from the study, suggesting the exclusiveness of the present study remains (Conway, O'Keefe & Hrasky 2015, p.1096).
[15] All of which were members and/or signatories of ACFID, two generically identified as humanitarian organsations in the Appendix (Khanna & Irvine 2018, p.125).

- reserves policies need to be communicated to minimise the tension between reserves accumulation and the perception that they are built at the expense of mission-related expenditure;

- NFPs need to educate stakeholders on the issues they face in reaching their mission;

- transparency in communication is vital for building trust.

Whether the result of a conscious effort or unintentional bias Khanna and Irvine (2018, p.120), concluded that 'narrative disclosures may need to be more closely monitored by boards as part of an overall communication approach'.

2.2.5 Summary

Although the literature on annual reporting within the INGDO sector is sparse, several themes were discernible.

The first relates to the reluctance of entities to provide additional qualitative disclosures regarding expenditure in the annual reports, even when expenditure patterns were perceived to be unusual. Preparers of reports appeared to focus on presenting a positive public relations communications strategy, as opposed to discharging objective, transparent accountability. The second relates to the qualitative discretionary content (narrative) of the annual reports. There was a propensity for INGDO management to adopt impression management strategies and techniques in order to suppress or conceal adverse findings (events) and/or assertively promote favourable outcomes. This was particularly evident following or during adverse environmental events.

2.3 SUMMARY AND CONCLUSIONS

This section identifies a number of research issues (gaps) in the literature on the annual reporting practices of humanitarian INGDOs being particularly scarce.

2.3.1 Research issues and contributions

Calls for increased case studies of organisational accounting practice in the private and public sectors are longstanding and frequent (see, for example, Burchell et al. 1980; Broadbent & Guthrie 2008; Carnegie 2014a; Hopwood 1977, 1983; Parker 1999). However, incursions into

third sector organisations, the focus of this study, are particularly rare (see Langton & West 2016, p.186).

Similarly, there have been few studies on INGDO accountability within the Australian context, with most of them until quite recently (see Conway, O'Keefe & Hrasky 2015; Khanna & Irvine 2018; Ryan & Irvine 2012) coming from practitioners (see, for example, Brecher & Costello 1998; Kelly, Rosalind & Roche 2008; Roche, 2009). This signals the importance and relevance of the present study that is firmly entrenched within the accounting history literature and explores the *yet-to-be-examined* case of humanitarian INGDO accountability within the Australian international development and humanitarian aid sector. Studies of this type will add depth and contribute 'to extending an understanding of the reach of accounting in historical contexts' (Carnegie 2014a, p.1245).

The review of literature also highlighted that previous studies explicitly investigating the annual reports of humanitarian INGDOs entities appear to be absent from the accounting history literature and in particular cover a much shorter period of time than is encapsulated in this study.

While the review ostensibly acknowledged the annual report as a crucial element in the effective discharge of accountability (see, for example, Bryer 1993a; Davis 2017) (as nebulous as this is), the literature has provided few accounts regarding the evolution of annual reports over extended periods of time. A series as extensive as that found in this study is especially rare (see Davis & Bisman 2015; Guthrie & Parker 1989; Moreno & Camara 2014).

Accordingly, this will provide some invaluable insights into the nature and development of these organisations and the manner in which they seek to discharge accountability to various stakeholders. This will add to the existent literature and provide a holistic lens through which to view the development of accounting practice throughout history (Carnegie 2014a; Carnegie & Napier 1996, 2002, 2012; West 1996).

The final issue flowing from the literature is the need to add insights and clarification with regard to the inadequacies and uncertainty of extant explanations that for the most part attribute changes in organisational reporting practices to demands for enhanced accountability (see, for example, Artiach et al. 2016; Guthrie & Parker 1990; Hyndman & McConville 2018; Tinker 1980).

This is anticipated to provide insights into the contested notion that annual reporting practices developed and controlled by organisational management within the INGDO sector can necessarily be justified as enhancements to accountability regimes.

These contributions are expected to provide further insights into an accountability framework by which INGDOs may discharge their accountability more effectively via the organisation's annual reporting practices, as specifically requested by Hyndman and McConville (2018, p.10-11; also see, Conway, O'Keefe & Hrasky 2015; Everett & Friesen 2010; Gray, Bebbington & Collison 2006; Hall & O'Dwyer 2017).

2.3.2   Research questions

The first research question was motivated by the absence of studies examining the entire content of third sector entities' annual reports over a substantial period. The existing literature is largely limited to studies that examine short time frames, with incursions into INGDOs, the subject of this study, particularly rare (see Langton & West 2016, p.186). The literature thus only provides a limited understanding of how third sector annual reporting practices have changed throughout the twentieth century. In order to address this lack of understanding of how INGDO annual reporting has changed, the first research question is:

> How have the form and content of the annual reports of Australian Red Cross evolved over the period 1914-2014?

The second research question was motivated by the desire to add to the depth of understanding regarding the adoption of accountability regimes and protocols within the third sector as disclosed in an organisation's annual reporting practices, an aspect that has received minimal attention within the accounting history literature, particularly in regard to humanitarian INGDOs, the focus of this study (see Langton & West 2016; Khanna & Irvine 2018).

To address this lack of understanding and provide some deeper insights and contributions into this *under explored* area (Carnegie 2014a, p.1245), the second research question is:

> What accountability regimes and protocols are evident from the annual reports?

The adoption of the final research question was motivated by concerns over the notion that annual reporting practices within the INGDO sector can necessarily be justified by enhancements to accountability. This is further complicated by capitalism's historic focus on

discharging accountability to those who provide resources – an emphasis that has been carried over from the private sector, bringing into dispute assertions that this will mitigate accountability requirements for the many stakeholders (users) that are reliant on these entities (Connolly & Hyndman 2013, p.949). Furthermore, various authors have found that the users and preparers have held reservations about the relevance of annual reports as a means of discharging an organisation's accountability responsibilities, their subsequent quality and usefulness within the third sector particularly in dispute (see, for example, Baker 2014; Cordery & Baskerville 2011; Gray, Bebbington & Collison 2006; Hyndman & McConville; 2018; Langton & West 2016), thus, contradicting explanations that the stated aim of reporting practices is the discharge and enhancement of accountability (Irvine & Ryan 2013).

In order to address this issue, the final research questions is:

> What historical determinants and sources of pressure have impacted on the adoption of these accountability regimes and protocols and shaped the way in which Australian Red Cross reports to its donor community and other stakeholders?

The next chapter looks at the contextual background for this study, providing an overview of the humanitarian aid sector in Australia and also that of the case entity, Australian Red Cross.

CONTEXT – AUSTRALIAN RED CROSS
AND HUMANITARIAN AID IN AUSTRALIA

The poor you will have always …
(Mathew 26:11)

In the previous chapter a literature review was undertaken. This covered the evolution of humanitarian accountability and then investigated annual reporting practices in the third sector. The review identified significant concerns and gaps in the literature which called for questioning the basis used to determine the accountability of these entities, culminating in the presentation of the three research questions.

This chapter presents the context for this study and is divided into two main sections. The first provides an overview of the international development and humanitarian aid sector within Australia, the role of international nongovernmental organisations within this sector and then presents seven temporal phases grounded in the wider social, political and economic context by which to analyse the case entity's annual reporting practices.

The second section provides an overview of the Australian Red Cross, outlining the organisation's functioning within the Australian and global context. This initially takes into consideration the environmental context within Australia according the seven temporal phases identified and then considers the overarching institutional framework of the parent entity under which Australian Red Cross functions – the International Red Cross Red Crescent (IRCRC) Movement[1].

3.1   CASE CONTEXT

This section provides an overview of the international development and humanitarian aid sector within Australia, enabling the history and development of Australian Red Cross to be placed in its proper context.

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[1] Also commonly referred to as the International Movement.

3.1.1 *International development and humanitarian aid in Australia*

Australia has a compelling history of international development inherited from the long-standing missionary tradition of the nations from which it was founded, with Australian international nongovernmental development and humanitarian aid organisations (INGDHOs)[2] working in most developing countries around the world (Boli & Thomas 1999, p.14).[3] The creation of a government aid program in 1946 was preceded by the significant endeavors of a large number of non-governmental and missionary organisations. As a result, the Australian government directs a significant proportion of its aid budget through Australian INGDHOs (ACFID 2015, p.2, 19).

Despite the more recent emphasis on governmental responsibility and policy initiatives, the assurgency of international development and humanitarian aid as mainstream priorities by *First World* governments was the result of much endeavour by nongovernmental humanitarian and Christian movements of the nineteenth and twentieth centuries.[4] The legitimisation of the activist state (Noel & Therien 1995) and the growth of internationalism (Lumsdaine 1993), both of which owe much to these organisations, have refined development assistance into what it is today - dependent on allegiance - a politically motivated, socially founded hybrid entrenched within altruistic philosophical endeavour.

The early twentieth century in Australia was a time of significant political, economic and social transition. In 1901 the first Federal Government was formed by the Protectionist Party and in 1910 the first national currency, the Australian pound, was introduced, although it was pegged to the English pound sterling. Despite the global nature of WWI, governmental forays into international development as a feasible policy initiative remained on the distant horizon (Gourevitch 2010). In stark contrast the monetary policy initiatives of Britain, to which Australia was still closely tied, alongside domestic cutbacks in borrowing, government and private expenditure, culminated in the worst recession in Australia's history, peaking in 1931-32.

The onset of WWII had a profound impact on the Australian economy. Prior to 1939, the Federal Government had assumed a marginal role, with international trade dictated by the

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[2] Sometimes designated 'development INGO', 'aid and international development NGO' or 'humanitarian INGDO', this study uses the term 'INGDHO' to emphasise the dual focus of nongovernmental organisations in this sector on *international development* and *humanitarian aid* and also highlight the specific humanitarian focus of this study (see ACFID 2015, p.1, 18; Boli & Thomas 1999, p.14; Langton & West 2016, p.186; also see section 3.1.2 for a more detailed discussion of this term).

[3] Australia's aid program focuses on the Indo Pacific region; however development assistance is provided to most developing nations throughout the world primarily through the work of INGDHOs.

[4] The three types of organisations founded during this period – missionary organisations, specialised humanitarian organisations, and professional, labour and political solidarity groups – all shared more general religious or moral aims. In fact, over two-thirds of INGDHOs with founding dates before 1900 and surviving to the early 1990s explicitly mention a religion in their title (Chabbott 1999).

colony's still-dependent relationship with the British Empire. This all changed in 1942 with the Japanese attack on Australia, resulting in the Australian Government adopting an 'All-in' war policy which revolutionised the economic structure and management of the nation (Dyster & Meredith 1991). Higher taxation alongside planned fiscal and economic management meant that by the end of 1945, the Australian Government had largely funded the war effort from domestic sources and was able to extend assistance to Britain.

Immediately following WWII, the Western alliance, having drawn experience from the failure of the League of Nations, created the United Nations (UN), with a structure intended to address the weaknesses of the previous body, which many held responsible for the outbreak of war so soon after the previous global conflict[5]. Official Development Assistance (ODA) was seen as part of the strategic focus for securing peace, and also served as a political weapon for securing international alliances, which provided compelling reasons to maintain and increase multi-lateral government support in less developed countries. Throughout this period (1946-1965) the mass immigration policy that began in 1946 continued alongside the signing of a range of new trade agreements with nations outside the British Empire, including West Germany (1955), Japan (1957) and the USSR (1965).

It was within this context of the late 1940s and the 1950s that the Australian Government's international development and humanitarian aid program is founded, with the first ODA strategies directed towards Papua New Guinea in 1946, although ostensibly focused on political allegiances designed to halt the advance of communism. Following in the footsteps of various agencies[6] created under the auspice of the UN designed to ensure geo-political and economic stability, these strategic initiatives would often pull the various government agencies away from stated humanitarian and development goals (Kilby 2015; also see Gray, Bebbington & Collison 2006).

From a political perspective, the Australian Government's involvement with humanitarian aid throughout the 1960s and 1970s continued to remain close to its UN origins with minimal funds channelled through INGDHOs. It was against this backdrop in 1974 that the Whitlam Labor government established an autonomous aid agency, the Australian Development Assistance Agency (ADAA), bringing together a number of departments towards a common goal – although due to inherent divergences in strategic priorities, essentially humanitarian

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[5] Importantly, unlike the League of Nations, the UN had the active participation of both the then world super powers, the United States of America (USA) and the Union of Soviet Socialist Republics (USSR).
[6] Following the multi-lateral framework of the UN, the development of organisations such as the General Agreement on Tariffs and Trade (now the World Trade Organization), the World Bank and the World Health Organization were essential in maintaining peace throughout the Cold War era.

development versus foreign affairs, diplomacy and trade – there was seldom unity (Kilby 2015). In 1976 ADAA became the Australian Development Assistance Bureau (ADAB) and was made part of the Department of Foreign Affairs and Trade (DFAT) portfolio. In 1987 the name changed to the Australian International Development Assistance Bureau (AIDAB), and in 1995 to Australian Agency for International Development (AusAID). In 2010 AusAID was given executive agency status operating within DFAT, although this was rescinded on September 18, 2013, in effect reversing the autonomy and previous gains of Australia's aid agency. DFAT's primary mission of protecting Australia's interests in some regards conflicting with poverty alleviation and Sustainable Development Goal initiatives (Mulligan 2013).

In post GFC-era Australia, regulation across the third sector has been in disarray. In 2013, the Federal Government's decided to disband the Australian Charities and Not-for-profits Commission (ACNC) after having just recently instigated this regulator the previous year, before the ACNC (Repeal) Bill (2014) itself was disbanded in 2017. The overarching landscape of humanitarian aid and development initiatives having changed significantly throughout the last century and again at a turning point as DFAT refocuses nationalistically, defining Australia's aid program in terms of promoting '*Australia's national interests* through contributing to economic growth and poverty reduction' (DFAT 2018, emphasis added).

3.1.2   *International nongovernmental organisations*

Nongovernmental organisations (NGOs) aim to represent the interests of the poor, negating capitalist, commercial or government interests and are a legally constituted organisation created by private persons for the advancement of a not-for-profit (NFP) cause (Boli & Thomas 1999). Where they are supported or funded by government (which is often the case), no government representation or participation is allowed.

World polity and the structure of modern society has undergone a significant, if not at times silent transformation, as governments around the world seek to divest themselves of responsibility for civil society, electing to pass the mandate on to NGOs (Gray, Bebbington & Collison 2006). Many observers have attributed this mounting importance to the so-called New Policy Agenda[7] adopted by governments, which has fostered a perception that NGOs are the optimal vehicle for sustainable international development initiatives and the creation of civil society (Boli & Thomas 1999).

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[7] The New Policy Agenda refers to the dual emphasis by governments on the promotion of free market principles on the one hand, and liberal democracy on the other, as the tools best suited for 'efficiently' creating civil society. This doctrine prescribes that governments are ill-equipped to intervene directly to bring about positive social change, but rather should enable non-governmental groups to do so (Boli & Thomas 1999, p.45-48).

International nongovernmental organisations (INGOs) have a history dating back to at least the mid-eighteenth century, with local NGOs (in some form or another) part of society's landscape, since there has been a recognised need to act on behalf of the poor. This modern and often over-politicised phrase depicts phenomena as old as society itself and yet has its current inception located in the establishment of the UN. Provisions in Article 71 of Chapter 10 of the UN Charter provides for a consultative role for organisations which are neither governments nor member states – hence the term NGO. The definition of international NGO was first given in resolution 288 (X) of the Economic and Social Council (ECOSOC) of the UN on 27 February 1950 where it is defined as 'any international organisation that is not founded by an international treaty' (UIA 2018).

Although the oldest extant NGO with an international focus on development and humanitarian aid (INGDHO), the Moravian Mission in Switzerland, was founded in 1734, it is since the end of WWII that the political, social and economic significance of INGDHOs has come to prominence, as they grew in size and number (Boli & Thomas 1999, p.228). More than 80 per cent of all INGDHOs with an international membership and organisational structure focused solely on humanitarian aid and international development were founded during this era, with well over 2000 nongovernmental entities now occupying this important institutional realm[8] (OECD-DC 1995).

In 2014[9], (the final year of this study), total funds raised by INGDHOs within the Australian humanitarian aid and international development sector was just under $1.8 billion, consisting of $1.060 billion (60%) from the Australian community, $322 million (18%) in DFAT grants, $101 million (6%) from other Australian institutions, $93 million (5%) of overseas grants[10] and $184 million (11%) from other sources (ACFID 2015, p.19).

3.1.3   Institutional setting

The humanitarian aid and international development sector in Australia is represented by an umbrella body, the Australian Council for International Development (ACFID).[11] ACFID is an independent national association of Australian NGOs working in the field of international

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[8] In contrast, more than 35,000 private NFP organisations with an international focus of some kind have debuted on the world stage. However, this number is somewhat misleading due to the inherent anomalies in defining NGOs and would be much lower employing a more prescriptive framework. That withstanding, according to the Union of International Associations (UIA) in its Yearbook of International Organisations there have been just over 6,000 INGOs classified as genuinely international bodies. The UIA traces its origins to the Central Office of International Associations, founded in Brussels in 1907. It was active in founding the League of Nations and the International Institute of Intellectual Cooperation (the predecessor of UNESCO), and it founded the first international university in the 1920s (Boli & Thomas 1999, p.20).
[9] Figures obtained relate to the 2013-2014 financial year or amended reporting period.
[10] Grants sourced from non-Australian institutions, include international affiliates, multi-lateral institutions and other non-Australian organisations.
[11] Formerly established as the Australian Council for Overseas Assistance (ACFOA).

development and humanitarian aid, provides a forum for consultation and cooperation between its INGDHO members and aims to help them speak with a single voice on development issues.

The institutionalisation of peak organisations representing humanitarian and development NGOs was a post-WWII phenomenon in order to facilitate the extensive co-ordination required between government and voluntary agencies (Lissner 1977). In Australia, the formation of ACFID in 1965 lagged somewhat behind its international counterparts, with the American Council for Voluntary Agencies for Foreign Service established in 1943 followed by Swiss Aid in 1947. This is put down to a number of factors, however most notable is the substantial cooperation enjoyed between NGOs and the Australian government throughout this period (Kilby 2015). ACFID has continued to hold a relatively influential position within the political environment, in part due to the founder, Sir John Crawford's significant involvement, formerly holding senior positions within the Australian Government and the then Department of External Relations.[12]

ACFID is not a funding agency and is not involved in overseas projects. The express purpose to facilitate the contribution of member agencies through just, equitable and sustainable international development initiatives. An integral aspect of ACFID's existence centres on an enhanced accountability regime for over 130 members, working in 90 developing countries through the ACFID Code of Conduct. Code signatories have multiple accountabilities - to the people of developing countries to ensure their needs and interests are given priority; to the Australian public who provide financial support; and to a range of donor governments and organisations. INGDHOs wishing to attain Australian Aid accreditation (and government funding) are required to become a signatory to, and demonstrate compliance with, the ACFID Code of Conduct[13] (ACFID 2015).

3.1.4 *Temporal phases grounded in the wider social, political and economic context*

Many studies have attested to the impact of the wider environmental context on the content of annual reports, whereby private interests may be legitimised in favour of the extant social, economic and political environment (see, for example, Buhr 1998; Cooper & Sherer 1984; Guthrie & Parker 1989; Potter 2005; Tinker & Neimark 1987). Studies undertaken over extended periods have utilised different approaches by which to segment the period under consideration. Moreno and Camara (2014) examined the evolution of information content of a Spanish brewery over the period 1928-1993, analysing the national, regional and sectoral

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[12] The Department of External Relations prepared key discussion papers for Crawford regarding the establishment of ACFOA (Kilby 2015).
[13] The ACFID Code of Conduct, developed in 1997, requires member organisations to publish annual reports.

environment over a sixty-six-year period. They discerned five distinct institutional stages, following the approach used by Meyer (1986). Tinker and Neimark (1987) undertook a periodisation analysis in their investigation of the role of annual reports in gender and class contradictions at General Motors between 1917 and 1976. They separated the end of one era from the beginning of the next based on the occurrence of a new crisis, threat or impediment to social order, following the work of Hoogvelt and Tinker (1978).

This study utilises a combination of the above approaches, adopting a periodisation analysis (Tinker & Neimark 1987) separating the eras based on the occurrence of a new impediment (Hoogvelt & Tinker 1978) to the extant social, political and economic environment within which the subject institution functions (Moreno & Camara 2014).

The environment within which Australian Red Cross functions has experienced significant transitions, from states of extreme international conflict to times of relative international harmony and peace. Analysing the significant environmental changes experienced makes it possible to identify different contexts or stages, an aspect of particular importance in a study of this duration. This resulted in the identification of seven distinct phases (as summarised in Table 1) by which to analyse whether changes in the wider environmental context induced modifications in the content of Australian Red Cross's annual reports (Meyer 1986; Moreno & Camara 2014; Tinker & Neimark 1987).

Given the significance of WWI in the formation and existence of Australian Red Cross it is appropriate to mark the end of the first phase (1914-1920) with the immediate aftermath of the war.

The Inter-war period (1921-1939) provides the next significant phase, as Australian Red Cross attempted to establish itself as a legitimate peace-time organisation. While questions lingered about its purpose in times devoid of war, the economic depression provided plenty to focus on within the Australian context.

WWII saw Australian Red Cross come of age, solidifying itself as a national institution with ongoing political support at all levels of government alongside high regard from the Australian public (Oppenheimer 2014). Thus, WWII (1940-1945) frames the third phase amidst the supportive social, political and economic environment.

Table 1 Phases used for the study

Phase	Period	Political and economic environment	Matters pertaining to ARC
WWI	1914-1920	• WWI • Significant period of inflation	• Australia Branch of the BRCS founded (1914) • ICRC awarded Nobel Peace Prize (1917)
Inter-war period	1921-1939	• Economic recessions	• Lady Helen Munro Ferguson appointed Australia's representative to League of Red Cross Societies • Australian Red Cross recognised as a national society (1927)
WWII	1940-1945	• WWII • Tax Act (1942) • 'All-in' economic war policy	• ARC incorporated by Royal Charter (1941) • POWs ARC's main priority after Singapore falls (1942) • ARC membership reaches 450,000 (1944) • ICRC awarded 2nd Nobel Peace Prize (1944)
Post-war reconstruction and regeneration	1946-1964	• Political stability • Significant economic growth • RBA established (1946) • Formation of government aid program (1946) • Korean war (1950-1953) • New international trade agreements (1955-65)	• Geneva Conventions (1949) • ARC serves in occupied Japan and Korea (1950) • Worst flood on record devastate NSW (1955) • ICRC and League of Red Cross Societies jointly awarded Nobel Peace Prize (1963)
Global focus - Domestic challenges	1965-1984	• Political instability • Formation of ACFOA (1965) • INGDHO prominence – Biafran crisis (1968) • Aid follows UN political model • Vietnam war (1962-1975) • Government aid agency ADAA formed (1974) • Cold war tensions escalate	• ARC deployed to Vietnam (1966) • Cyclone Tracy (1974) • Ash Wednesday bushfires (1983) • League of Red Cross Societies renamed League of Red Cross & Red Crescent Societies (1983)
International development	1985-1999	• International development becomes a mainstream public and political priority • Economic reforms - Australia (1980s) • NPM reforms (1980s) • Floating of Australian dollar (1983) • Live aid concerts (1985)[14]	• ARC presented with UN Peace Messenger Award (1987) • The League is redesignated International Federation of Red Cross and Red Crescent Societies (1991) • Appointment of International Humanitarian Law officers
Sector reforms	2000-2014	• Significant economic growth in Australia • Increased regulatory and accountability requirements • War on Terror (2001-2013) • Period of reforms and changes • Continued competitive environment in third sector	• Bali bombing appeal raises $15 million. • Asian tsunami Appeal raises $108.5 million (2004) • Black Saturday bushfires in state of Victoria (2009) • Queensland floods (2011) • ARC hosts the 19th IRCRC General Assembly (2013)

Source: Author's compilation.

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[14] Oz for Africa was an Australian concert held on 13 July 1985 as part of the worldwide *Live Aid* performances to raise money for famine relief in Africa. The concert featured 17 bands performing some of their best-known songs and raised $1 million which was paid to the Red Cross.

For the initial segmentation in the post-war era, 1946-1964 is identified as a period encompassing significant economic growth and political stability within Australia, commencing with the formation of the Government aid program in 1946 and ending just prior to the establishment of the ACFOA in 1965 – the national body responsible for representing INGDHOs. However, the mantra of war continued to impact world polity with the outbreak of the Vietnam War[15] in the 1960s shortly after the cessation of the Korean War in 1953. Another significant differentiation point occurred in (1965-1984) as Australia, and many other parts of the world experienced two decades of political distrust, economic instability, inflation and social change which saw the emergence of the humanitarian movement alongside INGDHO prominence on the back of the much-publicised Biafran crisis in 1968 (Gourevitch 2010, p.102). While Australian Red Cross continued to enjoy a strong public and political profile during this period, it was also presented with significant challenges as it transitioned to a greater emphasis on the International Movement's global activities while balancing the need to remain relevant locally.

The International development phase (1985-1999) was a period of growth, challenges and reforms and witnessed the arrival of New Public Management (NPM) – as a strategy for enhancing the efficiency of organisations – as Australian Red Cross came to terms with the increasingly competitive nature of the international development and humanitarian aid sector.

The final demarcation point extends from the turn of the century to the recent past (2000-2014). This period of economic growth, prosperity and success for Australia marked a time of transition, reform and change for Australian Red Cross that would enable the organisation to continue to play an important role in the third sector within the more competitive environment that emerged at the turn of the century (IFRC 2013, p.4).

3.1.5   Summary

This section provided an overview of the international development and humanitarian aid sector in Australia and the role of international nongovernmental organisations within this sector. This enabled the history and development of Australian Red Cross's annual reporting practices (as disclosed in the Descriptive Narrative from Chapters five - seven) to be placed in its proper context through the seven temporal phases grounded in the wider social, political, economic and institutional environment.

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[15] Australia's involvement in the Vietnam War began in July 1962 with a small commitment of 30 military advisors, increasing over the following decade to a peak of 7,672 personnel following the Menzies Government's April 1965 decision to upgrade its military commitment to South Vietnam's security. Participation in the war was formally declared at an end when the Governor-General issued a proclamation on 11 January 1973, the Vietnam War becoming Australia's longest military engagement, and only recently surpassed by Australia's long-term commitment of combat forces to the war in Afghanistan.

3.2   CASE ENTITY

The international development and humanitarian aid sector plays a vital role in the organisational and social functioning of citizens and entities, not only within Australia, but also in many nation states around the globe.

This sector is dominated by a number of large INGDHOs in Australia, the top ten accounting for almost two-thirds of funding.[16] Although all focus on alleviating the plight of the poor, suffering and in need, Australian Red Cross has a mandated focus on humanitarian aid[17] in times of conflict and as well as non-conflict situations (natural or man-made disaster relief, health services and social programs), in contrast to the more general focus of other institutions on development alongside humanitarian relief predominantly in non-conflict situations (ARC AR 1984, p.1; 2014, p.12-13).[18]

This section provides an overview of Australian Red Cross, outlining the organisation's functioning within the Australian context and its role within the International Movement. This provides a contextual background by which to view the subject case entity of this study, Australian Red Cross.

3.2.1   *Australian Red Cross*

Australian Red Cross was founded in 1914, nine days after the commencement of WWI, by Lady Helen Munro Ferguson as part of the IRCRC Movement – the world's largest international humanitarian organisation, which dates back to 1863. On 13 August 2014, Australian Red Cross marked its 100-year anniversary. It is an organisation that has become entrenched in the Australian political, social and institutional landscape, having experienced both highs and lows, and is currently in a transitional phase as it attempts to reclaim its once dominant role in the now highly competitive international development and humanitarian aid arena (IFRC 2013, p.4). Table 2 provides a summary of the evolution of the organisation, including its name changes and the foundational links held with the British Red Cross Society (B.R.C.S.).

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[16] In the 2013-2014 financial year there were 132 ACFID members and five non-ACFID members included to determine the size of the sector. Although ACFID acknowledges that there are many small organisations (raising below $1 million per year) that contribute to the sector (see ACFID 2015, p.19, 31).

[17] Humanitarian aid is material or logistical assistance typically provided in response to natural and man-made disasters. The primary objective being to save lives, alleviate suffering and provide short term emergency relief until long term assistance can be provided by the government and other institutions. It is generally distinguished from international development assistance which seeks to address underlying socio-economic factors (ACFID 2015, pp.28-30; Everett & Friesen 2010, pp.468-69; IFRC 2013, pp.11; OECD-DAC 2016, p.28; UN 2016, p.11).

[18] For a detailed discussion surrounding the selection of Australian Red Cross as the case entity for this study, see section 4.3.4

From the outset, political, social and cultural factors were an intrinsic part of Australian Red Cross's organisational fabric. State Divisions were formed in each of the six states under the guidance of Divisional Presidents, who were also the wives of State Governors. Politically connected and socially active, Australian Red Cross rapidly grew through an extensive network of rural and metropolitan branches, to the extent where few Australian communities were left out (Oppenheimer 2014).

Following the cessation of hostilities at the end of the WWI phase (1914-1920), Australian Red Cross continued to mobilise volunteers, playing a significant role in Australia's political and social landscape throughout the Inter-war phase (1921-1939), providing much-needed services to the community beyond the scope of its original mandate.

Table 2 Evolution of the organisation

Year	Name
1914	The British Red Cross Society, Australia Branch
1917	Australian Red Cross Society (B.R.C.S.)[19]
1927	Australian Red Cross Society (B.R.C.S.)[20]
1939	Australian Red Cross Society[21]
1941	Australian Red Cross Society (Incorporated by Royal Charter 1941)
1961	Australian Red Cross Society (Incorporated by Royal Charter 1941 and granted Supplemental Royal Charter 1961)
1992	Australian Red Cross[22]
2010	Australian Red Cross (Revised Royal Charter)

Source: Australian Red Cross annual reports (1915-2014)

Accepted by the community from the outset, due to the politically-connected leadership, galvanizing social impact of war and impressive organisational culture, by the end of the WWII phase (1940-1945), Australian Red Cross had become Australia's largest charity with nearly half a million members[23], mostly female, from a population of around seven million (ARC AR 1915, pp.5-8; 1945, p.38).

In the post-war reconstruction and regeneration phase (1946-1964), Australian Red Cross successfully refocused the organisation on social welfare, national emergencies, natural

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[19] The name of the 'Australia Branch' is amended to the 'Australian Red Cross Society (B.R.C.S)', being a Branch of the B.R.C.S.
[20] Australia is recognised as a national society in its own right by the ICRC in 1927.
[21] The Australian Government formally recognised the Australian Red Cross as a national organisation on 5 May 1939.
[22] The Australian Red Cross Society shortens its name to Australian Red Cross. However its legal name remains the Australian Red Cross Society.
[23] Membership of the Australian Red Cross is based on a financial subscription, which in the year the organisation was formed amounted to 2s, 6d; and 100 years later in 2014 was $20 for a standard individual membership (ARC AR 1915, p.21; 2014, p.36). Members are often also volunteers, although there is a formal distinction (functional and legal) between the two categories.

disasters, the blood bank and first aid programs, although the organisation was still generally viewed as a war-time institution (ARC 1964, p.2). This was despite the organisation providing most the nation's social services until well into the 1940s, at which stage the government took on more responsibility for constructing the social protection systems constituting the modern welfare state.

The Global focus – Domestic challenges phase (1965-1984) witnessed a significant jump in the number of national Red Cross and Red Crescent organisations. On the back of this, Australian Red Cross continued to enjoy a high profile domestically as it transitioned towards an international focus. However, an inability to come to terms with the changing environmental context and community needs saw the organisation's place as Australia's leading humanitarian organisation gradually come to an end (IFRC 2013, pp.4, 9, 12).

The International development phase (1985-1999) saw Australian Red Cross struggling to deal with the more competitive nature of the international development and humanitarian aid sector, having previously relied on its entrenched political standing and favourable public profile. Those responsible for organisational management were slow to react to these NPM style institutional changes in the INGDHO sector, and Australian society was also impacted by the decision of governments to contract out service delivery in the development assistance arena (IFRC 2013, p.6).

Towards the end of the century a sense of urgency developed around the need to develop ongoing income streams and rationalise the cost of administration. Early in the Sector reforms phase (2000-2014), this led to the National Society aligning under a single organisational strategy. In essence, this involved the state and territory divisions relinquishing their autonomy and independence (IFRC 2013).

The present day Australian Red Cross is a leading humanitarian organisation within Australia that works towards making vulnerable people safer and more resilient through the delivery of services and the promotion of humanitarian laws and values. With an annual turnover of more than $500 million[24] expended on humanitarian services in 2013-2014, Australian Red Cross is one of the most influential INGDHOs within Australia, with 680 branches, 19,910 members, 31,623 volunteers and 2950 staff (ARC AR 2014, p.36-37; IFRC 2013, p.11). Although impressive on many fronts, Australian Red Cross has experienced significant political, social,

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[24] Total revenue for the Australian Red Cross Society in the 2013-2014 financial year was $1.1 billion, of which $555 million was expended on the Australian Blood Service, $370 million on domestic humanitarian programs and $43 million on international aid and development programs (ARC FR 2014, p.45).

economic and institutional stresses from the environment in which it functions – the significant decline in membership[25] from almost half a million members following WWII being reflective of its changing circumstances (see appendix 1 for a chronology of some of the most important events in the history of Australian Red Cross).

Australian Red Cross's overarching mission is to be a leading humanitarian organisation in Australia, improving the lives of vulnerable people through programs delivered and promotion of humanitarian laws and values. Its vision is to improve the lives of vulnerable people in Australia and internationally by mobilising the power of humanity (ARC AR 2014, p.12).

To facilitate this, Australian Red Cross is now focused on seven priority areas:

- Strengthening national emergency preparedness, response and recovery

- Increasing international aid and development (primarily in Asia and the Pacific)

- Championing international humanitarian law

- Addressing the impact of migration

- Working with Aboriginal and Torres Strait Islander people

- Overcoming social exclusion by providing bridges back into the community

- Working with youth, families and communities in areas of locational disadvantage

- The blood service as a separate division, officially constituting an eighth priority area (IFRC 2013, p.11).

3.2.2   A global presence - the International Red Cross Red Crescent Movement

Australian Red Cross is a member of the world's largest and most influential humanitarian organisation that has over 97 million members, volunteers and staff operating in over 189 countries (ARC 2014, p.36; IFRC 2013). The three components of the International Movement are the International Committee of the Red Cross (ICRC), 189 National Red Cross Red Crescent Societies, and the International Federation of Red Cross Red Crescent Societies (IFRC).

Initially established by Henry Dunant in response to the battle of Solferino where no medical assistance was provided to thousands of dying and wounded, the ICRC commenced its journey

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[25] Decline in membership has been a significant issue with the ageing of the traditional support base and increased competition within the sector.

in 1863 as an impartial and neutral organisation whose exclusively humanitarian mission is to protect the lives and dignity of victims of war and other situations of violence and to provide them with assistance. The ICRC promotes the importance of international humanitarian law (IHL) and draws attention to universal humanitarian principles. As the custodian of the Geneva Conventions, the ICRC has a permanent mandate under international law to visit prisons, organise relief operations, reunite separated families and undertake other humanitarian activities during armed conflicts (ARC AR 2012, p.5). The ICRC was awarded the Nobel Peace Prize in 1917, 1945 and jointly with the IFRC in 1963.

The IFRC is a global humanitarian organisation, which coordinates and directs international assistance following natural and man-made disasters in non-conflict situations. The IFRC provides support and policy guidance to the 189 National Societies that are members of the International Movement and combines its relief operations with development work including disaster preparedness programs, health and care activities and the promotion of humanitarian values (ARC AR 2012, p.5).

The International Movement's mission is to prevent or reduce suffering, wherever it is found. This mission is enacted by the Fundamental Principles of the IRCRC Movement which guide and inform all aspects of organisational life (see appendix 2 - International Movement's Fundamental Principles).

These Fundamental Principles, ratified at the at the XXth International Conference, Vienna in 1965, form part of a code of conduct that have enabled the many affiliates of the International Movement to operate in geo-political contexts like few other organisations in history. This places this study into the Australian Red Cross in a unique perspective, the institutional functioning of the International Movement unparalleled in world polity (see Everett & Friesen 2010; ARC AR 1965).

3.2.3   Summary

This section provided an overview of Australian Red Cross, outlining the organisation's functioning within the Australian context and its role within the International Movement. This provided a contextual background by which to view the subject case entity in line with the seven temporal phases identified.

3.3   DISCUSSION AND SUMMARY

The international development and humanitarian aid sector within Australia was found to have undergone significant transformation throughout the last century. The associated assurgency of INGDHOs, although inherited from the long-standing missionary tradition of the nations from which it was founded, follows on from their proliferation throughout the uncertain geo-political context post-WWII (Kilby 2015). More recently, public expectations, NPM reforms and a realisation regarding the importance of the sector has accelerated governmental oversight in this sphere. This has mainly been institutionalised through the formation of various agencies, such as the now-incumbent Australian Aid, ACFID, and ACNC, amongst others. The constantly changing environmental context has brought with it enhanced expectations and uncertainty regarding the role and effectiveness of annual reporting practices in discharging the accountability responsibilities of these entities that operate between the state and society (Khanna & Irvine 2018, p.1-2; also see Boli & Thomas 1999; Gray, Bebbington & Collison 2006).

Australian Red Cross is a leading INGDHO within this sector and forms part of the world's largest humanitarian organisation - supported by a global network with a conflict-focused institutional heritage, strategically positioned to operate in contexts like few other institutions in history. However, the extended period of time encompassed in this study has been marked by deep social, economic, political and institutional changes that have exerted pressure on how INGDHOs account for resources entrusted to them, as around the globe, third sector entities have increasingly taken over the role of the state in providing essential services to society (Boli & Thomas 1999; Gray, Bebbington & Collison 2006).

This has compounded the importance of this study, as many now question the role of annual reports in discharging an organisation's accountability responsibilities (see, for example, Baker 2014; Cordery & Baskerville 2011; Gray, Bebbington & Collison 2006; Hyndman & McConville; 2018; Langton & West 2016). As one of the older and more important institutions within this sector, the contribution of this study places the issue firmly on the minds of those who purport to do good on behalf of those in desperate need. As world polity transitions into a new state of equilibrium in which citizens can no longer rely on the government (and certainly not the private sector where profit is the priority) to ensure civil society does not implode with the lack of regard for its well-being (see Gray, Bebbington & Collison 2006) an appreciation of the history of organisations that operate within this context takes on considerable import (Carnegie 2014a, p.1245). This creates an expectation that INGDHO accountability regimes and

annual reporting practices reflect the underlying needs of the international development and humanitarian aid sector.

The next chapter presents the research methodology applied in this study.

Chapter Four

RESEARCH METHODOLOGY

Accounting theory will never be like the theory of gravity. Accounting
is a social practice conducted by diverse social actors. To claim that it has generalisable, theoretical
characteristics similar to gravity is a proposition where there has to be some considerable leap of faith.
(Laughlin 1995, p.83)

In the previous two chapters the relevant literature was reviewed. Chapter two identified concerns which call for questioning the validity of the theoretical basis used to determine the accountability of international nongovernmental development and humanitarian aid organisations (INGDHOs). Chapter three provided an overview of the environmental context of Australian Red Cross throughout the period under investigation. In this chapter the research design, assessment methods and analysis techniques will be justified to formulate responses to the research questions. Constructs in the research design are based on the framework proposed by Crotty (1998), which describes the epistemology, theoretical perspective, methodology and methods.[1]

These four elements inform one another and establish the theoretical assumptions for the research design (framework) that determines the status of the research findings (Crotty 1998).

4.1   EPISTEMOLOGY

Epistemology is concerned with the nature of knowledge and what researchers accept as being valid (Collis & Hussey 2013, p.48) according to their perceptions (Saunders, Lewis & Thornhill 2016, p.102). 'Epistemology is concerned with providing a philosophical grounding for deciding what kinds of knowledge are possible and how we can ensure that they are both adequate and legitimate' (Maynard 1994, p.10). According to Crotty (1998, p.5), the three main epistemologies are objectivism, constructionism and subjectivism.

Objectivism holds that there is a meaningful reality apart from any consciousness. This means that in studying phenomena or people, researchers can discover an objective truth (Crotty 1998, p.8). The vast majority of research in accounting has been undertaken utilising an objectivist paradigm (see, for example, Bartolomeo et al. 2000; Berry 1976; Berry, Laughton & Otley

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[1] Of note Crotty (1998) and others (see, for example, Saunders, Lewis & Thornhill 2016; Tashakkori & Teddlie 1998) acknowledge that various writers use terms interchangeably or apply alternative terminology. For consistency, Crotty's research framework, which is widely implemented within the academic community, has been adopted.

1991; Larrinaga-Gonzalez et al. 2001). However, this approach has fallen short in its ability to provide rich insights into the vast complexities of the social and organisational world in which we all live – where phenomena do not always behave as they are theoretically supposed to (Crotty 1998).

Although the objectivist paradigm and its claim of objective truth provides a sound epistemological platform, it is unable to account for the complexities of social life in which our world is filtered through individual experiences and thus truth, as it is seen by each individual, will inevitably vary.

Subjectivism and its (almost counter) claim that attributes truth and meaning to the subjective mind, with no implications inferred from the experience or interactions of individuals and the world, likewise does not offer a viable epistemological basis for this study. Subjectivism forms the basis of much research adopting structuralist, post-structuralist and post-modernist perspectives, where meaning and reality is created from personal, subjective influences other than the object. However, Crotty (1998, p.9) criticises this view of knowledge as it fails to reconcile how 'meaning is created out of nothing'. In contrast, constructionism argues that reality is perceived through interactions between the subject and object, while meaning in subjectivism is created out of anything but an interaction between the subject and object.

The relevance and interest of a particular research approach is itself a matter of subjective judgement, as Patton (1990, p.89, emphasis added) suggests: 'the acceptance of the (epistemological) approach is a matter of *belief* rather than argument, thus making it virtually impossible to refute'.

This study is thus founded in the epistemological stance of constructionism, 'the view that all knowledge, and therefore all meaningful reality as such, is contingent upon human practices … and their world … [in] an essentially social context' (Crotty 1998, p.42). Constructionism specifies that truth or meaning comes into existence through the interactions of individuals with each other and with the realities in our world. In essence, different groups of people perceive the same phenomena in different ways because they construct meaning differently. This epistemology is common in accounting research and forms the basis of many schools of thought within accounting (for example critical thinking, institutional theory, PEA and new accounting history amongst others) following on from the work of Foucault (1972, 1980, 1982, 1991) and Latour (1986, 1987, 1988).

In rejecting objectivism and subjectivism, the premise that the accountability of INGDHOs is also dependent on the interactions of key stakeholders and is not an objective truth that stands alone from all influences, is adopted. Accountability is therefore the result of social construction and has different interpretations and meanings, rendering INGDHO accountability a complex and multi-faceted concept.

Encapsulated within this adoption of a constructionist epistemology is the need to present a rigorous understanding of why INGDHOs adopt the accountability regimes that they do and how accountability is constrained by the social and organisational setting.

4.2 THEORETICAL PERSPECTIVE (RESEARCH PARADIGM)

A theoretical perspective is described by Crotty (1998, p.3) as the philosophical basis or belief that informs the choice of research methodology but builds on the epistemology. An alternative approach (see, for example, Collis & Hussey 2013; Tashakkori & Teddlie 1998) utilises the term 'paradigm' (synonymously with theoretical perspective) in reference to an individual's belief systems and world views.[2]

Many authors assert that there are two principal research paradigms – being qualitative and quantitative – however, the degree of distinction varies (see, for example, Collis & Hussey 2013; Veal 2005). In contrast Crotty (1998 p.15) disputes the absolute distinction espoused between qualitative and quantitative research, proposing instead that the research must be consistent epistemologically, that is consistently objectivist, subjectivist or constructionist. Tashakori and Teddlie (1998 pp.22-24) lend support to Crotty's approach, rejecting the absoluteness evidenced in the *paradigm wars*, suggesting the use of quantitative or qualitative methods depend more upon the research question posed. From this point there is some discretion in the choice of theoretical perspective, methodology and method – however Crotty (1998, p.12) is quick to point out that epistemology and theoretical perspective remain intimately intertwined.

4.2.1 Critical Inquiry

This study has adopted the theoretical perspective of Critical Inquiry, which embraces 'the just society, freedom (and) equity' and provides an appropriate framework by which to assess the

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[2] To ensure consistency and ease of understanding the terms theoretical perspective and research paradigm are used synonymously (see Crotty 1998; Tashakkori & Teddlie 1998).

research problems put forward, espousing 'an abiding concern with issues of power and oppression…so as to expose the forces of hegemony and injustice' (Crotty 1998, p.157).

In line with a constructionist epistemology a more relativist position is taken by critical theoretical approaches, which are based upon the premise that 'any interpretation of reality is so strongly conditioned by subjective, theoretical and cultural factors that appeals to reality to test particular theories are quite meaningless' (Ryan, Scapens & Theobald 2002, p.9).

Critical Inquiry as a form of social, organisational or cultural criticism, as alluded to by Kinlcheloe and McLaren (1994, pp.139-40), is underpinned by several fundamental assumptions:

- all thought is fundamentally mediated by power relations that are social in nature and historically constituted;

- facts can never be isolated from the domain of values or ideological inscription;

- the relationship between concept and object is never stable and is often mediated by the social relations of capitalist production and consumption;

- that certain groups in any society are privileged over others, constituting an oppression that is most forceful when subordinates accept their social status as natural, necessary or inevitable;

- that mainstream research practices are generally implicated, albeit often unwittingly, in the reproduction of systems of class, race and gender oppression.

These assumptions provide an appropriate framework that aligns closely with the ontological and philosophical perspective of this study. The concepts of international development, humanitarian aid, accountability, transparency, political legitimacy, social justice and altruism legitimate spheres of concern, 'criticalists insist[ing] that the culture and accounts it informs be radically called into question' (Crotty 1998, p.159). Critical Inquiry thus provides a sound basis on which to assess the accountability of INGDHOs that purport to do good for those in need. Within accounting, a significant body of knowledge under the direction of Critical Inquiry has established itself as a forceful and relevant perspective by which to view the nature of power and its distribution within organisations (see, for example, Baker & Bettner 1997; Broadbent, Laughlin & Willig-Atherton 1994; Carnegie & Napier 1996; Gaffikin 1998; Gallhofer & Haslam 2004; Gray, Bebbington & Collison 2006; Knights & Collinson 1987; Laughlin 1987; Merino 1998; Power, Laughlin & Cooper 2003; Power & Laughlin 1996; Tinker 1980, 2001;

Tinker, Merino & Neimark 1982; Tinker & Neimark 1987). Some of the research platforms espoused include new institutional theory, critical, political economy and new accounting history approaches.

Criticisms of Critical Inquiry within accounting linger. For example, Jonsson and McIntosh (1997, p.375) argue that researchers simply 'aim to demonstrate how accounting systems are part of the control apparatuses of an exploitive and coercive social order', with 'those who embrace a critical theory perspective themselves reasonably assured of what they will uncover in the course of their research' (Roslender 2006, p.265).

Critical Inquiry, however, seeks to demonstrate how organisations are the amphitheatre within which the juxtaposition of beliefs, values and motivations that establish political, social and organisational order may be observed, which according to Gaffikin (1998); Gray, Bebbington and Collison (2006); Merino (1998); Merino and Mayer (2001); Tinker (1980, 2001) and many others are in need of radical consideration and change. Within the framework of this study of an INGDHO, the values, beliefs and motivations revolve around the role of accountability – with various stakeholders, political, organisational and social order implicated within the context of international development, humanitarian assistance and world polity.

As this study is concerned with the meaning (beliefs, values and motives – heuristic functions) attributed to both internal and external phenomena that impact INGDHO accountability, the use of constructionism and Critical Inquiry, coupled with an emphasis on qualitative methods is justified.

4.2.2   Theoretical framework – Political Economy of Accounting

4.2.2.1 Introduction

In selecting a theoretical framework for this study, the background focus has been on investigating socially-informed theories which are capable of explaining the contradictions and paradoxes of organisational accounting practices. In light of this, a constructionist[3] approach was adopted to overcome the main criticisms often found in Anglo-Saxon cultural settings, where providing international development and humanitarian aid to those in need is considered to be an illegitimate activity if it is not underpinned with sound accountability measures (see, for example, Burnside & Dollar 2000; Riddell 2007). Caught in the middle is accounting, and

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[3] In general, this encompasses those theories which better allow researchers to understand and cope with the world and which mobilise and retain their support (Phillips 1987).

its mandate to ensure that those who utilise resources are accountable to those that provide them, no matter what their underlying motive and intentions are.

The study is thus theory and literature-based, to ensure the theoretical framework encapsulates a broader socio-political and economic perspective for understanding the role of INGDHO accountability within the international development and humanitarian aid sector. Accordingly, this study is informed by a Political Economy of Accounting (PEA) (see, for example, Tinker 1980) theoretical framework. Accounting's inherent links with the structural forces of capitalism provides an opportunity for PEA to inform and enlighten the tension between society's altruistic tendencies and the requirement for those that utilise donor funds to discharge accountability to those who provide scarce resources. The ontological position of the study is thus framed within a PEA framework, providing the focus and impetus for informing and driving the research.

In a study investigating how annual reports are viewed through the lens of researchers, Stanton and Stanton (2002, p.495) found that researchers 'constructed reality' or 'visibility and meaning' by adopting certain theoretical perspectives (also see, Hopwood 1996; Leung, Parker & Courtis 2015). As a result, explanation of the changing structure and content of the annual report remains divided, revealing 'diversity in the ways of seeing the annual report and tension in understanding its overall purpose and role' (Stanton & Stanton 2002, p.495).

To minimise the impact of these concerns, the accountability of Australian Red Cross – as discerned through the entity's annual reports – will be analysed utilising a PEA framework which takes into consideration the wider political, economic, social and institutional environment. This will provide a comprehensive understanding of Australian Red Cross's activities as it seeks to discharge its accountability responsibilities, at least in part, through the annual report. It will also help to mitigate some of the concerns over researchers 'constructing their own realities' (Stanton & Stanton 2002, p.495), although as previously expanded on, the application of a particular research approach (theoretical framework) is more a matter of subjective judgment and belief than argument, making it difficult to refute (Berry & Otley 2004; Crotty 1998; Laughlin 1995; Yin 2013). This provides an opportunity to examine external and internal phenomena that have impacted and shaped the development of the accountability regimes adopted by Australian Red Cross, as evidenced by the content of annual reports and what was communicated to various stakeholders.

4.2.2.2 Political Economy of Accounting

Discussions under a political economy framework owe their origins to the German philosopher and social theorist Karl Marx, with Tinker (1980) the first to apply the concept to accounting in an attempt to explain the controversies, inequalities and injustices associated with accounting as an instrument of social and institutional practice (Hopwood 1983). In adopting a PEA framework, accounting is seen as an instrument of both stability and change – maintaining, influencing and legitimising the extant social, political, economic and institutional arrangements in line with those who hold sway and power in society (see Tinker 1980, p. 158; also see Abeyskera 2003; Adams & Harte 1998; Archel et al. 2009; Armstrong 1985, 1986, 1987, 1989, 1990, 1991, 1993, 1994; Bryer & Brignall 1986; Bryer 1991, 1993a, 1993b, 1994, 1999, 2000a, 2000b, 2004, 2005, 2008a, 2008b; Buhr 1998; Burchell et al. 1980, Burchell, Clubb & Hopwood 1985; Cooper 1980; Cooper & Sherer 1984; Davis & Bisman 2015; Gallhofer & Haslam 1991; Guthrie & Parker 1989, 1990; Hooks & Stewart 2015; Langton & West 2016; Lehman & Tinker 1987; Neimark 1992; Neimark & Tinker 1986; Palea 2015; Perry & Nolke 2006; Tinker & Neimark 1987; Wickramasinghe & Hopper 2005; Woodward, Edwards & Birkin 2001).

The application of PEA across certain sectors of the accounting discipline is disjointed and sparse and accordingly this study provides some unique insights into the social, political, economic and institutional nature of INGDHO accountability. Although this theoretical framework has been adopted widely within private sector (for-profit) organisations (see Abeyskera 2003; Adams & Harte 1998; Archel et al. 2009; Bryer & Brignall 1986; Bryer 1991, 1993a, 1993b, 1994, Burchell et al. 1980, Burchell, Clubb & Hopwood 1985; Buhr 1998; Cooper 1980; Cooper & Sherer 1984; Guthrie & Parker 1989, 1990; Neimark 1992; Palea 2015; Perry & Nolke 2006; Tinker 1980; Tinker & Neimark 1987; Woodward, Edwards & Birkin 2001) and to a much lesser extent public sector (governmental) organisations (see Davis 2017; Davis & Bisman 2015; Hooks & Stewart 2015; Wickramasinghe & Hopper 2005), incursions into third sector organisations (comprising non-governmental organisations and other not-for-profit organisations), the focus of this study are particularly rare (see Langton & West 2016, p.186).[4]

These studies within private sector and to some extent public sector organisations have demonstrated the application of PEA in elucidating organisational management's control over accounting practices in line with the extant social, political, economic and institutional

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[4]Although there have been some studies within the accounting literature more generally that have applied PEA to the third sector, studies that have applied PEA to INGDHOs within accounting history, or within Australia, appear to be absent from the literature (with the exception of Langton and West 2016).

environment. Of particular note, this theoretical perspective has been used within the accounting discipline to demonstrate how organisational legitimacy and institutional compliance with external requirements is attained via the accounting practices enacted. The notions of legitimacy, control and power central to providing a clear understanding of INGDHO accountability within the context of the divergent needs of various stakeholders and actors (Cooper & Shearer 1984; Gray, Bebbington & Collison 2006). As a result, this framework provides implications for understanding the increased pressure and present-day challenges that INGDHOs face for the accountability of funds to which they are entrusted. Furthermore, it is anticipated that a PEA will provide insights into the development of accountability regimes within INGDHOs.

It is anticipated that this will provide critical insights into the accountability regimes adopted by Australian Red Cross as organisational management seeks to discharge its responsibilities via the entity's annual reporting practices. PEA providing a lens through which the hidden and undisclosed intentions of management are revealed, as organisations seek pro-actively to entrench economic power and dominance over a diverse range of stakeholders via the annual reports (Burchel et al. 1980; Guthrie & Parker 1990).

Cooper and Sherer (1984, p.208) expand on this approach identifying how political arrangements, and patterns of advantage and disadvantage are reinforced and entrenched by accounting practices that are not accountable to society in a democratic way. In a similar vein, Tinker and Neimark (1987, pp.72-73) suggest that annual reports are ideological instruments for promoting policies, beliefs, attitudes, and practices in forming a world-view or social ideology that fashions and legitimises objective reality. According to Cooper and Sherer (1984, pp.218-19), the perspective is characterised by three features: that it recognises power and conflict in society, that it should be placed in a specific historical and institutional context and that it should take on board a more emancipated view of human motivation. Further, Cooper and Sherer (1984, p.219) adopt a view of human motivation (nature) that 'acknowledges the potential of people (and accounting) to change and reflect differing interests and concerns'. Although this concept was not further developed until the work of Bryer (1991) (also see Napier 1996, p.458, 466-67), it provides a framework to ascertain deeper insights into the nature of accountability enacted within INGDHOs.

Bryer's (1991, 1993a, 1993b, 1994, 1999; 2000a, 2000b, 2004, 2005, 2008a, 2008b) contributions to PEA encompass a sustained effort over a considerable period. In particular, Bryer's (1993a) forays into agency theory, through which he contrasts Investor Capitalism and Managerial Capitalism, provide some important insights into the present study, in which the

early development of financial accounting and reporting is essentially viewed as a form of 'Accounting to Investor Capitalism'. In something of a contradiction to Bryer (1993a), Armstrong (1994) puts forward a strong case suggesting accounting can manipulate capital. Clearly unresolved issues lie at the heart of PEA with regard to the relationship between the balance of power and the environment within which accounting functions – capitalism. None the less, Bryer (1993a) succinctly argues that the rise in importance of modern financial reporting can be explained as a response to the demands placed on institutions by various stakeholders (investors, shareholders, donors, government or other capital market actors requiring accountability) to manage the new social relationship which emerged between such stakeholders and organisational management. Clearly, although significant inroads have been made towards more social forms of capital, there is obviously considerable scope for further development (Gray, Bebbington & Collison 2006; O'Dwyer & Unerman 2007). As suggested by Bryer (1993a, p.649):

> Conventional accounting history explains the rise of modern financial accounting in the late nineteenth century ... as a response to the emergence of 'managerial capitalism', the divorce of ownership from control. It is almost universally suggested that Modern Financial Reporting has no clear conceptual foundation and that management were able to manipulate published accounts in their own interests … It is argued here that Modern Financial Reporting was clearly conceptualised, and the hypothesis is explored that its emergence and functioning … can more plausibly be explained as a response to the rise of 'investor capitalism' the generalised socialisation of capital that Marx predicted.

The concept of PEA and impact of the wider environmental context provide insights into the changing nature of accountability regimes. This is evidenced in the content of an organisation's annual reports – as a means to maintain control and power, as INGDHOs across the globe compete to maintain and expand scarce development resources.

In applying Tinker's theoretical lens to this study, it is anticipated that in an attempt to exert power, INGDHOs may try to quantify the abstract (qualitative) phenomena they wish to prioritise and control – and under a capitalist system the most accepted and powerful form of quantitative measurement is monetary (financial and/or economic phenomena) (Potter 2005, p.268; also see Hopwood 1983, 1990; Miller 1994).[5] Organisational management and/or influential stakeholders are then able to control the allocation and utilisation of donor funds

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[5] From this theoretical perspective, accounting language creates *life* or *death* in that annual reports are an integral part of how we transform a claim into reality and fact (see Gray, Bebbington & Collison 2006, p.321; also see Burchel et al. 1980; Cooper 1980; Cooper & Sherer 1984; Guthrie & Parker 1989, 1990; Tinker 1990; Tinker & Neimark 1987). The enhanced detail, breadth of reputable perspective, scientific, political and economic arguments create enough stability to establish their own truth and reality (see Baker 2014, p.11-12; also see Kamuf 2007; Robson 1992).

regardless of the distance (both physically in relation to the global nature of international development and humanitarian aid and metaphorically in terms of understanding the actual humanitarian situation on the ground in the recipient nation) from those whom they wish to control (Robson 1992).

Accountability measures (regimes) and the resulting information required by various stakeholders thus have the potential to impact on patterns in the allocation of scarce resources and how funds raised are utilised by INGDHOs, creating an organisational focus more attuned to stakeholder accountability (practical accountability) than organisational mission (strategic accountability) (see Cavill & Sohail 2007).

Guthrie and Parker (1990, p.351) synthesise and direct these observations to the firm, observing that annual reports are simply a mechanism whereby private interests may be legitimised in favour of the extant economic, political and social arrangements. Within this context, organisations are seen to provide information deliberately and proactively to control the debate and agenda, transforming the conflict to a pre-determined and favourable outcome by mediating, suppressing and mystifying the release of information and, as a result, the perspective of various stakeholders (also see Buhr 1998).

In particular, PEA may provide insights into the development of annual reports as an accountability change agent – influencing the perception of an organisation by the various stakeholders (see, for example, Tinker & Neimark 1987). Within this context, the accountability practices of INGDHOs may be brought into question, as they may not adequately represent the interests of the marginalised, disadvantaged and suffering. Instead, the social, political and economic environment within which the organisation operates subsumes its functions. As explained by Cooper (1980, p.162): 'without a system that provides an explanation of how the economic system works (in particular how income is distributed in firms and societies) it is difficult to have confidence in any prescriptions that are suggested to help manage that system'.

Analysis of the role and function of annual reports under a PEA framework provides an opportunity to ascertain the extent to which those reports may be affected by the wider environmental context, in the process reflecting what is deemed important in society (see, for example, Tinker 1980). As Neimark (1992, p.100) observes, 'in preparing an annual report a company makes choices about the issues and social relationships that they consider sufficiently important or problematic to address publicly'.

Accordingly, it is anticipated that this theoretical framework will provide insights into the development of accountability regimes within INGDHOs and resultant implications for various stakeholders, in particular those who are directly impacted by the organisation's annual reporting practices.

4.2.2.3 Justification for the use of Political Economy of Accounting

The contribution of this study is distinctive not only for the context and extensive period covered, but also for the significant institutional setting of Australian Red Cross – encompassing deep social, political, economic and institutional changes. Within this context, PEA reveals itself as relevant to this study for several reasons.

First, being an idea grounded in the works of Marx, PEA is a concept that not only focuses on societal change, but also takes into consideration the impact of the wider environmental context. This is of particular relevance to a study of this nature covering a period of 100 years, whereby annual reports are perceived as social, political and economic documents used to construct, sustain and legitimise political arrangements and ideological themes, which contribute towards an organisation's private self-interest (Guthrie & Parker 1990). Annual reports are used as a means to mitigate problems and tensions between the organisation (management) and society (various external stakeholders) and keep at a distance and suppress regulatory regimes (government) (see, for example, Guthrie & Parker 1989; Connolly & Hyndman 2013).

PEA will be of assistance in interpreting Australian Red Cross's accountability regimes, as inferred from changes to the organisation's annual reporting practices. The interpretations PEA may facilitate include identifying annual reporting practices that are designed to conceal or supress conflict between the organisation (management) and external stakeholders; identification of any actors (stakeholders) who stand to benefit from having their subjective realities presented; exposing underlying power differentials; and, revealing insights into aspects of control, legitimacy and power.

The second rationale that underlies the use of PEA is that it will provide significant insights into INGDHO accountability. The introduction of the ACNC in 2012 precipitated a significant reform of Australian INGDHO reporting practices, although there are some that still view the regulatory requirements with ambiguity and somewhat laissez-faire (see, for example, Holland 2016). Prior to these reforms, in order to establish organisational legitimacy, private sector reporting practices were adopted by some INGDHOs even though this was not legally required. Furthermore, accounting practices within INGDHOs may have been influenced by professional

pressure in an attempt to ensure that accountability mechanisms are mainstreamed and come into line with public and governmental expectations (Carnegie & Parker 1996). Consequently, a PEA framework may assist in providing insights into organisational management's reporting practices.

The assumption that accountability is a straightforward concept is challenged within this context by the introduction of self-interest, motives, values and beliefs – heuristic functions – elusive in recognition and measurement, but critical to understanding the complexities of annual reporting under a PEA framework (see, for example, Burchell et al. 1980; Cooper 1980; Cooper and Sherer 1984; Davis & Bisman 2015; Guthrie & Parker 1989, 1990; Neimark 1992; Neimark & Tinker 1986; Palea 2015; Tinker 1980; Tinker & Neimark 1987). Accordingly, PEA reveals itself as useful, particularly within the current environment where INGDHO accountability practices are loosely defined, as it 'implies that the interests, objectives and actions of those external to any given organisation may also be critically important to understanding accounting choice' (Carpenter & Feroz 1992, p.620).

The third reason that PEA is an appropriate theoretical framework is because the wider environmental context takes on particular importance when examining and explaining both contemporary and historical accounting practice (Carnegie & Napier 1996, 2002, 2012). Within this context, PEA reveals itself as particularly useful for helping to respond to the many calls for examining accounting within its socio-political and institutional context (see Hopwood 1983; also see Burchell, Clubb & Hopwood 1985; Carnegie 2014b; Carnegie & Napier 1996, 2002, 2012; Gomes, Carnegie & Rodrigues 2008; Hopwood & Miller 1994; Napier 1989; Parker 1999).

These calls for a greater focus on the broader range of factors that underlie technical accounting practice are not new (see Hopwood 1983) and provide a more holistic lens through which to view the development of accounting practice throughout history (Carnegie & Napier 1996, 2002, 2012; West 1996). In particular, this study responds to the call from Carnegie (2014a, p.1245) to undertake studies that not only cross interdisciplinary boundaries[6] (in this particular case by the theoretical framework adopted) but more specifically 'contribute to extending an understanding of the reach of accounting in historical contexts into domains that have been subject to little investigation'.

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[6] Political economy commonly referred to as an interdisciplinary framework drawing upon economics, sociology and political science to explain how political institutions, the political and social environment and the economic system all influence each other (Weingast 2008).

Fourth, applying a PEA theoretical perspective broadens the focus of analysis, by explicitly taking into consideration the wider environmental context in which to interpret and explain the changes in INGDHO accountability regimes (see Langton & West 2016). This is anticipated to provide insights with regard to the inadequacies of extant explanations within the literature that, for the most part, attribute changes in organisational reporting practices to demands for enhanced accountability (see, for example Buhr 1998; Guthrie & Parker 1990). The adoption of PEA provides an alternative theoretical perspective for explaining the changes to annual reporting practices that encompass interactions between Australian Red Cross (the institution), prevalent accountability regimes within the extant capitalist system (political environment) and various stakeholders (society). Thus enabling the development of a more sophisticated accountability framework, outside conventional explanations for annual reports, that considers a broader set of explanations entrenched within the extant social, political, economic and institutional environment (Guthrie & Parker 1990, p.351; also see Baker 2014; Everett & Friesen 2010).

Finally, the reason for adopting PEA as the theoretical platform that underpins all analysis and interpretations is for the purpose of *critically* examining Australian Red Cross's annual reports. As alluded to earlier, this Critical Inquiry approach follows the work of Laughlin (1995) who acknowledges that whether philosophical, historical or critical, subjectivity is one aspect that must be acknowledged when undertaking research and to not acknowledge this is to presume an ability to detach from the researched phenomena. According to Laughlin (1995), such detachment is impossible. Consequently, this study recognises these inherent limitations and has adopted a perspective which views the world as being socially constructed and subjective (Chua 1986). Accordingly, the annual reports of Australian Red Cross are analysed within the organisation's social, political, economic and institutional contexts.

4.3 METHODOLOGY

Crotty (1998) defines research methodology as a strategy or plan of action which determines the selection of research methods that directly impacts on the research outcome. It is imperative that the research methodology adopted reflects the epistemological and theoretical perspective and that any assumptions entwined in the research paradigm are carefully considered (Collis & Hussey 2013; Saunders, Lewis & Thornhill 2016).

This study across time and space is built on the case study methodology, analysing changing accountability regimes within the Australian INGDHO sector. The study is based on publicly

available information and assumes that accounting is both a social and organisational practice (Hopwood & Miller 1994) that has to be researched in the context in which it operates (Hopwood 1983). Therefore, following the precepts of the new accounting history, a critical and interpretive perspective has been adopted (Miller, Hopper & Laughlin 1991; also see Carnegie & Napier 1996).

Accounting has traditionally been viewed as a quantitative discipline with research in accounting predominantly adopting this approach (see, for example, Berry 1976; Berry, Laughton & Otley 1991; Chaston & Mangels 2001; Chenhall & Moers 2007). However, since the 1980s, studies in accounting have increasingly adopted the use of qualitative approaches as evidenced by the proliferation of works utilising this methodology (see, for example, Chua 1986; Davis & Bisman 2015; Hopwood 1983; Kaplan 1983, 1986; Martinez & Cooper 2017; O'Dwyer & Boomsma 2015; Roberts 1990, 1991, 2009; Scapens 2004).

The key research issues identified lend themselves to a qualitative research methodology as they are largely behavioural and social in nature, and reactive to the changing nature of accountability that impacts (often forced) upon INGDHOs in their quest to meet the needs of a diverse range of stakeholders with, at times, conflicting demands.

4.3.1   Case studies

The case study has become a popular method of inquiry whenever there is a need to obtain rich, meaningful and relevant data that provides in-depth insights into a phenomenon within its real-life context (Yin 2013, p.18). Case studies enable theory construction providing rich in-depth understandings and explanations into the practicalities of individual cases which often do not lend themselves to quantitative assessment (Robson 2002). Yin (2013) defines case study research as an in-depth examination of contemporary phenomenon in its real-life context using multiple sources of evidence. Robson (2002, p.178 attests to the importance of this methodology for providing answers to questions that require in-depth analysis of 'why', 'what' and 'how' phenomena behave, whilst Saunders, Lewis and Thornhill (2016) stipulate that the case study methodology is imperative for analysing, exploring and justifying the use of existing theory.

4.3.2   Case based accounting research

The use of case studies in accounting owes much to the questioning of the hegemony of positivism in economics, finance and accounting (Hagg & Headland 1979; Laughlin 1995).

Empirical research in accounting gained central importance in the 1970s in response to the disillusionment with which normative thinking was viewed, as the gap between theory and accounting practice continued to widen (Mattessich 1980). Enhanced understanding of this dilemma was called for from both the 'behavioural' and 'economics' accounting research communities in order to provide a theoretical relevance to the functioning of accounting systems in organisations (Hopwood, Burchell & Clubb 1979, p.145).

As a result, diverse schools of thought within accounting were generated in the 1980s, with the case study gaining widespread acceptance as researchers attempted to explain the manifest gap between theory and practice (Scapens 1990).

Case studies are now adopted widely within the accounting discipline and can provide valuable insights into the social, political and organisational nature of accounting. The prominence and import of this method of inquiry can be seen in its application to financial accounting (see, for example, Berry 1976; Scapens 2004); management accounting (see, for example, Berry, Laughton & Otley 1991; Scapens 1990, 2006); public sector accounting (see, for example, Broadbent & Guthrie 2008; Davis & Bisman 2015; Laughlin 1987); and, the third sector (INGDHO) accounting (see, for example, Agyemang et al. 2017; Goddard & Assad 2006; O'Dwyer & Unerman 2008; Langton & West 2016).

The explanatory[7] case study attempts to explain the reasons for observed accounting practices. In this sense the explanatory case study, 'not only describes the phenomena, but also explains why or how the phenomena being studied are happening' (Adams, Hoque & McNicholas 2006, p.364). Explanatory case studies are regarded as being one of the more effective approaches to developing new theory and deeper insights into prevalent understandings of existing phenomena, providing the best bridge between rich empirical data and the theoretical framework (Saunders, Lewis & Thornhill 2016).

Keeping in line with the constructionist epistemology paradigm, this methodological perspective views the world as socially constructed and subjective and seeks to 'interpret accounting within its organisational, economic and social contexts' (Scapens 2004, p.261). Calls for increased case studies of organisational accounting practice are longstanding and frequent (see, for example, Broadbent & Guthrie 2008; Hopwood 1977, 1983; Parker 1999).

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[7] There are four main types of case study – illustrative, experimental, exploratory and explanatory. The critical interpretive case study falls under the explanatory case study type where research seeks to provide explanations which justify practice choices and facilitate the development of theory (Smith 2014).

This signals the importance and relevance of the present study, which has an explicit accounting focus and is set within the INGDHO sector.

4.3.3 *Historical case-based accounting research*

In this study a critical, interpretive and historical case study is undertaken (see, for example, Carnegie & Napier 1996, 2002, 2012; Fleischman, Mills & Tyson 1996; Fleischman & Radcliff 2000; Fleischman & Tyson 1997; Funnel 1996, 1998; Gaffikin 2011; Gomes 2008; Laughlin 1999; Miller, Hopper & Laughlin 1991; Napier 1989, 2002; West 1996; Yin 2013). Historical case studies trace the development of an organisation/system over time (Burns 2000), utilising a historical analysis of literature and data underpinned by a general analytical procedure within a qualitative analytical framework (Collis & Hussey 2009, p.263). The interpretive perspective assisting in describing, analysing and inferring contemporary meanings from the historical events (Baker & Bettner 1997).

In more recent, there has been a move away from traditional forms of accounting history to a *new accounting history*[8] (Miller, Hopper & Laughlin 1991). This has focussed on a more contextual view of the world taking into consideration a range of social, cultural, political and technological aspects, in contrast to the neo-classical economic view of accounting more generally held by *traditional accounting historians* (also see, for example, Carnegie & Napier 1996, 2002, 2012;) This distinction is characterised by Carnegie and Napier (1996, p.8) as follows:

> New accounting historians are more likely to see accounting as an instrument of power and domination than as a value-free body of ideas and techniques.

As such, new accounting history focuses on accounting as an instrument of force and change, in the context in which it operates, within both time and space (see, for example, Carnegie & Napier 1996, 2002, 2012). Accordingly, it is generally agreed that accounting research of this genre, as proposed by Laughlin (1999, p.73), should provide:

> a critical understanding of the role of accounting processes and practices and the accounting profession in the functioning of society and organisations with an intention to use that understanding to engage in changing these processes, practices and profession.

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[8] This characterised by the adoption of various interdisciplinary theoretical perspectives (Carnegie 2014b) in order to illuminate and inform analyses within broader socio-political and institutional contexts (Hopwood 1983). It is also known 'new history' (Previts, Parker & Cofman 1990), 'critical and interpretive histories' (Carnegie and Napier 1996) and 'critical new histories' (Walker 2008). Common to these approaches is the viewing of accounting practice as more than just a technical practice as it invades organisational, political and social functioning with significant implications and consequences for human behaviour (Hopwood 1983, 1985, 1987).

In contrast, *traditional accounting history* views accounting as a passive and inert instrument within a much broader and (for the most part) all-encompassing neo-classical economic world where non-economic views of accounting tend to be eschewed in favour of a rational economic decision making approach and associated models (see, for example, Fleischman, Mills & Tyson 1996; Fleischman & Parker 1990; Yamey 1949, 1964). New accounting history explores the role of accounting within many contexts (see, for example, Carnegie & Napier 1996; Gomes et al. 2011) – in this case the role of accountability within its organisational and social functioning becoming particularly important for Australian Red Cross and the many stakeholders with which the organisation interacts.

4.3.4   Case study justification

This study is one of the first to investigate the accounting records (archives) of one of the more influential non-governmental organisations within the Australian international development and humanitarian aid landscape. Archives (annual reports) of this kind are not easy to find and access, but can yield important findings, as explained by Carnegie and Napier (1996, p.20):

> Business history may well be the most immediately significant field in which accounting historians are able to make a useful contribution.

This case provides an opportunity to question the more general findings of prior studies into INGDHO accountability within Australia (see Kelly, Rosalind & Roche 2008; Roche 2009). It also guards against the concerns raised by Marriner (1980) and Carnegie and Napier (1996) that business or economic historians may have sometimes drawn conclusions from secondary data without accessing primary archival material.

The selection of a critical, interpretive and historical case study as the principal method of inquiry can be justified on several grounds.

This will enable theory construction and the opportunity to provide rich, holistic, in-depth understandings of real-life phenomena – behavioural concepts (heuristic functions) that impact the development of accountability regimes within an Australian INGDHO context. This will ensure the depth of understanding required to either confirm the relevance of existing theory or assist in developing new theory and understandings that better explain the adoption of accountability regimes by Australian Red Cross, as disclosed through the organisation's annual reporting practices (Robson 2002).

More specifically, the selection of a historical case study can be justified on the grounds that it enables accountability practices to be examined and understood within their historical and environmental context. Failure to consider this context may result in practices being misevaluated due to them being viewed in isolation. In such instances, the analysis of data collected loses much of its relevance since the research does not take into consideration that ideas, attitudes and values change and what may have been acceptable, reasonable or appropriate at one space in time may not be so at another (Parker 1999). By approaching the major research objective in the manner outlined, it is argued that the analysis is enhanced by exposure to a methodological framework that can facilitate greater rigor in the analysis and interpretation of the data collected (Carnegie & Napier 1996; Miller, Hopper & Laughlin 1991).

Furthermore, the adoption of a critical, interpretive and historical (Merino 1998) case-based approach enables the investigation to be conducted in a manner that is not constrained by the assumption that history is simply a conduit for recounting technical accounts (Fleischman, Mills & Tyson 1996) of innate past events and which largely ignores the socio-economic circumstances in which they took place (Carnegie & Napier 1996; Parker 1999). In the present study, such an assumption would lead to the unquestioning acceptance of the annual reports as factual, technical accounts of events (Tinker 1980). Such a history would fail to take into consideration the view espoused by Carnegie and Napier (1996) that new accounting history approaches are able to challenge prevailing interpretations, practices and regimes (also see Gomes et al. 2011). It would also fail to take account of the broader political, social and institutional environment and would fail to add to the breadth of theoretical perspectives used within accounting history. In such instances, the actual application and consequences of the environmental context would not be considered or evaluated and the nature and extent of that influence on Australian Red Cross's accountability regimes as disclosed in the organisation's annual reporting practices would remain unanswered.

O'Dwyer and Unerman (2010) lament the lack of accounting research into nongovernmental organisations (NGOs) – this area not presenting on the radar of Carnegie and Napier (1986, 1996, 2002, 2012) and other high profile accounting historians until the recent past (see Carnegie 2014a, p.1245).[9]

In adopting the research approach outlined, this study challenges the notion that annual reporting practices developed and controlled by organisational management within the INGDHO sector can necessarily be justified as enhancements to accountability regimes.

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[9] The importance and recency of this area signalled with a special issue on NGOs, Accounting and Accountability scheduled for publication in *Accounting Forum* in 2018/19.

4.3.5   Case study – Australian Red Cross

This study provides a critical interpretive and historical case study of Australian Red Cross, an organisation that sits within the international development and humanitarian aid sector. This sector is receiving increasing attention as a mode of achieving the humanitarian and development initiatives set by multi-lateral agencies such as the UN, G5, G8, G8+5, World Bank, and World Health Organisation (WHO), amongst other nation-state governmental organisations.

This study seeks to examine, on a longitudinal basis, the annual reports of Australian Red Cross and to explore the nature and role of accountability in understanding how the content of these documents adapts and is influenced by the different social, political, economic and institutional environments experienced by the organisation.

In selecting Australian Red Cross, the study aimed to investigate underlying factors that influence the development of INGDHO accountability regimes. This may also permit some wider reaching policy implications to be inferred within the Australian context, given that Australian Red Cross is one of the highest-profile INGDHOs in Australia.

On a practical level, purposive sampling (Patton 1990), was utilised which enabled the case entity to be selected according to specific criteria that were particularly valuable in seeking to answer the research questions. Accordingly, the following predetermined set of criteria was applicable:

- Member of Australian Council for International Development (ACFID) (or hold affiliation status);

- ACFID Code of Conduct signatory;

- Incorporated in Australia;

- International focus on international development and humanitarian aid;

- Non-governmental organisation with no political allegiances;

- Receive funding from the Australian public, corporate donors and governmental organisations (Australia Aid);

- Rank towards the top of Australian INGDHOs based on income and asset base.

The period of 100 years extends from the formation of Australian Red Cross amidst the political, social and general unrest of WWI to activities in 2014. This period of time has been marked by a series of political, social, economic and cultural changes that exerted pressure on how accounting was used, not only by public and private sector organisations, but more importantly on INGDHOs as, around the globe, third sector entities have sometimes supplanted or supplemented the role of the state in providing essential services to society (Boli & Thomas 1999; Edwards & Hulme 1996a, 1996b).

4.4   RESEARCH METHODS – DATA COLLECTION AND ANALYSIS

Research methods refer to the data collection and data analysis techniques or procedures related to the research questions (Crotty 1998). This section details the practicalities related to data collection, accessing archives and the data analysis techniques and procedures applied in order to establish analysis of sufficient richness to address the research questions (Yin 2013).

4.4.1   Qualitative method

Qualitative methods allow rich insights into new research fields and provide the basis for the development of insights into the social construction of everyday decisions and actions. For this study, the creation of the accountability boundary between various stakeholders, organisational management and recipients of humanitarian aid and development assistance that INGDHOs are directly implicated (see, for example, Bebbington, Unerman & O'Dwyer 2014).

The adoption of multiple-methods is termed triangulation and offers the opportunity to access different sources for a common research method (within-method triangulation) and with different methods (between-method triangulation) (Smith 2014). Modell (2005) adopts a more comprehensive approach to the concept of triangulation, encompassing method triangulation, data triangulation, theory triangulation and investigator triangulation. This study has utilised data triangulation, by accessing and using alternative sources of data when they are available.

Alternative views of the same phenomenon may be possible through the process of triangulation, which in turn may increase the validity and reliability of the research (Smith 2014). PEA in particular lends itself to this approach, as the wider political, social, economic and institutional contexts are fully considered in order to obtain deeper insights and understandings.

4.4.2 Data collection – accessing the archive

This historical study is entrenched in archival sources of data, which Carnegie and Napier (1996) suggest is often the starting point for historical enquiry. However, in this case, locating and accessing a suitable archive took some time. Walker (2004) suggests that this is par for course when undertaking accounting history research, and Perkin (1970, p.12) encapsulates this study's drawn-out incursion into the archive, suggesting historical research is like crime detection when one cannot afford to ignore any clue.

Several leading INGDHOs within Australia were approached and over a considerable period of time, an in-principle Memorandum of Understanding was all but signed off for an in-depth case study with virtually unrestricted access to the organisation's internal documents and procedures. Alas this proved too good to be true. Significant problems were encountered at the eleventh hour over the definition of what constituted confidential information, intellectual property rights and publication restrictions that could not be resolved to the mutual agreement of the researcher and the INGDHO's legal, risk and compliance divisions. This reinforced that INGDHOs are particularly wary of the public's perception and image, particularly regarding the sources and uses of revenue.

The research method was subsequently refocussed on annual reports, with a further review of literature providing support for such an approach. Stephen Walker's (2004) *The Search for Clues in Accounting History* empathetically explained that experiencing the highs and lows, the euphoria and despair of searching for that illusive record, in what may loosely be defined archives, is standard practice.

After several months in conversations with the then case entity, having dealt with everyone from the volunteer receptionist to the senior counsel for Governance and Accountability, the search for documents from the archive lead to a Facebook site. This was established by a group of former employees from the then case entity being investigated. After posting a request for any ideas for accessing prior copies of annual reports, a former PA to the current CEO responded, stating that 'the required documents are under the stairs at the head office and the key is in the current PA's top right hand draw'. This was a major find and the news was relayed, somewhat diplomatically, to the main contact at the organisation under investigation. However, with dismay it was found that the documents were not annual reports, but minutes from meetings of the Board of Directors. As Smith (2014, p.15) testifies, 'research is not always simple, systematic and clean – despite the sanitised versions we read in the published journals'.

From here the search for data got decidedly worse. A new legal and compliance regime, following the appointment of a Risk and Compliance Director operating at board level, put a stop to what had then been looking like a promising research project at the former case entity.

However, this obstacle provided an opportunity to secure a new case entity, and with it a different set of archives: in this case a complete set of annual reports for Australian Red Cross from its inception in 1914 through to the present. This span encompassed the 100-year anniversary of the organisation. An archival gold mine – however even in this search I had initially been told that all avenues of securing the data set from the archive had been exhausted. However, that is now history.

Accordingly, the documentary sources that form the basis of this historical study comprise a complete set of annual reports (1914-2014) covering the first one hundred years of Australian Red Cross.[10] As alluded to, these documents were sourced primarily[11] from the Archive of Australian Red Cross, Melbourne.[12]

Historical research in accounting widely adopts archival sources of data as a means to provide deep, insightful and relevant solutions to contemporary issues. Carnegie and Napier (1996, pp.8, 28) strongly support wide interpretations of what constitutes the archive in order to provide critical insights to complex problems, especially within the wider environmental context, in which accounting is seen as a contemporary force within its historical context, impacting on the socio-political environment in which it functions.

That notwithstanding, there are some voices within the accounting literature that are critical of the use of archival data. These concerns are that, having often been authored by those in positions of authority and control, archival sources of data reflect the subjective voice of the few and may not present an objective and independent reality (Sy & Tinker 2005). Likewise, there is a subjective decision made selecting the archival source. Countervailing these criticisms, the selection of data sources (archives) was based on the research questions, as well as the availability of primary source documents. Furthermore, the adoption of a PEA theoretical

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[10] Source documents (Australian Red Cross annual reports) are referred to and incorporated into the various phases for this study according to the ending date of the report. As the financial year traverses two calendar years, the later date (year) is the determining factor. Up until the 1937-38 annual report (referred to as the '1938' report within this study), the financial year ended on 7 August, thereafter ending on 30 June. The August 7 ending date appears to have been chosen based on the foundation date of Australian Red Cross. Although formally noted as August 13, 1914, the founder of Australian Red, Her Excellency Lady Helen Munro Ferguson published a letter in the press suggesting the formation of an Australian Branch of the B.R.C.S. on August 6, 1914 and there was also reference to a 'preliminary' meeting prior to 'a further meeting held on August 13' although the 1915 annual report did not specifically disclose the date of the 'preliminary meeting' (ARC AR 1915, p.7).
[11] Some annual reports were also sourced from the National Library of Australia and Australian War Museum.
[12] In late 2014, shortly following the securitisation of my data set, Australian Red Cross donated its national archives and heritage collection to the University of Melbourne Archives, being the largest collection ever received, taking up approximately 400 shelf metres.

framework enables the analysis to go beyond the surface content of records to provide deep insights into how organisations utilise information (in this case, annual reports) to supress and conceal objective reality in line with those who hold power and control in society (see, for example, Tinker & Neimark 1997).

For historical research it is also important to validate the credibility of source material. In this case, the annual reports were published by Australian Red Cross, an entity that is part of the IRCRC Movement operating in over 189 countries. The national societies are subject to significant regulatory oversight from the parent body with a significant focus on the IRCRC Fundamental Principles which guide and informs all aspects of the organisation's existence. Accordingly, the likelihood of the annual reports being falsified documents is minimal. More important is whether the source material is biased, as opposed to being a fair representation of the events that took place. As Carnegie and Napier (1996), have stated, critical, interpretive and historical case studies look beyond the source material to infer insights from how the source material has been constructed, what has been omitted and reported on, paying attention to issues of power and control.

In relation to the authenticity and validity of evidence, several authors (see, for example, Guthrie & Parker 2004; Walker 2008) have discussed the importance of not allowing present-day judgements and interpretations to degrade the accuracy of historical events. Carnegie and Napier (1996) acknowledge that although it is important to represent past events faithfully in accounting history, it is essentially impossible to exclude imposing personal perceptions of the present onto the discussion and analysis of the past.

Whilst the limitations and inadequacies of the archive are acknowledged, most historians are of the view that the archive still plays a vital role in history. The inadequacies, however, do reinforce the point that complete objectivity in history is not possible. Furthermore, as Carnegie (2014a, p.1246) attests by drawing on the archive, 'historical accounting research, elucidated by theoretical perspectives, offers considerable scope to provide insight into contemporary accounting … practice and ideas'. Accordingly adopting a new accounting history approach based on a critical, interpretive and historical case in conjunction with the significant primary source documents is expected to provide data of sufficient richness and depth to answer the study's three major research questions.

4.4.3 *Data analysis*

The analysis was guided by the proposed theoretical framework and related literature referenced under a general analytical procedure (Collis & Hussey 2013) which enabled the use of multiple, flexible and opportunistic methods of data analysis (Eisenhardt 1989, p.539). This inductive approach was adopted to establish theoretical generalisations, as no single set of unique conventions is available for qualitative analysis (Robson 2002, p.456). Furthermore, the collection and evaluation of qualitative data often happen at the same time with categories and themes emerging as the analysis progresses (Collis & Hussey 2013, p.263).

The enquiry involved the use of inductive reasoning proceeding on the basis of observation (perceiving phenomena in a systematic manner) and analysis (critical examination in the pursuit of understanding). A significant impediment to the construction of this analysis was the lack of theoretical closure on models attempting to measure the accountability of INGDHOs. With no universally accepted framework, simply blueprinting public and private models of accountability – often shown to have their own deficiencies – is not seen as a complete solution.

Accordingly, this stage of the study involved a content analysis that sought to determine how Australian Red Cross accounts for funds entrusted, based on a qualitative analysis of primary data – the organisation's annual reports. This involved ascertaining how financial resources are accounted for and what qualitative forms of information pervaded the annual reports. Ascertaining the appropriate number of cases (annual reports) is an important task, however for a qualitative study the decision is left to the researcher (Robson 2002), who may add cases until theoretical saturation is reached or to the point of redundancy (Perry 1998). Given the complex nature and physical quantity, it was initially considered beyond the scope of this study to cover the entire population, which consisted of 100 annual reports. However, Patton (1990, p.184) suggests that the sample size should depend on 'what you want to find out, why you want to find out, how the findings will be used, and what resources you have for the study'. Furthermore, according to Patton (1990, p.180) the validity, meaningfulness and insights generated from qualitative inquiry have more to do with the information-richness of the cases selected and the observation/analytical skills of the researcher than with sample size.

Consequently, the entire set was chosen because it is more suitable for providing rich, holistic, purposeful and meaningful insights (Sekaran & Bougie 2016) into complex phenomena (Adams, Hoque & McNicholas 2006) with multiple stakeholders and, at times, conflicting concepts that require careful consideration in order to develop a suitable framework that may

explain the multiple dependant variables. This was particularly relevant given the significant institutional setting – encompassing deep social, economic, political and cultural changes.

Emerging theoretical dimensions were explored (Hoque 2006) with linkages between all phases in the analysis reviewed and evaluated to ensure all findings were integrated, which provided a more comprehensive understanding of the accountability regimes existent within Australian Red Cross.

4.4.4 Sample examination of annual reports

For this study, prior to undertaking the in-depth analysis and examination, a sample of annual reports was examined. Eleven reports were selected, beginning with the first in 1914 followed by each report published every ten years thereafter (1924, 1934 … 2014).

The reports in the sample were examined to provide clarity, informing and elucidating the analysis. A major factor for undertaking the sample examination was to ascertain their actual content. The second reason was to provide some initial insights as to how and when the reports may have changed. The third was to provide an understanding of the key themes, sub themes and emerging topics from the reports' narratives. The fourth was to provide a more informed, concise and directed analysis that is better positioned to answer the research questions. The final reason was to ascertain whether the proposed theoretical framework PEA provides an appropriate platform through which to understand the content of Australian Red Cross's annual reports and how they have changed.

Each of the sample reports were read utilising a qualitative analysis of content to identify the emerging themes, sub-themes and topics. This process involved reviewing their layout, themes, visual content and quantitative (financial) disclosures.

Details regarding the layout, format and structure and general observations about how this evolved over the period in question were first obtained. Following this, the focus turned towards ascertaining the key themes, sub themes and emerging topics. General details of the visual content were then recorded, including the number of photographs (images, pictures) alongside other visual elements (charts, diagrams, maps, tables, graphs and reports), to identify their prevalence and importance. Basic generalised descriptions of the visual elements of content were also kept. The final aspect to be reviewed was the organisation's financial disclosures, reports and allied information. This involved documenting the quantity and type of reports, how they were disclosed and associated quantitative/qualitative information.

Following the sample assessment, the theoretical framework was finalised, and the specific methods of data analysis were further developed. This resulted in two overarching stages that informed this part of the study. The first is a Descriptive Narrative (Chapters five - seven) (Funnell 1998, p.145; also see Previts, Parker & Cofman 1990, p.2; Parker 1999, p.21-25) that responds to the first research question that investigates *how* the form and content of the annual reports evolved. The second is a Discussion and Analysis (Chapter eight) (Parker 1997, p.122; also see Previts, Parker & Cofman 1990, p.2) that provides further insights into *how* the form and content of the annual reports evolved; *what* accountability regimes and protocols are evident; and *why* the form and content of the annual reports changed and evolved the way they did, by asking *what* historical determinants and sources of environmental pressure impacted on the adoption of these accountability regimes and protocols. These aspects are elaborated on in section 4.4.7.

4.4.5 *Content analysis*

Content analysis can be useful for ascertaining themes, describing trends and for ascertaining the impact of the wider social, economic and political environment on organisational documents (Berelson 1971; Neimark 1983; Krippendorff 2013), resulting in the development of comprehensive and practical theoretical frameworks (Rubin & Rubin 2011). Content analysis rests on the belief that it is possible to go behind the text and infer valid underlying meanings (Weber 1990). This approach is particularly useful when the aim of the research is to understand a complex process, where those involved have different perspectives on the matter in question (Blumer 1969).

Studies using content analysis in accounting have focused on a number of aspects, including differentiating organisational performance (Clapham & Schwenk 1991; Salancik & Meindl 1984); analysing the presence or absence of one or more attributes or particular topics (Kothari, Li & Short 2009; Neimark & Tinker 1986) and examining the content of financial information, such as annual reports (Davis & Bisman 2015; Guthrie & Parker 1989; Langton & West 2016; Moreno & Camara 2014; Stanton & Stanton 2002).

Content analysis has two broad approaches. Form orientated (semi-objective) content analysis focuses on a quantitative approach that involves scrutinising the text for the presence of pre-determined terms (or various adaptive approaches involving the routine counting of words).[13] In contrast, meaning orientated (subjective) content analysis focuses on the presence (or absence)

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[13] An element of subjectivity is introduced into form orientated content analysis in the identification of key words and the assignment of words to common semantic groupings (Smith & Taffler 2000).

of underlying themes, providing qualitative insights into the implications of text and communication.

In essence, content analysis – the method of data analysis selected for this study – consists of a set of loosely-defined procedures established to make valid inferences from texts that provide insights and understandings into the wider environmental context (Smith 2014). From this perspective it is argued that content analysis approaches that restrict themselves to a literal interpretation alone are of limited value as meaning and context are inferred by the receiver (stakeholder). Salanick and Meindl (1984) note that whether these are the *true* beliefs of the author is irrelevant.

Some studies, such as Guthrie et al. (2004), Jones and Shoemaker (1994), Beattie, McInnes and Feranley (2004) and more recently Dumay and Cai (2015), lament a lack of consistency and disclosure quality in content analysis approaches investigating the information content of annual reports. However, Weber (1990, p.62) emphasises that content analysis is part science, part art and as such depends on the judgment and interpretation of the investigator as, 'texts do not speak for themselves … the investigator must do the speaking and the language of that speech is the language of theory'. Weber (1990, p.80) suggests that researcher bias cannot be avoided when seeking to provide rich, insightful meaning about complex, abstract phenomena.

4.4.6   *Application of content analysis to Australia Red Cross's annual reports*

This section details how the content analysis was undertaken.

Following on from the work of Davis and Bisman (2015), Guthrie and Parker (1989) and Moreno and Camara (2014), the annual reports were examined according to their qualitative constructs - layout (format and structure), themes (as disclosed in the reports' narratives) and visual content (photographs, images, pictures, diagrams, charts, maps, tables and reports), and quantitative constructs - financial disclosures, reports and allied information.

Emerging themes, sub-themes and topics were discerned from the narratives and associated disclosures, in conjunction with the initial insights and guidance provided from the sample. Patterns, trends and precedents in the reports' structure, themes, visual components and financial disclosures were then investigated.

From a practical perspective, this involved discerning aspects such as size, page length, use of colour, prevalence and quantity of images, diagrams and reports, observations regarding layout,

structure and use of headings (see Davis & Bisman 2015; Langton & West 2016; Moreno & Camara 2014; Stanton & Stanton 2002). Careful records were kept regarding the introduction of new content and themes and also the omission of previous aspects covered within the reports. The identification of emerging themes, sub-themes and topics involved obtaining an intimate knowledge and understanding of the contents of the reports, as disclosed in the written words, text, phrases and themes (see, for example, Guthrie et al. 2004). This necessitated not only discerning the existence of prevalent, subjective and reported disclosures (manifest content), but also going behind the text to infer valid underlying meanings and insights (latent content) (see, for example, Sarantakos 2012; Webber 1990). Themes were identified not only according to their prevalence within the text, but also according to their relative importance and significance (Webber 1990), also considering the political, social, economic and institutional environment as disclosed under PEA (Tinker 1980).

The analysis of visual content was designed to encapsulate all mediums of communication to which organisational management avails itself – namely numbers, words and visual elements – even though accounting research has remained principally focussed on accounting numbers (Davison & Warren 2009; Gong, Lodh & Rudkin 2012; also see Ahn & Jacobs 2018). Practically this involved determining both manifest and latent understandings (see Saratakos 2005; Webber 1990) regarding the visual communications (Gong, Lodh & Rudkin 2012) as disclosed in the annual reports' images (photos, pictures) and other visual content (charts, diagrams, maps, tables, graphs and reports), to identify their frequency of use and importance (Davison & Warren 2009). Generalised descriptions of the visual elements of content were also kept. This provided insights beyond the actual surface of the image to reveal how the visual content reinforced themes, enabled certain perceptions and realities to be communicated, changed over time and allowed insights regarding the omission or inclusion of certain aspects that may have contradicted other elements of content (Gong, Lodh & Rudkin 2012). This added depth to the analysis, organisations being increasingly reliant on visual content as a means of communication in promoting their public image and socio-political perception, with aesthetic images and visual discourse often seen by management as more important than disclosing functional activities, unadulterated content and quantitative reality (Graves, Flesher & Jordan 1996; Tinker & Neimark 1987; Hui & Rudkin 2010).

The final part of the analysis was a discussion of the financial reports, disclosures and allied information. This involved documenting the quantity and type of financial and non-financial reports[14] and other associated disclosures, information and content. The content analysis was

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[14] The distinction between 'financial reports' and 'non-financial reports' was based on whether or not the 'report' would be deemed to be normally incorporated within the suite of financial reports or financial statements for that particular period. Reports typically

then applied to the complete set of annual reports according to the seven distinct phases identified:

WWI (1914-1920);
Inter-war period (1921-1939);
WWII (1940-1945);
Post-war reconstruction and regeneration (1946-1964);
Global focus – Domestic challenges (1965-1984);
International development (1985-2000);
Sector reforms (2000-2014).

This provided an opportunity to understand how the form and content of the reports evolved. On a practical level this involved looking at how the words, sentences, phrases and language emerged and had been constructed within the narrative presented in the source documents (Davis & Bisman 2015). At times this involved a multiple reading of documents to minimise the risk the reports were not influenced by my own beliefs and biases and were as accurately represented as possible, in order to enhance the validity of findings, as suggested by Patton (1990, p.180). Content analysis resting on the belief that it is possible to go behind the text and infer valid underlying meanings (Webber 1990). Each report was summarised and recorded in an excel spreadsheet, with extensive details that identified important information (data), significant changes or omissions, key themes, sub-themes and areas of agreement or disagreement with the aim of building theory as recommended by Yin (2013).

These seven distinct phases were then analysed utilising a PEA framework under its constitutive social, political, economic and institutional elements (see, for example, Tinker 1980).

In this study, the application of content analysis not only involved a literal understanding as to *how* the source documents evolved over the period under investigation, but also involved going deeper to ascertain valid underlying meanings (Webber 1990), thereby providing insights as to *why* the form and content of the reports had changed (Salanick & Meindl 1984). Specific methods of content analysis applied to this study incorporated the following aspects:

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categorised as 'financial reports' consisted of reporting on the following elements: receipts, disbursements, income, expenditure, costs, assets. In contrast 'non-financial reports' typically reported on the numerical quantity of resources, although at stages other qualitative data were used such as location. Due to the extensive time period covered by this study, the parameters surrounding the identification of 'financial reports' was not always clear cut and some reports that included the above elements were categorised as 'non-financial reports' as they would not typically be found within the suite of financial reports. For the most part, reports classified as 'financial reports' were located within the 'Honorary Treasurer's Report' (1939-1985), 'Honorary Treasurer's Report and Financial Statements' (1986-1987), 'Financial Reports' (1988-1991), 'Financial Statements' (1992-2005) and 'Financials' (2006-2013), although this section of the annual report was not always labelled with a title per se.

- How the layout, format, structure, headings and content was presented, emphasised and communicated. Informing this aspect of the analysis, PEA provides insights into how organisational management construct reality or visibility and meaning by manipulating and emphasising attention on certain aspects of the reports' contents (Stanton & Stanton 2002).

- Ascertaining the presence or absence of attributes particularly with regard to aspects previously disclosed and subsequently excluded form later reports. Under a PEA framework, annual reports considered as important for what they omit as to what they disclose (Adams & Harte 1998).

- Identification of content that establishes and portrays the notions of legitimacy, control and power. In an attempt to explain the inequalities and injustices associated with accounting, applying a PEA framework to the accountability regimes adopted provides insights into how organisational management maintain, influence and legitimise the extant social, political, economic and institutional arrangements in line with those who hold sway and power in society (Abeysekera 2003). This aspect of the analysis also entailed identifying which stakeholders (actors) held legitimacy, power and control, who was subjected to these attributes and insights as to why it was being exercised.

- How the organisation keeps at a distance and suppresses regulatory regimes (Abeysekera 2002). Within this context, PEA demonstrates how organisational legitimacy and institutional compliance with external requirements is attained via the accounting practices enacted, annual reports seen as ideological instruments for promoting policies, beliefs, attitudes and practices in forming a world-view or social ideology that fashions and legitimises objective reality (Tinker & Neimark 1987).

- How the content, themes, visual images and financial disclosures depict a certain reality that mitigates problems and tensions between organisational management and society (including all the various stakeholders). From a PEA perspective, the reports are not necessarily viewed as objective technical facts, but as subjective realities dominated by actors (stakeholders) that mystify, suppress and mask the disclosure of information from those they wish to control and influence, allowing for a different set of interpretations to be derived (Gallhofer & Haslam 1991).

- How images, photographs, pictures, diagrams, charts and other visual content were used to portray certain themes, policies, beliefs, attitudes, emotions and practices. Under a PEA framework this enables the organisation to influence and legitimise a certain world-view or social ideology that fashions and shapes objective reality (Tinker & Neimark 1987).

The adoption of content analysis is thus justified and relevant to this study as it is seen as especially useful for understanding the impact of the wider environmental context (Berelson 1971) where those involved have different perspectives regarding the complex phenomena under investigation (Blumer 1969).

Supporting this method Suddaby, Gendron and Lam (2009) found that by undertaking content analysis of financial information, such as annual reports, they were able to discern the relationship between changes in the social, economic, political, institutional and wider environmental context. This provided insights into organisational and social functioning and how those that hold sway and power in society maintain control via the disclosures contained in an entity's annual reports – aspects that have significant import within a capitalist system that relies on accountability to mitigate concerns over the management of scarce resources.

4.4.7 *Descriptive Narrative, Discussion and Analysis*

The Descriptive Narrative (Chapters five - seven) is essentially an adaption of traditional accounting history, in that it seeks to identify and describe specific events or episodes in a factual, non-analytical manner, thereby offering a representation of history which most closely represents enacted experience (Funnell 1998, p.146).

In contrast, the Discussion and Analysis (Chapter eight) is more an example of the critical, interpretive approach in the vein of the new accounting history that seeks specifically to explain and understand the historical events under consideration (Parker 1997, p.122; Previts, Parker & Cofman 1990, p.2). Informing these stages of the study were the underlying research questions and research objective.

Although significant emphasis was placed on ensuring the account of disclosures as contained within the annual reports and subsequently documented in the Descriptive Narrative and explained within the Discussion and Analysis are as faithfully represented as possible - objective, unbiased and perfect representations of history are not only difficult, but according to the critical interpretive approach adopted, impossible (Carnegie & Napier 1996, p.30). However, as Stoner and Holland (2004) contend, we have traded off potential research reliability and validity on the grounds of practicality, in order to obtain access to rich data sources and highly valuable findings, making this study of the annual reporting practices of Australian Red Cross over the course of a century, particularly unique.[15]

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[15] These issues are discussed further in section 9.3 – Limitations of the study.

The Descriptive Narrative (see, for example, Funnell 1996, 1998; Previts, Parker & Cofman 1990) was structured according to the seven temporal phases (1914-1920; 1921-1939; 1940-1945; 1946-1964; 1965-1983; 1984-2000; 2001-2014) established during the initial investigation into the wider environmental context in Chapter three. For each of these phases, key changes and developments to the content of the reports were documented and described under the four constituent components of this content analysis: layout, format and structure; themes and emerging topics; visual content and discourse (photographs, images, pictures, diagrams, charts, maps, tables and reports); and financial reports, disclosures and allied information. It is important to note that although this study is based on a critical, interpretive (Laughlin 1987; Parker 2008) and historical (Carnegie & Napier 1996) case study of documents from the archive, to some extent, this phase of the analysis was more in line with the traditional school of accounting history in that documents were investigated without fully implicating the PEA theoretical perspective.

In contrast, the Discussion and Analysis engages with all aspects of the research design, assessment methods and analysis techniques, to provide deeper insights and interpretations into both *how* and *why* the form and content of the annual reports changed and evolved in the way that they did. More specifically, the Discussion and Analysis specifically sought to respond to the three research questions:

i.   How have the form and content of the annual reports of Australian Red Cross evolved over the period 1914-2014?

ii. What accountability regimes and protocols are evident from the annual reports?

iii. What historical determinants and sources of environmental pressure have impacted on the adoption of these accountability regimes and protocols and shaped the way in which Australian Red Cross reports to its donor community and other stakeholders?

This stage of the study implicates the full use of the epistemological stance of constructionism, under a Critical Inquiry perspective, PEA framework and content analysis based on a critical, interpretive and historical case study.

The interpretations derived from the research methods and approach used in the content analysis provided an opportunity to discern how the constitutive elements of PEA – the political, social, economic and institutional environmental context – impacted on the disclosures contained within Australian Red Cross's annual reports.

4.5   CONCLUDING REMARKS

This chapter explained the research methodology applied in this study. Justifications were provided for the research design, assessment methods and analysis techniques, with the inherent limitations of the methodological framework highlighted throughout.

In adopting the research approach outlined, this study challenges the notion that annual reporting practices developed and controlled by organisational management within the INGDHO sector can necessarily be justified by claimed enhancements to the accountability regimes of organisations in terms of providing improved information for the many stakeholders that are reliant on these entities.

This study is unique in that it significantly broadens the application of PEA in accounting history research. The concept of PEA has previously not been applied to accounting history (with the exception of Langton and West 2016) within the INGDHO sector and in particular over such an extended period of time as that encapsulated in this study. Consequently, the use of PEA will add to the diversity of theoretical platforms that have been applied to accounting history.

In the next three chapters a Descriptive Narrative is presented that provides a historical account of Australian Red Cross according to the seven temporal phases (1914-1920; 1921-1939; 1940-1945; 1946-1964; 1965-1983; 1984-2000; 2001-2014). This is divided into three chapters as outlined in the introduction to Chapter five.

DESCRIPTIVE NARRATIVE – PART I

A powerful organisation has been created, ready at any moment to renew its war activities …

(ARC AR 1919, p.26)

This chapter is the first of three that cover the evolution of Australian Red Cross's annual reports, from the organisation's inception in 1914 – nine days after the commencement of WWI – through to 2014. The Descriptive Narrative covers seven distinct phases, as outlined in Chapter three, although it is divided into three parts.

Part I covers the phases encompassing WWI (1914-1920) and the Inter-war period (1921-1939) (this chapter).

The identification of different phases is particularly important in a study of this duration and accordingly a periodisation analysis (Tinker & Neimark 1987) was adopted, separating the eras based on the occurrence of a new impediment (Hoogvelt & Tinker 1978) to the extant political, social, cultural and economic environment within which Australian Red Cross functions (Moreno & Camara 2014).

The Descriptive Narrative provides a discussion of specific events or episodes in a factual, non-analytical manner (Funnell 1988, p.146) in response to the first research question: how have the form and content of the annual reports of Australian Red Cross evolved over the period 1914-2014? Although the Descriptive Narrative is designed to provide insights regarding the remaining research questions, it is more in line with the traditional school of accounting history, in that documents were investigated without fully implicating the theoretical perspective. The Discussion and Analysis then builds on the narrative providing a critical, interpretive analysis of these historical events (Parker 1997, p.122) which are informed by a Political Economy of Accounting (PEA) framework (Tinker 1980) (for further details see section 4.4.7).

The Descriptive Narrative was structured according to the seven phases encompassed in this study. For each of these phases, key changes and developments in the content of the reports are documented and described under the four constituent elements of this content analysis: layout, format and structure; themes and emerging topics; visual elements of content and discourse (photographs, images, pictures, diagrams, charts, maps, tables and reports); and financial reports, disclosures and allied information.

5.1   WWI (1914 – 1920)

Conceived amidst war, disaster and emergency, Australian Red Cross was founded on 13 August 1914. The organisation's purpose and approach to institutional life was deliberate and measured, engaging quickly in the political and social environment of a young nation as it went to the assistance, perhaps somewhat naively, of its parent nation England.

5.1.1   Layout, format and structure

From the outset, the annual reports of Australian Red Cross followed a generally consistent tenor, being well-organised both in content and structure. The first report of the Australian Branch of the British Red Cross Society (B.R.C.S.), as the organisation was then known, was 68 pages, clearly detailing the organisational structure and political connections. The overall length initially began to increase during this phase, the end of the war seeing the largest report at 129 pages, before reducing slightly, in 1920, to 108 (see Table 3).

The layout of this group of six reports was essentially the same throughout. Each began with two pages discussing leadership, executive and organisational structures[1], followed by the National Headquarters report, which appeared under the heading 'Annual Report of the Society'. This section varied in length from seven pages in 1915 to 24 pages in 1919 and consisted of a brief introduction, followed by an informal quantitative report (appearing only in the 1916-1919 reports) detailing 'Expenditure Overseas'[2] and summarising the financial achievements and disbursements of the Society. The 1919 report also provided a summary of expenditure and disbursements covering the entire duration of the war. This was then followed by a discussion on 'Finances' and 'Personnel', and then a detailed summary of the 'Main Activities' across nations in which Australian Red Cross was involved, such as England, France, Egypt, South Africa, Bombay, Sierra Leone, Mesopotamia, New Guinea, and Ceylon. To conclude this section of the annual reports, the narrative returned home, discussing 'Red Cross work in Australia'.[3]

At the end of the formal report signed off by the President, the financial reports and statements were presented (varying in length between five pages in 1918 and a single page in 1920). Visual images were spread throughout 1915-1916 and in a block of pages grouped immediately

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[1] Detailed aspects, such as: Council members, State Division representatives, committee structures and membership; and administrative and service personnel.

[2] Consisted of items such as: expenditure remitted to Commissioners in England and Egypt; money donated and remitted to Allied Societies and the Parent Society (B.R.C.S.); value of goods supplied for transports for the sick and wounded, for Military Hospitals, and from the Society's Central Depot (ARC AR, 1917, p.5).

[3] Incorporated activities such as: Farm Colonies, Depots, Red Cross Kitchens, Volunteer Motor Service, Voluntary Aid Detachments, Army Nurses, Information Bureau, Motor Cycles and Sidecars, Blinded Soldiers, Soldier Settlements, Certificates, Records, Annual Meeting, Leaflet, Overseas Workers, Acknowledgements.

following the financial reports (1917-1920). In 1915 there were photos across 15 pages, the lowest presented during the war, peaking at 35 pages in 1918 before dropping off significantly in 1920, representing just seven per cent of that year's contents – up until then visual images had taken up between 20 and 30 per cent of the annual reports' contents. The remainder of the annual reports, some 45 pages in 1915, and peaking at 72 pages in both 1916 and 1920[4], consisted of State Divisional reports from Victoria, NSW, South Australia, Queensland, Tasmania and the Northern Territory (see Table 3).[5]

Table 3 Annual report content, structure and visual disclosures 1915-1920

Year	Structure (length, format)				Total Images		International Images		Charts
	Annual Report (pages)	National Society	State Divisions	Colour	Pages	Qty.	Qty.	% Tot. Images	Qty.
1915	68	23	45	n/a	15	15	-	-	-
1916	108	36	72	n/a	27	34	11	32%	-
1917	94	38	56	n/a	21	24	12	50%	-
1918	123	60	63	n/a	35	48	25	52%	-
1919	129	65	64	n/a	33	57	22	39%	-
1920	108	36	72	n/a	8	13	-	-	-

Source: *Australian Red Cross annual reports (1915-1920)*

5.1.2   Themes and emerging topics

Prevalent themes that dominated reporting, as would be expected, were immersed in WWI. Despite this, several themes emerged that remained relatively entrenched throughout Australian Red Cross's institutional life, such as organisational legitimacy, and stakeholder reporting – recognition and acknowledgement of personal. The formation of committees; and detailed reporting and micro-accountability themes tended to relate more to the war phases, whereas administration and control; resourcing and contributions; and international prominence and global reach, transitioned in and out of the reports.

Conflict and war (WWI)

Reporting on aspects related to the conflict superseded all other themes. This was not so much a case of the reports being fixated with reporting on and accounting for the organisation's

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[4] The 1920 annual report was the first to include an index, a practice that continued until 1946.
[5] The annual reports incorporated reporting on both the National Society and State Divisions up until 1959, the number of pages dedicated to the National Society and State Divisions detailed in relevant 'Tables'.

functioning in terms of the global conflict, but rather that, as a theme, it infiltrated and subsumed all content.

This, however, was to be expected with the constitution of 'The Australian Branch of the British Red Cross Society', as the organisation was then known, reporting that:

> The objects of the Branch shall be such as are in accordance with the Geneva Convention, 1906, viz:-

> (a) To supply hospitals, ambulances, vehicles, clothing, comforts, etc., for the sick and wounded in time of war, and to generally supplement the hospitals, medical stores, and equipment for the Medical Services of the Army and Navy;

> (b) To contribute aid to the sick and wounded irrespective of nationality, even though the British Forces are not engaged;

> To enrol men and women who are qualified by having obtained certificates in first aid and home nursing , into Voluntary Aid Detachments for home service or to co-operate with St. Johns Ambulance Association and Brigade in the formation of units of trained men and women;

> To render assistance in the event of any great public disaster, calamity or need, subject to the approval of Council, or in the case of emergency, the President.
> (ARC AR 1915, p.20)

Reflecting Australian Red Cross's objectives, the distressing nature of war invaded all aspects of organisational life. A selection of content that explicitly dealt with the war is detailed as follows:

> The standing of the Australian Red Cross within political and military sectors was reaffirmed with the honorary rank of Lieutenant Colonel conferred on Commissioners of Australian Red Cross by the Minister of Defence in order to facilitate their movement within areas of hostilities. (ARC AR 1916, p.22)

Practicalities regarding the end of the war were evident:

> The Report for 1918-19 covers three months of war, eight months under the armistice, and the closing short period that has elapsed since the signing of Peace [before] several Red Cross Departments were finally closed. (ARC AR 1919, p.5)

However, the importance of Red Cross reporting continued, with the impacts of the war lasting well beyond the current phase:

> As soon as Germany could be entered the Society arranged with the military authorities to send Captain Mills to visit the various prison centres, with the view of discovering the fate of the120 prisoners unaccounted for. (1919, p.9)

A personal account (letter of thanks) from a Slovak lady upon receiving comforts in her home town of Vrutky, Slovakia:

> It seemed to them like a fairy story … poor sad-looking faces transform into happy ones by the gifts you sent. (ARC AR 1920, p.11)

Towards the end of the final report the overwhelming task of accounting for the dead became prominent:

> Lists of Gallipoli burials were completed in November and sent to Colonel Hughes in Turkey, and a list of inquiries for men believed to have fallen into Turkey's hands was forwarded to the authorities at Constantinople and Alexandria. (1920, p.11)

The importance of recognising the fallen at the end of WWI also took on particular import, as reported under the section headed 'Gallipoli Burials':

> At the personal request of Colonel Hughes, Inspector of Works, Imperial War Graves commissioner, we are now engaged in extracting from our unofficial Gallipoli reports any information which points to the conclusion that a soldier was actually in action with his unit on a given date, it being the official decision to erect a memorial to every man who is known to have fallen on a battlefield, whether there be an official burial or not. (1920, p.22)

Stakeholder reporting – recognition and acknowledgement of personal

Recognition of various stakeholders and those engaged with Australian Red Cross was a central part of reporting. Significant effort was applied to documenting and acknowledging supporters, voluntary workers, overseas workers, organisations that rendered assistance, government departments and the leadership and staff of Australian Red Cross.

Signing-off the first annual report, the President in her final words acknowledged the importance of the various stakeholders with whom the organisation interacted attesting, that:

It would be impossible within the limits of this Report to do justice to the thousands of individuals, societies and businesses firms who by their generous gifts and ungrudging service have contributed to the success of the Red Cross organisation. (ARC AR 1915, p.15)

The recognition and acknowledgement of personnel increased in coverage towards the end of WWI, with prominent Australian workers who 'gave valuable service to the Society' in England, France and Egypt and other locations overseas mentioned under various headings (ARC AR 1919, p.27).

This was recognised by the National President, Lady Helen Munro Ferguson, who enthusiastically testified that,

these are but a few of the many hundred names which should be recorded in letters of gold in the annals of the Red Cross Society of Australia (ARC AR 1916, p.31).

This was reinforced at an international level,

the Australian Council agreeing to fall in with the League of Red Cross Societies (sic) suggestion that an annual roll call of Red Cross members be taken (ARC AR 1920, p.8).

Detailed reporting and micro-accountability

The intricate way Australian Red Cross went about reporting and accounting for resources emerged early in the organisation's existence. This was reflected in the emotive language employed, with reference made to the 'Hon. Edward Miller who, since the formation of the Branch, has acted as Treasurer and *guardian* of the funds' (ARC AR 1915, p.11, emphasis added). As *guardians*, those entrusted with resources went about providing a form of micro-accountability.

The content of the second annual report, for example, provided detailed information on how funds were allocated, such as outlining the exact contents of packages sent to all Australian Prisoners of War (POWs) in Germany from the London depot:

Parcel of Food, weekly from London, made up as given in detail below:

1 Tin Army Rations	1 Tin Australian Corn Beef
½ lb. Tin Butter	1 lb. Tin Chiver's Jam
¼ lb. Tea	1 Tin Armour's Dripping
1 Tin Nestles Milk	1 Tin Salt
½ lb. Sugar	½ lb. Tea

1 Carton Biscuits	½ lb. Condensed Milk
1 Tin Camp Pie	1 lb. Sugar
½ lb. Navy Cut Tobacco (*fortnightly*)	1 Packet Lemonade Powder
100 Virginian Cigarettes (*fortnightly*)	

Other varied parcels containing Cocoa, Herrings, Sauce, etc.,

Parcel of bread *weekly* from Berne

Parcel of Cheese, Butter or Dripping, *weekly* from Berne.

(ARC AR 1916, p.19)

This form of non-financial accountability permeated most aspects of the organisation's endeavours, even reporting that they had taken over the supply of cigarettes to the sick and wounded from the Australian War Contingent Association. Reflecting this increased detail, the 1916 report expanded by almost 60 per cent to over 100 pages and included transcripts of letters from wounded soldiers and an additional financial report outlining 'Expenditure Overseas'. A section entitled 'Prisoners of War' provided a detailed account of supplies provided to POWs, reporting that,

> There is ample evidence from the thousands of replies received from prisoners, and from other reliable sources, that the supplies in about 98 per cent of cases reach their destination regularly and in good condition (p.18).

It was even reported that 'the bread baked in Berne[6] reaches the prisoners in much better condition, at any rate in the summer, than that baked in England' (1916, p.18).

The emphasis on providing detailed information regarding assistance provided to POWs continued, the 1917 report noting that 'three fortnightly parcels of food and clothing, to the value of 10/- each, are despatched to every prisoner of war in Germany' (p.8). Later, reporting that 'the average distribution of socks in France varies from 12,000 to 21,000 pairs a month' (p.9).

Some examples of the various forms of micro-accountability adopted:

> The 800 cases of apples per Karoola arrived in excellent condition and were thoroughly appreciated by all [an extract reported on from Red Cross Egypt]. (ARC AR 1916, p.9)

Quantities of items supplied in the Western theatre of War:

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[6] Berne is the de facto capital of Switzerland, a neutral Nation during WWI and was located much closer to POWs.

pyjamas, 92,292; socks, 230,323 pairs; cigarettes, 10,431,155; tobacco, 241,232 ounces; tooth brushes, 94,007; cocoa and milk, 19,872 tins; pipes, 57,691; handkerchiefs, 157,646 (ARC AR 1919, p.13).

A form of personal accountability and quality control was also evident in an extract of a letter received from Colonel Hayward, who attested that 'practically all the socks distributed by this Society are hand-knitted, and the excellence of their quality has been more than once commented on' (ARC AR 1917, p.9).

The uppermost levels of organisational legitimacy and accountability at the beginning of the twentieth century – a royal endorsement, 'her majesty Queen Alexandra honoured the Society by visiting the Central Offices and inspecting the various sections of work' (ARC AR 1918, p.7).

Although Australian Red Cross acknowledged that their accounting for resources was approximate, the organisation focussed on providing detailed accounts, espousing a form of micro-accountability embedded within war. For the most part, this reporting was non-financial in nature, the organisation choosing to focus on accounting for the qualitative use of funds by assigning non-financial quantitative information to how and where resources were expended, notwithstanding that reported on in the financial reports and statements (see section 5.1.4).

Organisational legitimacy

Organisational legitimacy, although not overtly espoused as an aspect to be reported on, infiltrated the very nature and being of Australian Red Cross. The content was not as direct and obvious as the conflict and war theme, however reporting signalled an organisation that was in the process of becoming very well connected in terms of its political, social and institutional standing.

Australian Red Cross's focus on its strong network of political contacts, socially connected committee memberships and general institutional support was evident from the outset. The introductory pages of each report acknowledged the Patron and President of the Australian Branch, His Majesty King George V and Her Majesty, Queen Alexandra, the membership of Central Council, which included amongst other well-connected members, the Prime Minister's wife, the Minister for Defence's wife, Governor-General's wife and a network of wives of State Governors.

Organisational legitimacy ebbed and flowed throughout the period in various sub-themes and narratives. Support from the Royal family carried significant political weight in the Commonwealth at the beginning of the twentieth century. Copies of letters from Queen Alexandra were prominently positioned preceding the first annual report and acknowledged again in 1917 and 1918. A typical example follows:

> I have received with much pleasure the copy of the 2nd Annual Report … will you please accept and convey … throughout the Commonwealth, my cordial and sincere congratulations upon their wonderful success in carrying on the great work of mercy which is so near to my heart. (ARC AR 1917, p.4)

Political connections comprised another sub-theme. For example: references to Mayoresses for the organisation of local branches (1915, p.12); members of parliament serving on Australian Red Cross Councils and Committees being acknowledged (1916, p.2-3) and in all succeeding reports (1917-1920); assistance from other nations' governments (1919, p.24); and high level support from the Department of Defence and various Military Departments (ARC AR 1916, p.29).

Stakeholder reporting, recognition and acknowledgement of personnel provided undercurrent support with regard to establishing organisational legitimacy by acknowledging prominent members of society. A sub-theme of institutional support was also evidenced in the narratives thanking various high-profile firms for their support, such as Messrs. Myers (ARC AR 1915, p.17); Price, Waterhouse & Co. (1916, p.15); Commonwealth Bank (1917, p.15); Eastern Extension Company (1920, p.26).

Leadership towards the end of this phase became a little more deliberate in promoting organisational legitimacy. The annual report of 1918 noted that 'statistics show that whether measured by membership, subscriptions or output of work, the period under review has been one of continued expansion and extended usefulness' (p. 5). However, the President, Lady Helen Munro Ferguson foresaw the demise of the organisation at the end of hostilities, encouraging continued support only 'until all need for Red Cross activity is over' (p.20). The end of the war saw the largest annual report to date, although paradoxically this coincided with 'one of gradually diminishing responsibilities, during which several Red Cross Departments were finally closed' (ARC AR 1919, p.5). However, the conclusion to this first post-war report saw a significant change in the language of the National President, who now stated:

A powerful organisation has been created, ready at any moment to *renew its war activities*, and be able in days of peace to play a useful part in relieving suffering and promoting national health. (ARC AR 1919, p.26, emphasis added)

This move to enhance the legitimacy and independence of the 'Australian Branch' of the B.R.C.S. was foreshadowed a few years earlier with Australian leadership referring to the organisation in Australia as 'The Australian Red Cross Society (B.R.C.S.)' as early as 1917 on the front cover of reports, even though the Australian Society would not officially take on board this name until 1927 (also see Table 2).

Administration and control

Administration and control was principally evidenced by way of a background narrative that espoused a focus on management and control; and reporting details regarding the formation, constitution and control of various executive committees. Although there was a distinct underlying theme of efficient administration it was not until 1917 that it is dealt with explicitly in a section entitled 'Cost of Administration'[7], noting that:

The Branch and Divisional Reports all bear witness to the economy practised in the administration of Red Cross work. The very large number of voluntary assistants in all departments, together with a strict supervision of all accounts, makes this possible. Those assistants who are salaried occupy positions of responsibility, and their special skill and training are indispensable in the conduct of the Society's extensive operations. (ARC AR 1917, p.15)

That withstanding, the second annual report a couple of years earlier set the scene, reporting that:

The membership of the Branch has increased, the output of the work has more than doubled, the *organisation has been perfected*, and the various activities of the Society which have taken on many new forms, have been prosecuted with unflagging energy and enthusiasm by all concerned. (ARC AR 1916, p.5, emphasis added)

The contents of the annual reports were signed-off by the President, as opposed to later years (1940 onwards) when only the introduction was explicitly authored by the President. As such the President most likely had significant control and authority over what was communicated, however ongoing differences between the State Divisions and National Society throughout most

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[7] Administrative expenditure was reported under 'Cost of Administration' in 1917, however does not resurface again until 1941, under 'Headquarters Administrative Expenses' (p.43).

of the twentieth century until its restructure in late 2009 will have evidently complicated this process (IFRC 2013, p.6).[8]

Resourcing and contributions

Australian Red Cross was intrinsically dependant on various stakeholders for resources, contributions and funds.

The importance of this theme can be noted in disclosures such as this:

> Before the departure of Australian troops to the front, the money and goods were transmitted to the High Commissioner, London, for the British Red Cross Society, who undertook to place these resources at the disposal of the Australian troops so soon as they should become engaged. Since the Australian forces took the field, all goods and money have been allocated to their use. (ARC AR 1915, p.10)

For the most part, resourcing and contributions were interwoven within the narrative, providing many accounts regarding the receipt, allocation and distribution of funds and resources. Such as, 'Australia Day was celebrated on 30th July and large sums were collected throughout the Commonwealth for the Australian sick and wounded' (ARC AR 1915, p.12). Acknowledgement was made to the Naval Department for granting facilities for shipping and for allocating space for goods, the Shipping Board for increasing the freight quota (from 200 to 250 tons each month, with a further 53 tons space granted for Christmas presents) and the Commonwealth Bank for transferring money to London without any charge (ARC AR 1917, p.15).

Specific reference was made to a nation state recognising that 'the Government of Cuba sent a contribution of £2083/6/8 to the Governor General for the Australian Red Cross' (ARC AR 1919, p.24).

In the final report for this period, an additional section provided a historical summary of Australian Red Cross's activities in England throughout the war.

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[8] Initial problems were particularly evident in Victoria, with the state and national headquarters, both located in Melbourne (the national capital at that time) exasperated by clashes in management style between Lady Helen, the National President, and Lady Margaret Stanley, Victorian State Division President. As respective wives of federal and state Governors General, both holding vice-regal status and residing in the city of Melbourne with vastly contrasting approaches to leading Red Cross, problems were perhaps inevitable (Oppenheimer 2014, p.23).

International prominence and global reach

Australian Red Cross's international prominence (or lack thereof) was embedded in the fact that it was part of the B.R.C.S. – an organisation that had global reach, in particular across the colonies of the British Empire.

This was reflected in the content of reporting, with a certain level of respect accorded to the Parent Branch, a typical example being a letter published on the opening page of the first annual report from the Queen's representative:

> Her Majesty thinks that the wonderful manner in which the people of the Commonwealth have responded to the Appeal made on behalf of sick and wounded soldiers and sailors is very remarkable. (ARC AR 1915, p.6)

References to the global reach of Australian Red Cross continued to be connected to the international prominence of the B.R.C.S. and the global nature of WWI. However, in 1920 the Australian Red Cross Society was charged to appoint a Governor to the League of Red Cross Societies for a period of four years. On the unanimous invitation of Central Council, Her Excellency Lady Helen Munro Ferguson consented to undertake the Society's representation (ARC AR 1920, p.7-8).

These undertakings provided the impetus that would see Australian Red Cross recognised as a national society in its own right by the International Committee of Red Cross (ICRC), but this would come many years later in 1927.

5.1.3   *Visual elements of content and discourse*

The presence of visual elements of content was evident from inception, the first annual report containing fifteen full page images dedicated to reinforcing the importance of this young organisation as it went about its mission of rendering assistance to the sick and wounded during this unprecedented time of international conflict and war. Visual images appeared in all reports, peaking at 57 in 1919, before dropping back significantly following the conclusion of the war, with the 1920 report containing just 13 images, the lowest throughout this phase.

The first image of note appeared on the front cover of the 'First Annual Report', the heraldic *Red Cross* depicted in full colour (red), a symbol that would become synonymous worldwide with providing assistance to those in need during times of war, disasters and emergencies (ARC AR 1915, p.20). The *Red Cross* continued to appear on the cover of the annual reports

throughout the organisation's history, reinforcing the international prominence of the Australian Society, a theme intertwined within the global status of the IFRC and ICRC – entities that would go on to change the course of world polity and social functioning throughout the twentieth century.

Supporting the theme of organisational legitimacy, about half of the images in the first annual report were of the Governor-General's wife and wives of various State Governors, who took on the roles of National President and State Presidents respectively – reinforcing the significant political, social and institutional networks of the 'Australian Branch'. The remainder of the images in the 1915 report provided support for Australian Red Cross's organisational functioning depicting 'Headquarters Depot, Federal Government House' (p.24), 'Sydney Depot, N.S.W.' (p.30), 'South Australian Depot' (p.47), 'Corner of stock room, Queensland Division' (p. 54), 'A corner of packing room, Government House, Western Australia' (p.60), a 'Red Cross Display' in Hobart (p.65) and Launceston (p.66).

The key themes of visual content across the remaining five reports were a continuation of organisational legitimacy, reinforcement of international prominence and global reach and a focus on post-war domestic support for veterans in the 1920 report. Conflict and war continued to pervade all that the Red Cross put its hands to, and this was no different with the visual elements of content. However, reflecting the narrative, there appeared no overt strategic effort to depict images that portrayed the graphic reality of war and resulting loss of life.
Support for organisational legitimacy within the visual content continued to be evident, the first image depicted in 1916 a 'Visit of H.R.H. The Prince of Wales to Red Cross store, Ismalia' (p.4). Australian Red Cross's legitimacy appeared to be entrenched within images portraying political connections, wider social acceptance and institutional standing and nationalistic pride. For example, in the 1918 report, a packed central Melbourne street for the Red Cross Appeal (p.48); a 'Red Cross Workers' Procession, Brisbane, Queensland' (p.50); and a parade for returned wounded soldiers in Tasmania (p.57) further supported this notion. At the close of the war, images of 'V.A.D's in Peace Processions' on 19 July 1919 at both Sydney (p.56) and Launceston (p.62) commanded respect – the nationalistic pride and unwavering support for those involved in providing assistance throughout the war unmistakeable.

International prominence and global reach was clearly evident within the visual elements in the 1916-1919 reports, with images of Australian Red Cross depicted in action at most locations around the world which had endured conflict. This complemented the focus within the narrative and also helped embed Australian Red Cross's organisational legitimacy within a wider global environmental context.

The extent of images depicting Australian Red Cross operating in overseas locations was significant. The 1916 report contained 32 per cent supporting this theme, displaying photos of a 'Central Store, Cairo' (p.6); shipping Red Cross stores in Alexandria (p.10) and the 'No.3 Australian General Hospital at Lemnos Island Greece' (p.14-15). This increased further to 50 per cent in 1917. Some examples: transport of Red Cross goods in Palestine (p.30) and Red Cross outings for convalescents in Egypt (p.24). The use of internationally domiciled images peaked in 1918 at 52 per cent of visual content, consisting of Australian Red Cross depots across a number of global locations, such as Germany (p.26); France (p.29-30) and England (p.27, 28, 34); a 'Prisoners of War Red Cross parcels office, Schneidemuhl, E. Prussia' (p.31); 'Distribution of Australian Red Cross Xmas presents at Cairo', Egypt (p.39); and an 'Army nurses club Bombay, India' (p.58). The 1919 report was similar, with 39 per cent of images also supporting this theme, with Australian Red Cross depots depicted at London, England (p. 37); Paris, France (p. 39); Cairo, Egypt (p.42); Jerusalem (p.43); Cape Town, South Africa (p.44); and Marakeb, U.A.E. (p.43).

The underlying support for organisational legitimacy, transitioned dramatically after the cessation of hostilities, with all the images in 1920 located domestically – in stark contrast to proceeding reports where at minimum half of the images were internationally based (apart from the opening report). This change in reporting of visual elements reinforced the organisation's move to encapsulate its legitimacy as a post-war domestic support organisation, the images in the final report of 1920 now focused on the Australian environmental context. This incorporated the Red Cross in action across all State Divisions with photos of a blinded soldiers' tea rooms in Sydney, NSW (p.29), convalescent homes at Geelong, Victoria (p.31) and Henley Beach, SA (p.34), a convalescent farm in Kalamunda, WA (p.34), ANZAC hostel in Brisbane (p.35) and a sporting grounds club house erected by the Northern Tasmanian Division (p.37). The visual discourse provided a deliberate focus on the significant national reach of the organisation now looking after returned soldiers in the post-war period.

5.1.4   *Financial reports, disclosures and allied information*

All accounts of Australian Red Cross were audited from the outset – the financial reports[9] signed off by the Honorary Auditors, Honorary Treasurer and Honorary Accountants. The notations F.I.A.V., A.I.A.V., or F.I.C.A.[10] followed the auditors' and accountants' names recognising their professional affiliations and standing; and attesting to the legitimacy of the

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[9] For consistency, the financial reports and statements associated with Australian Red Cross's financial reporting are referred to as 'financial reports', although this section of the annual reports underwent various section heading iterations throughout the organisation's history (see section 4.4.6 for further details).

[10] F.I.A.V. – Fellow, Institute of Accountants, Victoria; A.I.A.V. – Associate, Institute of Accountants, Victoria; F.I.C.A. – Fellow, Institute of Chartered Accountants.

financial reports and by extension the legitimacy of Australian Red Cross. A sample of notations from the 915 annual report as follows:

C. AREY SMITH, A.I.A.V.
Honorary Accountant

Audited and found correct,
Strangward and Shackell
Incorporated Accountants
Honorary Auditors

Edward Miller
Honorary Treasurer.
(ARC AR 1915, p.18-19)

The 1916 report however did not have the name of the auditors. In its place the auditors were referred to within an 'Honorary Treasurer's Report', the only time this report appeared during this phase, although it would become a common feature again in 1939. There were two pages dedicated to the Treasurer's Report in 1916, however it was situated directly under the heading 'Expenditure Overseas' and was more an introduction to this report on expenditure and remittances to London and Egypt attesting that, 'from the latest Balance Sheet received the Honorary Treasurer has to report that on 29th May, 1916, the funds in London were £26,119/0/5, as certified to by the Hon. Auditors, Messrs. Newman, Ogle, Son & Grace' (ARC AR 1916, p.34).

An emphasis on reporting independently monitored financial disclosures was established early, providing assurance to the Australian public that funds entrusted to the organisation were carefully managed. Further examples of this occurred in the 1918 and 1919 annual reports, in which it was noted 'the Society's Annual Balance Sheet is audited by Mr. R. H. Shackell, F.I.C.A., and Mr. Arthur W. Cleveland, F.I.C.A.' (1918, p. 6; 1919, p.7). Supporting the theme of accountability, internal control and governance that emerged, the 'Expenses of Honorary Accountants and Running Audit' was disclosed in 1918 and 1920, being £350 and £376 respectively (1918, p.20; 1920, p.27) opposed to just the 'Auditor's Fees' of £40 in 1919 (p.29). The auditor's fees were not disclosed in earlier years, however in 1915 the annual report revealed the cost of £73 3s 4d for 'Badges, Collecting Tins, Measurement Forms, & c.' in an apparent effort to enhance transparency, again reinforcing an undercurrent theme of detailed reporting and micro accountability (p.19).

Following the coming in to force of the constitution of the Australian Branch, B.R.C.S. in January 1916, a 'Finance Committee' was formed to act as an 'Executive' which held ten meetings in its inaugural year (ARC AR 1916, p.28). One of the first recommendations made by the Finance Committee (and subsequently endorsed by Council) was to secure the national body's management and control of Red Cross funds. State Divisions were mandated to contribute towards funds sent overseas for Red Cross purposes, or spent in Australia for the purchase of goods, in the following proportions:

> New South Wales, 40%;
> Victoria, 30%;
> Queensland, 10%;
> South Australia, 10%;
> West Australia, 5%;
> Tasmania, 5%.
> (ARC AR 1916, p.28)

Membership of the Finance Committee, consisting of powerfully connected and influential members of society and the political establishment, that assisted the national body to maintain effective control, especially with regard to the at times wayward State Divisions. To assist with this aspect of the organisation's functioning and also to enhance Australian Red Cross's accountability, internal control and governance, the 'Finance Committee' increased the number of meetings held, peaking at 18 in 1917 (p.6) before reducing towards the end of the war to 12 meetings in 1919 (p.5) and just six in 1920 (p.7) (see Table 4). As a further measure the 1917 report noted that the London Finance Committee 'is responsible for the funds remitted from Australia; monthly meetings are held, and all details of expenditure are considered and closely scrutinised' (ARC AR 1917, p.6). The focus on internal accountability and governance expanded again in 1918, with 'three Finance Committees engaged in administering the funds provided for overseas work' (ARC AR 1918, p.5) and requirement that 'each Australian [State] Division has its own Finance Committee, which is responsible for money collected within the Division and expended on local schemes' (p.6).

Throughout this phase the quantity and type of financial reports presented was wide and varied, ranging from a solitary financial report after the close of the war in 1920 to four financial reports and a supplementary summary of achievements in 1918 (see Table 4). The only financial report that appeared in all years was the 'Australian Red Cross Society, B.R.C.S. Statement of Receipts and Disbursements for the Twelve Months, ended 7th August, 1920' (ARC AR 1918, p.20). Subsequently referred to as the 'Statement of Account of Moneys dealt with by the

Honorary Treasurer of the Australian Branch' in 1915-1916 and the 'Statement of Receipts and Expenditure' in 1917. Although the changes were subtle, the transition from 1917 to 1918, where the word 'Expenditure' was replaced with 'Disbursements' is revealing.

Table 4 Financial reports and allied information 1915-1920

Year	Report Type						Executive & Finance Committee
	Pages	Number of reports	Receipts and Disbursements or Income and Expenditure.	Expenditure, Costs or Disburse's. only	Resources, Assets or Balance Sheet	Non-financial report[11]	Number of meetings held and reported
1915	4	2	1	-	-	1	n/r
1916	4	2	1	1	-	-	10
1917	3	2	1	1	-	-	18
1918	7	5	4	1	-	-	n/r
1919	3	3	2	1	-	-	12
1920	1	1	1	-	-	-	6
Notes:	n/r - not reported						

Source: Australian Red Cross annual reports (1915-1920)

Apart from the 'Statement of Account of Moneys dealt with by the Honorary Treasurer of the Australian Branch', the only other quantitative report in 1915 was a non-financial report the 'Headquarters Depot, Federal Government House, List of Articles' which detailed stores and supplies from Local Branches in Victoria forwarded to England and Egypt through the Headquarters Depot from 7 August 1914, to 7 August 1915. Responsibility for this transitioned to the various State Branches that co-ordinated the collection of supplies from the many Local Branches and distributed them to various locations overseas.[12]

Reporting in 1916 saw the introduction of a new report 'Expenditure Overseas' detailing expenditure and remittances in London and Egypt. This was condensed to a supplementary summary of achievements from 1917 to 1919, although the summary was moved to the opening page and outlined 'the main items of expenditure on Red Cross Work overseas and in Australia' (ARC AR 1919, p.5). Financial reporting was identical in 1917, before increasing significantly in 1918, coinciding with the most receipts taken during the war of £483 464. Three new

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[11] The distinction between 'financial reports' and 'non-financial reports' is based on whether the 'report' would be deemed to normally be incorporated within the suite of financial reports or statements. 'Non-financial reports' typically reported on the numerical quantity of resources or other quantitative data (see section 4.4.6 for further details).
[12] Although responsibility for managing and reporting on the Central Depot passed on to the Victorian Division in 1916, the onset of WWII evidenced the reincorporation of various reports back to the National Society.

financial reports were added to the 'Statement of Receipts and Expenditure' and supplementary summary of achievements. Two of them appeared only in 1918: the 'Australian Red Cross Society, B.R.C.S. Victorian Account Statement of Receipts and Disbursements, for the Twelve Months ended 7th August, 1918'; and the 'Cape Town Anzac Committee Income and Expenditure Account for the period from 1st August, 1917, to 31st July, 1918'. A 'Summary of London Accounts' was included in 1918 and 1919, most likely due to the significant level of funds being remitted to London at the peak of hostilities. At the end of the war only the 'Statement of Receipts and Expenditure' remained, the only report presented in every year throughout this phase.

Australian Red Cross's efforts to account for the use of resources appeared deliberate and measured, the quantity and type of reports having increased commensurate with the level of funds received.

5.1.5   Summary

This section provided an overview of the layout, themes, visual content and financial disclosures of the first six years of reporting by Australian Red Cross. The main themes evident throughout this phase were focussed on descriptions and changes in WWI (conflict and war theme), organisational legitimacy, stakeholder reporting – recognition and acknowledgement of personnel, administration and control; and international prominence and global reach. Aside from changes, such as an increase in visual content, financial disclosures and size of the reports at the peak of the war, with an accommodating downturn after the cessation of hostilities in 1920, the reports experienced only gradual evolution over the period.

5.2   INTER-WAR PERIOD (1921 – 1939)

The Inter-war period (1921-1939) was an important phase for Australian Red Cross as the organisation came to terms with institutional life devoid of the galvanizing impetus of war. Although it struggled on many fronts, especially in relation to the financial resources at its disposal, the National Society would gouge out a place on the national stage for itself, with the Australian Red Cross Society separating itself to significant extent from the B.R.C.S. in 1939, after the Australian Government finally recognised it as a national organisation on 5 May 1939 – on the cusp of war, yet again.

5.2.1   Layout, format and structure

Reflecting the importance of Australian Red Cross's independence, no longer referring to the Australian Society as a Branch, the cover page of the annual report also adapted a likeness of the 1938 annual report cover page appearing below, the organisation having foreshadowed the change a year early (see Figure 3).

Figure 3 Australian Red Cross annual report cover page 1937-38

Australian Red Cross Society

Twenty-Fifth Annual Report
and
Financial Statements
1937-38

While income and expenditure shrank dramatically in the post-war era, the annual reports increased in size and eventually peaked at 171 pages in 1935 (the largest in the organisation's history). In 1938, on the threshold of WWII, the number of pages fell by nearly 50 per cent; seemingly signalling the organisation would be less reliant upon its annual reports to evidence its worth. In contrast, immediately following WWI, Australian Red Cross commenced reporting on institutional life under significantly reduced content – the size of the reports increasing dramatically in times devoid of war (see Table 5).

The layouts did not show many changes. There were some differences with regard to a noticeable absence of visual images, however for the most part the reports were quite similar in terms of structure to the WWI phase. In a similar manner, each report commenced with two pages covering leadership, executive and organisational structures, expanding to three in 1939. This was then followed by the main report from the National Society under the heading 'Annual report of the Australian Red Cross Society'. This section was fairly consistent, reporting mostly around the key themes post-war domestic support for veterans, organisational legitimacy in times of peace and domestic social responsibilities. The 1934 report, being fairly typical for this period, consisted of the following aspects: 'The Prince of Wales' (p.9); 'Lord Novar' (p.9); 'League of Red Cross Societies' (p.9); 'Fifteenth International Red Cross Conference' (p.10); 'Imperial Soldiers' Fund (p.10); 'Florence Nightingale Medal' (p.11); 'Post-Graduate Nursing Courses' (p.11); 'Central Council' (p. 11); 'Mr. W. F. Greenwood' (p. 11); 'General H. B.

Champain' (p. 12); 'Miss Consett Stephen, O.B.E.' (p.12); 'Repatriation Commission' (p.12); 'Aerial Medical Services' (p.12); 'Christmas Greetings' (p.12); 'International Memorial to Florence Nightingale' (p.12); 'Invalid Soldiers' (p.14); 'Red Cross Institutions for Soldiers' (p.14); 'Limbless Soldiers' (p.14); 'Peace Activities' (p.15); 'Voluntary Aid Detachments' (p.16); 'Branches and Auxiliaries' (p.16); 'Junior Red Cross' (p.16); 'Intermediate Organisation' (p.17); 'Acknowledgements' (p.17).

Table 5 Annual report content, structure and visual disclosures 1921-1939

Year	Structure (length, format)				Total Images		International Images		Charts
	Annual Report (pages)	National Society (pages)	State Divisions (pages)	Colour	Pages	Qty.	Qty.	% Tot. Images	Qty.
1921	79	23	56	n/a	-	-	-	-	-
1922	81	14	67	n/a	-	-	-	-	-
1923	94	16	78	n/a	-	-	-	-	-
1924	102	17	85	n/a	-	-	-	-	-
1925	115	17	98	n/a	1	1	-	-	-
1926	119	20	99	n/a	-	-	-	-	-
1927	137	15	122	n/a	-	-	-	-	-
1928	141	18	123	n/a	7	9	-	-	-
1929	145	19	126	n/a	6	12	-	-	-
1930	153	21	132	n/a	-	-	-	-	-
1931	147	20	127	n/a	5	12	1	8%	-
1932	146	18	128	n/a	-	-	-	-	-
1933	154	18	136	n/a	-	-	-	-	-
1934	155	20	135	n/a	1	1	-	-	-
1935	171	17	154	n/a	5	5	-	-	-
1936	157			n/a	-	-	-	-	-
1937	142	18	124	n/a	1	1	-	-	-
1938	73	16	57	n/a	-	-	-	-	-
1939	79	23	56	n/a	-	-	-	-	-

Source: Australian Red Cross annual reports (1921-1939)

Following the formal part which was signed off by the President, the financial reports were presented. The overall content was similar, and it gradually increased from two to four pages by 1939. However, a significant change in direction was quite evident with regard to the use of

visual elements. In contrast to the previous phase when all the reports contained visual images, only four of the nineteen reports had more than one page dedicated to photos – with those that contained a single image (1925, 1934, 1937) displaying portraits of the newly elected Red Cross President. The 1928 report was the first to have more than a page dedicated to visual images and although it is only seven pages, it was the largest, dropping back to six pages in 1929 and five pages in 1931 and 1935. Of note, whereas in the WWI phase all but one of the reports dedicated between 20 and 30 per cent of the report to visual images, of the four reports that contained more than a single image, visual images only represented between 3 and 5 per cent.

The remainder of the annual reports consisted of State Divisional reports from New South Wales, Victoria, South Australia, Queensland and Tasmania, with the ACT reported on in 1928 and 1939; Northern Territory in 1938 and 1939; and the Papuan, New Guinea and Norfolk Island Divisions also reported on at the outbreak of war in 1939. The extent of content devoted to State Divisions was considerable, commencing at 56 pages in 1921, before progressively increasing to 154 pages in 1935 (also coinciding with the longest annual report) before winding back significantly in the years leading up to WWII, retreating again to 56 pages in 1939, the same level Divisional reports were at the beginning of this phase. Of note, the proportion of the annual reports dedicated to State Divisional reporting increased to almost 90 per cent in 1927, before gradually declining to 70 per cent in 1939. The onset of war saw this downturn continue to accelerate, with just over 36 per cent of the annual report dedicated to reporting on State Divisions in 1944, the National Society asserting its prominence in times of conflict and war.

5.2.2   Themes and emerging topics

The sixth annual report for the organisation and first for this phase of activities was also the last as President for Lady Helen Munro Ferguson, founder of the Australian Society. These significant environmental changes also saw the emergence of several new themes, most notably post-war domestic support for veterans and domestic social responsibilities, with organisational legitimacy again presenting as a dominant theme. However, during this phase the emphasis dramatically shifted to a focus on the role of Australian Red Cross in times of peace – an aspect of organisational life that had not previously been experienced.

Organisational legitimacy in times of peace

Immediately the focus in the inaugural 1921 annual report under the direction of the new President, Her Excellency, Lady Forster, turned to establishing a successful peace-time organisation having previously legitimised its existence as a powerful wartime organisation. This transition, however, would not be easily achieved,

for an even better result when the sleep of war-weariness has passed and when the public awakes to the fact that the need for co-operation and unselfish service among all classes of the community is as great now, *to enable us to successfully face the problems of peace*, as it was to support us through the strain and struggle of war (ARC AR 1921, p.11, emphasis added).

Under the ubiquitous heading 'Future Work', the scope of Australian Red Cross's peace programme was noted as being a wide one, the 1921 report stating that:

> While unceasingly continuing its work of ameliorating the lot of ex-soldiers and army nurses suffering from the effects of war service, the Society has widened its sphere of action to include the promotion of national health and the relief of suffering amongst the community. (p.7)

Throughout the following years, in addition to reporting on the general activities and financial performance of the organisation, there was a sustained effort to legitimise and 'justify its continued existence as an indispensable organisation' (ARC AR 1924, p.13). However, in seeking this justification there was still significant recourse to reporting war-related matters, such as accounting for the 'care and comfort of those ex-service men who are still suffering from wounds, sickness or distress' (p. 3). The way forward 'playing a useful part in the health work of this young country' clearly articulated, although continual reporting on post-war related activities stymied attempts to refocus the organisations strategic direction (p.13).

Throughout the Inter-war period, Australian Red Cross attempted to highlight the importance of its peacetime operations, with a section entitled 'Peace Work' being introduced in 1926 which continued up until 1938. Even while 'Peace Activities' (as this section became known) was an integral aspect of reporting, there was concern that,

> Some members of the Society have not grasped the fact that the Australian Red Cross constitution now includes the improvement of health, the prevention of disease, and the mitigation of suffering in Australia and elsewhere (ARC AR 1927, p.11).

This confusion may have resulted from the activities reported in this section often being war related. These included, for example, visits to distressed soldiers and their dependants (ARC AR 1927, p.12); the provision of clothing, comforts and other assistance to ex-soldiers, (1934, p.17); and the creation of an 'After-Care Department' dedicated to providing social services for the sick wives and children of returned soldiers (1938, p.12).

During this period, 'Peace Activities' constituted only a relatively small section of the reports (at most two pages). However, prior to WWII this had expanded into a range of key public

services including 'Hospital Aid',[13] 'Blood Transfusion Service',[14] 'T.B. Care',[15] 'Crippled Children',[16] and 'Civilian Aid Detachments'[17] (ARC AR 1938, p.12-13). Even though most of the content was still connected to WWI, it was obvious from the above and the rhetoric of leadership commentary within the reports that attempts were being made to channel the organisation's focus in this direction.[18]

By the start of the WWII phase, all formal references to 'Peace Activities' ceased to exist, never seeing the light of day again under that departmental heading, as the Red Cross once again devoted itself to serving in conditions to which it was more accustomed – the most devastating conflict known to humankind where its services were so desperately needed.

Conflict and war – post-war domestic support for veterans

Conflict and war continued infiltrating organisational reporting through the most dominant theme evident during this phase – post-war domestic support for veterans. With regard to future activities the President, Rachael Forster, asked Branches to 'maintain as their chief interest the care of invalid soldiers, sailors and army nurses; to help bush nurses in soldier settlements; and to aid in the extension of the V.A.D. movement' (ARC AR 1921, p.7).

Some notable aspects of operations still accounted for that held an intrinsic link to war were 'Red Cross and General Hospitals',[19] 'Limbless Soldiers',[20] 'Blinded Soldiers',[21] however if glanced over tended to masquerade the horrific underlying nature of what was being conveyed. The reports also contained their share of incongruity, reporting that although there was an extensive waiting list for assistance from Convalescent Homes[22] there were many men 'anxious to leave … as this would be there salvation', but with little work and outside help available

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[13] Included the establishment of additional beds, maintenance, patient visiting, renovating and equipping wards, canteens and kiosks at civil hospitals, bush nursing centres, convalescent homes and baby health centres.

[14] The Blood Transfusion Service was founded in Victoria in 1939 and just prior to WWII expanded into Western Australia, Queensland and Tasmanian Divisions for meeting the needs of patients in public hospitals (ARC AR 1939, p.12). This expanded into assistance with the war effort, with a mobile blood bank instigated for Army Medical Service purposes (1940, p.26).

[15] Arranging for the examination of children of tubercular parents and affording treatment in sanatoria for cases where this was deemed desirable.

[16] Red Cross assistance in conjunction with government subsidies involved the acquisition of accommodation for patients requiring after-care; upkeep of an ambulance for the conveyance of crippled children, and the provision of appliances at the Children's Hospitals (ARC AR 1938, p.12-13).

[17] Red Cross Civilian Aid Detachments were planned to be introduced for use in case of emergency, whether it be for war, bush fire, flood, epidemic, or any other catastrophe. This initiative however was placed on hold due to the outbreak of WWII, the focus again turning back to Voluntary Aid Detachments which have an express military service mandate.

[18] The reports contained commentary from the National President, State Presidents, Honorary Treasurer and National Council legitimising Australian Red Cross's existence as a peace-time entity by reporting on activities that were not war related (see, for example, ARC AR 1921, p.11; 1924, p.13; 1927, p.11; 1934, p.15; 1938, p.12).

[19] In 1920 the reports account for a dental lathe and operating table for facial work that has been given to No. 7 A.G.H. (Australian General Hospital) (p.12).

[20] One of the most valuable sections of the Red Cross was reported to be Limbless Soldiers (ARC AR 1926, p. 18; 1933, p.13).

[21] The 1921 report noted that these soldiers receive special attention and care, with a Blinded Soldiers' Tea Company in NSW now a flourishing concern (p.9).

[22] In 1920, immediately following WWI, 15 811 patients had passed through Convalescent Homes in NSW alone. By 1934, over a decade later, demand still outweighed supply, with some 3 694 ex-soldiers assisted by the Convalescent Department in NSW from 4 293 applications (ARC AR 1920, p. 41; 1934, p.27).

many of these men, having suffered from nervous breakdowns, 'drift back to the asylum, having lost hope' (ARC AR 1934, p.27).

The intimate reality of life and death was reflected in reports of Australians buried at Cape Town:

> On Anzac Day last, a special visit was paid and some beautiful flowers were taken to the cemetery. Photographs of some thirty graves were taken and copies forwarded through the Commonwealth High Commissioner (London) to the next of kin. (ARC AR 1922, p.9)

And a little later in the same report Australian Red Cross embedded its legitimacy in post-war domestic support for veterans with the 'claim that nowhere in the world is more being done for the men disabled in the war than in Australia' (p.11).

A key focus was looking after ex-soldiers still receiving medical treatment by the Repatriation Department across 66 institutions, which amounted to 4 300 soldiers of whom 2 300 were still patients at the end of reporting in 1924, with 'no material diminution in patient numbers noticed the last couple of years' (p.7). The importance of this area did not appear to diminish with the passage of time, it being reported in 1931 that 'statistics given in the last report of the Repatriation Commission show that the number of out-patients has increased from 2,576 in 1924 to 13,740 in 1931' (p.14).

The devastating legacy of war was promoted in the 1930 annual report,

> One of the *most useful* sections of Red Cross work is the provision of motor cycles and side cars, or where more suitable motor cars or trucks, for men suffering from *double amputation* or *equally serious disablements* (p.11, emphasis added).

The main emphasis appeared to be in justifying Australian Red Cross's existence looking after ex-soldiers in the post-war environment, although this changed significantly at the outbreak of war on 1 September 1939, with leadership immediately re-focusing the organisation's reporting and providing an addendum to the annual report in 'relation to war service and contributory issues' (ARC AR 1939, p.10).

Domestic social responsibilities

Organisational leadership signalled their intent to establish a successful peace time organisation entrenched in domestic social responsibilities, with the new President reminding everyone in her opening address within the 1921 annual report that:

> Australian Red Cross as a member of the League of Red Cross Societies has undertaken to assist movements for the promotion of national health and the mitigation of suffering. The patriotic spirit which provided such inexhaustible benefits for the sick and wounded of the army will find a congenial outlet in thus ministering the relief of suffering amongst the community, and it is confidently anticipated that members will rise to this fine opportunity for national service. (p.7)

The effects of war continued to infiltrate not only the institutional functioning of Australian Red Cross, but also the social perception of many Australians despite attempts to counter otherwise. The Presidents reiterated 'the need for co-operation and unselfish service among all classes of the community is as great now … as it was to support us through the strain and struggle of war' (ARC AR 1921, p.11), despite 'experience show[ing] that the public, and even some members of the Society, have not grasped the fact that the Australian Red Cross constitution now includes the improvement of health, the prevention of disease, and the mitigation of suffering in Australia and elsewhere' (1927, p.11).

The importance of Australian Red Cross's focus on domestic social responsibilities encapsulated an institution that would last into the next century and beyond, 'a new undertaking by the Victorian Council … the organisation of a Blood Transfusion Service, for which a definite need had become apparent' (ARC AR 1930, p.12).

Administration and control

The focus on administration and control was not as evident throughout this phase, apart from a 19 page 'Report of Branches and Auxiliaries, 1934-1935' (ARC AR 1935, appendix, pp.1-19). The impetus of war appeared to rouse the Red Cross into action, organisational management reporting in 1939 on 'another major item of policy determined upon by the Council … the dissociation of the administration of the Society from that of any Division' (p.12). In relation to this, 'the free use of a substantial portion of the admirably situated building … being fitted up for administrative purposes at very little cost to the society' was enthusiastically reported (p.12). Sensing an increase in demand for the organisation's services, the 1939 report also saw the introduction of an 'Australian Red Cross Directory' providing 'Headquarters Administration' and 'Divisional Administration' contact details (p.79).

Stakeholder reporting – recognition and acknowledgement of personal

Australian Red Cross's reporting to stakeholders – recognising them for their contributions and support – diminished in contrast to that evidenced throughout the war years. Organisational management's focus on this previously dominant theme was not as significant, although the incumbent President, Rachael Forster, still closed the opening report in this phase by acknowledging, 'the many to whom the Society owes gratitude for services rendered during the year'. Similar undertakings were rendered in 1923 (p.12); 1927 (p.12); (p.13); 1929 (p.13); and in 1930 recognised under a separate section heading 'Acknowledgements' (p.13), a practice that continued throughout the remainder of this phase (1931, p.17; 1932, p.15; 1933, p.16; 1934, p.17; 1935, p.14; 1936, p15; 1937, p.15; 1938, p.13; 1939, p.10).

Although stakeholder reporting diminished somewhat a section 'awarding an Australian Red Cross Medal for all workers that have completed 20 years' service for the Society' was introduced in 1925 (p.8). Reporting on this award continued up until the final report in this period in 1939, when more pressing issues took precedence as Australian Red Cross prepared the organisation for war, once again.

Resourcing and contributions

Although Australian Red Cross was only managing approximately ten per cent of the funds compared to WWI, references for the need to raise additional funds are minimal and directed towards membership subscriptions. In 1924 Australian Red Cross's constitution was amended in response to suggestions from some State Divisions. Membership was reduced from 2s 6d to 1s 0d in the hope that this would result in a widened interest. However, on the threshold of war, the annual subscription was subsequently amended to 2s 0d (ARC AR 1939, p.8). Although outwardly espousing its importance in times devoid of war, leadership were inwardly unsure of how this translated financially, appearing for the most part reluctant to chase contributions from the Australian public, even stressing in the 1921 annual report that the 'First Annual Roll Call'[23] was 'NOT AN APPEAL FOR MONEY' (p.7). However, the onset of war created a different mindset, organisational management astutely aware that it was now functioning in conditions like those in which its constitution was formed, reporting that,

> One of the effects of war was to greatly stimulate the formation of Red Cross Branches in the various Divisions … increases reported as:- New South Wales, 340 to 605; Victoria, 178 to 570; Queensland, 44 to 164; South Australia, 54 to 473. (ARC AR 1939, p.12)

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[23] The First Annual Roll Call was held to ensure a full and proper registration of members, and with a view to maintaining during peace time the deep interest developed throughout the Commonwealth in the Red Cross (ARC AR 1921, p.7).

International prominence and global reach

International prominence as a theme was embedded within the International Movement's global reach and, possibly due to an increased focus on domestic social responsibilities and post-war domestic support for veterans, there was a noticeable winding back of endeavours associated with this aspect of Australian Red Cross's organisational functioning. To some extent, this was also symbolically represented – the 1938 annual report noting the deletion of the letters (B.R.C.S.) after the title due to the fact that the 'society is now a national society and not a Branch of the British Red Cross' (ARC AR 1938, p. 8) (also see Table 2).

A special section under the heading 'League of Red Cross Societies' was appended to the annual reports in 1921 (p.14-16) a practice that continued in 1922 (p.14); 1923 (p.8); 1924 (p.9); 1925 (p. 14); 1926 (p.10-12); 1927 (p.9); 1928 (p.9); 1929 (p.6); 1930 (p.9); 1931 (p.12); 1932 (p.9); 1933 (p.9-12); and 1934 (p.9). Although abandoned in 1935, overseas initiatives were reported under other headings such as the 'Fifteenth International Red Cross conference' (1934, p.10); 'Overseas Representation' (1937, p.10); and 'International Conference' (1938, p.7).

Organisational legitimacy

In a similar manner to the previous phase, organisational legitimacy infiltrated and subsumed much of Australian Red Cross's reporting through various sub-themes and narratives.

Support from the Royal family continued as a sub-theme of organisational legitimacy, with letters received on behalf of Queen Alexandra and later Queen Elizabeth appearing in prominent locations within the annual reports in 1922 (pp.4-5), 1925 (pp.4-5), 1934 (p.9), 1935 (p.7) and 1937 (p.9). The opening paragraph in 1927 attested to the 'loyalty from the Australian Red Cross Society' following the visit of Their Royal Highnesses, The Duke and Duchess of York (p.7) and continued almost a decade later with His Majesty's visit to Australia in October, 1934 (ARC AR 1935, p.7) - the organisation still emotionally attached to its parent society despite being recognised as a national society in its own right since 1927 by the ICRC.

The importance of the organisation's political connections and standing as a re-current sub-theme:

> The definite official recognition of the Australian Red Cross Society's status by the Defence Department and the British Red Cross Society has made the past year a memorable one in the annals of the A.R.C.S. (ARC AR 1923, p.12)

I think we may fairly claim that the Australian Red Cross Society is justifying its continued existence as an indispensable organisation for the care and comfort of those ex-service men who are still suffering from wounds, sickness or distress, and is also playing a useful part in the health work of this young country. (ARC AR 1924, p.13)

International prominence and global reach, although themes in their own right, provided underlying support regarding the Australian Society's international standing, organisational management taking deliberate steps to reinforce this point by articulating on the inside front cover page for the first time the International Movement's then mission:

The Red Cross stands for the desire of mankind to alleviate human suffering, and as far as possible, to prevent it. Those who serve under the Red Cross banner are pledged to this common ideal to the exclusion of all political, racial or religious prejudice.

The International Red Cross comprises:

The International Red Cross Committee, an independent body whose essential characteristic is its absolute neutrality, and which is entrusted with the maintenance of fundamental Red Cross Principles.
The League of Red Cross Societies, an association of national Societies, banded together for purposes of practical co-operation and mutual assistance in peacetime.

The whole body of National Societies, numbering 63 in all, represent together more than 30,000,000 Red Cross members; these Societies are independent, voluntary organisations, enjoying the recognition of their respective Governments, which promote and encourage their humanitarian work. The great force of public opinion standing behind the national Red Cross Societies supports their work because it aims at giving practical realisation to the finest and most unselfish impulses and aspirations of humanity. (ARC AR 1937, p.2)

In the same year, reinforcing the organisation's domestic standing and legitimacy, reporting for the first time on the inside back cover page, the Australian Society's mission:

The Australian Red Cross Society was established to aid the sick and wounded in time of war. Its character has been extended to activities in time of peace for:

The Improvement of Health;
The Prevention of Disease;
The Mitigation of Suffering.
(ARC AR 1937, p.143)

The search for organisational legitimacy took on a more formal approach towards the end of this phase, a 'Charter for the Society' given 'special consideration … as to the advisability of approaching the Commonwealth Government with the object of having a special Act passed under which the Society should function' (ARC AR 1938, p. 9

This important amendment to Australian Red Cross's constitution was formally reported under the heading 'Recognition of Society' just prior to the outbreak of WWII:

> Owing to the passage by the Commonwealth Government of the Geneva Convention Act (No. 14 of 1938), assented to on 4th July, 1938, it became necessary to apply to the Federal Government under the provisions of the Act (which displaced the Geneva Convention Act 1911) for recognition of the Society as a National Red Cross Society. (ARC AR 1939, p.8)

5.2.3   *Visual elements of content and discourse*

The use of visual images throughout the Inter-war phase was infrequent and sporadic. Only seven of the annual reports contained visual images and three of them consisted of solitary portraits of the Australian Red Cross Presidents shortly following their appointments. The 1929 and 1931 reports equally shared the most images consisting of 12 each, the other two reports containing just six in 1929 and five in 1936. Of note, the images that appeared in 1928 and 1929 were grouped under the heading 'Photographs of Division Activities', whereas the photos in 1931 and 1936 were interlaced amongst the various 'State Division Reports'.

International prominence and global reach as themes are almost non-existent as Australian Red Cross's use of images focused almost exclusively on organisational legitimacy and post-war domestic support for veterans. Likewise, conflict and war subsided into the background, as the Society attempted to re-assert its prominence through domestic social responsibilities, providing underlying support for Australian Red Cross's organisational legitimacy in times devoid of war.

Continuing with the theme of organisational legitimacy, the first image depicted in this phase occurred in 1925. Just preceding the formal content of the 'Eleventh Annual Report' there was a full-page photo of the new President, Her Excellency Lady Stonehaven (p.8) and in 1934 of Her Excellency, Lady Isaacs on the inside cover page (p.4). Although not all the new presidents had their portraits displayed, Her Excellency, Lady Zara Gowrie following her appointment as the fifth Australian Red Cross President in 1936, presented a regal pose, wearing a tiara further supporting the organisations links to the monarchy (ARC AR 1937, p.4).

Of the few images presented during this phase, Domestic social responsibilities as a sub-theme began to infiltrate the visual discourse in 1928 supporting Australian Red Cross's organisational legitimacy. The narrative describing 'Boddington Red Cross Sanatorium, Wentworth Falls, NSW' noting it has accommodation for 100 patients, where soldiers are treated for free and *civilians are accepted on the same basis* as in public hospitals (ARC AR 1928, p.18, emphasis added). There was a similar picture of the 'Boddington Sanatorium' in 1929 (p.24), except that it was an aerial shot portraying the significant expanse of the grounds, as if seeking to reinforce the importance of the work undertaken by the Society. 'Boddington Red Cross Sanatorium' and its imposing setting continued to be a popular choice of the NSW Division, appearing in all but one of the reports that contained visual images. In a similar manner, the first image in the 1931 report was of 'Graywaite Red Cross Hospital for incapacitated soldiers, overlooking Sydney Harbor' (p.32), the panoramic image providing a sense of expanse and reach.

In contrast to the previous phase, there was only one image supporting international prominence and global reach. The winning image of a poster competition for Junior members, a picture of the world wrapped in the heraldic Red Cross emblem. The caption 'S.A. Junior Red Cross means world-wide friendship' (p.102) further legitimised the change in strategic direction within the reports' narrative that Australian Red Cross is as much needed to 'successfully face the problems of peace, as it was to support us through the strain and struggle of war' (ARC AR 1921, p.11).

Most of the images revolved around the theme of post-war domestic support for veterans, which was so prevalent within the reports' narrative. This was foreshadowed in the opening address from the President, Rachael Forster, who requested Branches 'to maintain as their chief interest the care of invalid soldiers, sailors and army nurses' (ARC AR 1921, p.7). Having been introduced briefly at the end of WWI in 1920, a section entitled 'Photographs of Division Activities' was re-introduced for two years in 1928 and 1929, depicting photographs from State Divisions. The images were across a range of activities, however mostly consisted of photographs of Red Cross sanatoriums (1928, p.18.1; 1929, p.22); convalescent homes (1929, p.18, 21), Red Cross hospitals (1928, p.18.2, 18.7); furniture and handicrafts made by invalid soldiers (1928, p.18.4-18.6; 1929, p.19, 23).

Post-war domestic support for veterans continued to be supported, the 1931 report depicting an image of a fleet of 73 motor vehicles provided by the Society to enable disabled soldiers to travel to and from their work (p.60). After a break of four years without any images, the 1935 report presented a scene of activity with a multitude of nurses in full uniform providing

refreshments for returned soldiers on Anzac Day, under three large banners of the Red Cross (p.60).

There was a clear and distinct transition evident within the Inter-war phase, Australian Red Cross reinforcing its organisational legitimacy through images focused on domestic support for veterans, with an underlying increase towards the end of this phase on domestic social responsibilities. The absence of images around conflict and war, telling – Australian Red Cross now promoted by leadership as an important institutional actor in times devoid of war. This quickly changed however, as the world once again resumed global hostilities.

5.2.4   *Financial reports, disclosures and allied information*

In purely financial terms, Australian Red Cross's continued existence was not as assured as might be gleaned from a casual reading of the annual reports, the organisation now operating on a shoe-string budget below ten per cent of that during the peak of war. The 1918 report accounted for receipts of £483 464 compared to just £43 078 in 1924. Income (receipts) as disclosed in the 'Statement of Receipts and Disbursements' for the National Society remained around this level up until the end of the following decade, when the world was again at war. Australian Red Cross's focus on accountability, internal control and governance, although still present in the financial disclosures and reporting, diminished somewhat in a similar manner to the decreased emphasis on administration and control evident within the annual reports' narrative. In contrast to the WWI phase, where the 'Executive and Finance Committee' met up to 18 times in 1917, the focus on this aspect of managing financial resources diminished significantly, peaking at eight meetings in 1921 before trailing off to just two in 1930. Thereafter the reports did not mention if any Executive and Finance Committee meetings were actually held.

For the most part, reporting centred on the leadership and constitution of the committee, with minimal references to the management of resources under its control. Reporting was rudimentary and descriptive, simply acknowledging the resignation and replacement of the Executive and Finance Committee chairman (1921, p.6), appointment of an acting chairman (1924, p.7), new chairman (1925, p.9), and again in 1928 an acting chairman announced, a leave of absence being granted to the incumbent for a trip abroad (p.10). The 1938 report provided a little more detail - the Council mentioning it had 'sustained several losses [however not financial in nature] the most outstanding of these occurred through the death of the chairman of the Executive, Mr. O. Morrice Williams, O.B.E., who died on the 31st July, 1938, in his 81st year' (p.7). Reporting increased in the final report for this phase, an 'Addendum to the Annual

Report' covering 'many matters of importance ... in relation to war service and contributory issues' (ARC AR 1939, p.10).

A significant change occurred in 1939 with the reintroduction of the Honorary Treasurer's Report.[24] This report over four pages, saw a notable increase in the quantitative and qualitative information provided regarding the administration of funds. This included information such as: balance of funds under the Central Council's control (amounting to £38 773 on 7 August 1939); cost of administration fees; 'Distribution of Funds' by Central Council; details regarding the 'British Red Cross and Order of St. John Fund for Imperial Soldiers' and Sailors'; 'Lady Gowrie Appeal'; and 'Trust Funds' under Central Council's control. Of note, a significant emphasis on accounting for the cost of administration in a transparent manner was evident, the Treasurer noting that:

> The cost of administration for the year amounted to £1,021/19/10, as compared with £1,135/0/8 last year, a reduction of £113/0/10. The chief variations responsible for this reduction are as follows:- Reduction in petties, cables, printing and stationery, etc., of approximately £40; reduction of cost in printing the annual report, £62; whilst audit and accountancy fees are less by approximately £41. (ARC AR 1939, p.16)

The focus on Australian Red Cross's financial reports and disclosures was like that witnessed at the end of the WWI phase, having seen the financial reports reduce to a solitary statement – the 'Statement of Receipts and Disbursements'. However, by the end of this phase the number of financial reports had increased to three (see Table 6), as reporting on financial resources transitioned amidst the increase in hostilities and resources at the organisation's disposal as war once again became Australian Red Cross's *raison d'être*.

In 1923, the Joint War Finance Committee of the B.R.C.S. forwarded 'the sum of £5,000 to provide [for] sick and disabled men ex Imperial Soldiers', as the burden upon Australian Red Cross's financial resources had become 'a heavy charge upon Divisional funds' (ARC AR 1924, p.11). These resources and accounting for their use would become known as the 'Imperial Soldiers Fund', first reported on in 1924 as the:

> 'Australian Red Cross Society (B.R.C.S)
> British Red Cross Society - Fund for Imperial Distressed Soldiers' and Sailors'
> (ARC AR 1924, p.15).

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[24] The Honorary Treasurer's Report provided supporting information regarding Australian Red Cross's financial reports and disclosures and is reported on within this section.

Table 6 Financial reports and allied information 1921-1939

Year	Report Details						Executive & Finance Committee
	Pages	Number of Reports	Receipts and Disbursements or Income and Expenditure	Expenditure, Costs or Disburse's. only	Resources, Assets or Balance Sheet	Non-financial report	Number of meetings held and reported
1921	2	1	1	-	-	-	8
1922	2	1	1	-	-	-	4
1923	2	1	1	-	-	-	5
1924	2	2	2	-	-	-	5
1925	2	2	2	-	-	-	4
1926	2	2	2	-	-	-	4
1927	2	2	2	-	-	-	4
1928	2	2	2	-	-	-	3
1929	3	2	2	-	-	-	2
1930	3	2	2	-	-	-	2
1931	3	2	2	-	-	-	n/r
1932	3	2	2	-	-	-	n/r
1933	3	2	2	-	-	-	n/r
1934	3	2	2	-	-	-	n/r
1935	3	2	2	-	-	-	n/r
1936	3	2	2	-	-	-	n/r
1937	3	2	2	-	-	-	n/r
1938	3	2	2	-	-	-	n/r
1939	4	3	2	-	1	-	n/r

Notes: n/r - not reported

Source: Australian Red Cross annual reports (1921-1939)

The management of these funds took on particular importance in the significantly decreased revenue environment. The 1928 report noted that 'expenditure has been the heaviest in Western Australia, where many new arrivals from the Old Country find themselves in temporary difficulties', with special mention made that 'no charge for administration has been made against the fund' although it was noted 'some difficulties have been experienced in connection with the relief of ex-Imperial soldiers ... with a total of ten people returned' (p.10). The seriousness with which organisational management viewed the drain upon the National Society's resources reflected in a review of the 'Imperial Soldiers' Fund' undertaken in 1938

'with the object of establishing a more considered basis for grants to Divisions for the relief of Imperial Soldiers' (p.9). Although leadership clearly regarded the fund to be of underlying importance, attesting that 'much *distress* has been relieved, and comfort afforded through the agency of this fund' (ARC ARC 1937, p.11, emphasis added). Interestingly, as a side note, the word 'Distressed' was removed from the title in 1930.

The end of this phase also saw the introduction of a balance sheet in 1939 for the first time, the net assets balance of £9 984 possibly alerting the Australian public to the much needed resources that would be required with the onset of war.

The focus on audit and surveillance declined with few references to the auditors and accountants evidenced throughout this period. The financial reports continued to be signed off by the auditors, accountants and Honorary Treasurer with fees paid to the accountants and auditors continuing to be disclosed as part of 'Headquarters Expenditure', which in substance constituted the 'cost of administration' (administration fees and expenses), although it was not explicitly referred to as such until the reintroduction of the 'Honorary Treasurer's Report' in 1939. Throughout this period Australian Red Cross's administration fees and expenses increased significantly relative to the drastically reduced revenues and may explain reintroduction of reporting 'cost of administration' in an attempt to mitigate this trend (ARC AR 1939, pp.16-19).

5.2.5 Summary

The layout and structure of this group of reports did not experience many changes throughout this phase, although there was considerable evolution with regard to their size, reaching 171 pages in 1935; in stark contrast to the use of visual elements of discourse which declined significantly. Content dedicated to financial disclosures and reports was minimal, although it gradually increased from a solitary financial statement to three on the verge of WWII.
A distinct change was evident within the annual reports' overall narrative, the cessation of hostilities at the end of WWI seeing direct reporting of conflict and war come to an end, although as a theme it continued in terms of post-war domestic support for veterans. The significantly reduced financial resources under Australian Red Cross's control also witnessed a decline in the organisation reporting on the themes of administration and control, formation of committees, stakeholder reporting – recognition and acknowledgement of personnel; and detailed reporting and micro-accountability. The focus had turned to organisational legitimacy in times of peace and domestic social responsibilities; however, these initiatives were short lived as the most devastating conflict known to humankind – WWII dawned.

This chapter presented Part I of the Descriptive Narrative looking at the evolution of Australian Red Cross's annual reports encompassing the WWI (1914-1920) and the Inter-war period (1921-1939) phases. The next chapter, Part II, presents a Descriptive Narrative of the WWII (1940-1945) and Post-war reconstruction and regeneration (1946-1964) phases. Part II is the subject of Chapter six.

DESCRIPTIVE NARRATIVE – PART II

… it must not falter in its service to humanity whether in war or peace.

(ARC AR 1945, p.52)

This chapter is the second of three parts that encompass the evolution of Australian Red Cross's annual reports.

Part II of the Descriptive Narrative witnesses the most devastating conflict known to humankind, WWII (1940-1945) and the immediate aftermath, followed by a significant period of economic growth, the Post-war reconstruction and regeneration phase (1946-1964).

6.1 WWII (1940-1945)

The arrival of WWII on 1 September 1939 marked a significant phase in the life of Australian Red Cross that would see it much better prepared for hostilities than in WWI. Alongside the organisation's increased socio-political profile, its economic and financial standing also underwent a dramatic turnaround, the annual reports reflecting the dramatic impact Australian Red Cross' wider environmental context had on establishing the organisation as an institutional landmark within Australia.

6.1.1 Layout, format and structure

From an organisational perspective, the content of the reports adapted and transformed to the environmental conditions; having diminished in extent just prior to the war, the 1940 report saw a 70 per cent increase to 136 pages (see Table 7). The report remained slightly below this size for the remainder of the war, before dropping back noticeably throughout the Post-war reconstruction and regeneration phase (1946-1964). Revealing the degree with which senior leadership viewed the impact of the conflict on the organisation, the content explicitly dedicated to the National Society increased to the highest levels yet seen, peaking at 64 per cent in 1944.

Reflecting these institutional changes, a formal introductory address entitled 'Prefatory Remarks by the President' was incorporated within the 1940 report and this practice continued up to 1960.[1] The transitionary beginning of the WWII phase (1940-1945) also saw the arrival of the

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[1] Prior to this the content of the annual report had been signed off by just the President.

first formal 'Honorary Treasurer's Report' in 1939. These significant changes signalled a move towards an increased focus on events that galvanised the public behind Australian Red Cross. Support was also reinforced within the political environment early in this period, the 1941 cover page now proudly stating 'Incorporated by Royal Charter 1941'.

Table 7 Annual report content, structure and visual disclosures 1940-1945

Year	Structure (length, format)				Total Images		International Images		Charts (tables, maps)
	Annual Report (pages)	National Society	State Divisions	Colour	Pages	Qty.	Qty.	% Tot. Images	Qty.
1940	136	66	70	n/a	13	23	11	48%	-
1941	114	65	49	n/a	13	24	10	42%	-
1942	92	50	42	n/a	3	3	-	-	-
1943	87	49	38	n/a	-	-	-	-	-
1944	99	63	36	n/a	1	1	-	-	-
1945	101	59	42	n/a	1	1	-	-	-

Source: Australian Red Cross annual reports (1940-1945)

In line with the substantial increase in resources under its control – total receipts peaking at over 87 times that of the Inter-war period – the extent and depth of financial disclosures increased significantly. This peaked at 17 pages in 1944, coinciding with the largest receipts recorded during this period of £3 687 271.

The beginning of hostilities also saw a significant increase in the use of visual elements of content, the 1940 and 1941 reports dedicated 13 pages to images, although this dropped back to a solitary page in the final reports for this period in 1944 and 1945.

As in previous phases, the remainder of the reports were dedicated to Divisional reports for New South Wales, Victoria, South Australia, Queensland, Tasmania, Australian Capital Territory, Northern Territory, Norfolk Island and the Papua and New Guinea Divisions. Although reporting on the latter two Divisions was discontinued 'early in the year when the Japanese forced their way southward and captured Rabaul' (ARC AR 1942, p.88).

The final pages continued to include an 'Australian Red Cross Directory', following its introduction in 1939. The 1940 and 1941 reports also incorporated a page detailing the 'Aims and Objects of the Society as set forth in its Constitution' (ARC AR 1940, p.135; 1941, p.112).

6.1.2 Themes and emerging topics

WWII witnessed the re-emergence of conflict and war as a dominant theme, alongside an enhanced focus on organisational legitimacy and administration and control. The focus on domestic social responsibilities was almost non-existent, although it resurfaced in 1945 as Australian Red Cross appeared much better prepared to deal with organisational life in times devoid of war.

Conflict and war

Although Australian Red Cross was back in a familiar environment with the advent of WWII, its reporting had matured, the content and narrative not as explicitly consumed with the horrific nature of the conflict, the organisation instead appearing to position itself as *saviour*.

A selection of illustrative content is provided below, the absence of detail regarding the horrendous nature of war revealing:

The 'Bureaux for Wounded, Missing and Prisoners of War' reported that:

> Arrangements have been made whereby three 11lb. parcels containing food and clothing go forward automatically every fortnight to all Australian prisoners of war, immediately word is received of their capture and place of internment. (ARC AR 1940, p.25)

A year later in 1941, the Bureau Service reported that,

> it was realised that with Australian troops going into action the need for Searchers in relation to sick, injured and missing soldiers would be urgent [and] consequently, applications were called in August, 1940, from persons willing to act as Searchers overseas with or without payment (p.26).

Letters for Australian 'Prisoners of War' totalled '628,631 [with] 332,570 for prisoners in Germany and Italy, while 295,791 were for prisoners in the Far East' (ARC AR 1943, p.18).

In 1944, at the height of the war, the 'Medical Services Committee' reported that 'a great amount of activity has been devoted to the two matters of blood transfusion and nutrition' (p.18), the graphic reality of what this involved not really revealed within the narrative.

And at the close of the war in 1945, the Australian President, Her Royal Highness the Duchess of Gloucester reported that:

The human wreckage of these wars will be our concern for many years to come and the Society has already mapped out a wide humanitarian programme for the alleviation of civilian distress and suffering. (p.3)

Towards the end of hostilities Australian Red Cross was in a much better position to ensure its continued relevance and prominence. The reports reflected these strategic initiatives with two new section headings introduced in 1944: 'Peace Service Programme' (p.24-26) and 'Peace-time Planning' (p.26-27). With the difficulties encountered in maintaining resources during the Inter-war phase, Australian Red Cross's focus quickly transitioned to times devoid of war, the Treasurer reflecting the financial concerns of the organisation,

the war is happily over, but much remains to be done to repair its ravages, and to alleviate the sufferings and misery it has inflicted on millions of our fellow creatures, service personnel and civilians alike … it must not falter in its service to humanity whether in *war* or *peace* (ARC AR 1945, p.52, emphasis added).

Administration and control

Mechanisms to enhance the administration, management and central control of resources were enacted early in this phase.

After the outbreak of war, a Conference of Divisional Chairmen and Treasurers was called at Headquarters where Central Council resolved that all funds collected because of the 'Lady Gowrie Red Cross Appeal' should be divided equally between State Divisions and the National Society. All states agreed to this process except for the Queensland Division (ARC AR 1940, p.37).

Because of this dissension a recommendation that funds be contributed by Divisions on a per capita basis was adopted in the following proportions:

New South Wales, 40%;
Victoria, 27%;
Queensland, 14%;
South Australia, 9%;
Western Australia, 6%;
Tasmania, 4%.
(ARC AR 1941, p.40)

The conference also decided that future Divisional payments should be prepared based on a statement of receipts and payments so that 'the Society's activities - from the point of view of finance - could be examined with some degree of clarity' (ARC AR 1940, p.37).

The focus on administration and control continued throughout WWII, one of the most noteworthy events being the incorporation of the Society by Royal Charter in 1941 (see Table 2). The Charter involved a complete reorganisation of the Central Council, Central Executive and Divisional Constitutions (ARC AR 1942, p.23).

In line with the notable increase in administration and control, the practice of commencing each report with a section detailing the leadership, executive and organisational structures of the Society was also accentuated, with up to seven pages reported on in 1941 in contrast to three prior to the war.

Accountability, internal control and governance

In line with the significantly increased resources under Australian Red Cross's control, the focus on accountability, internal control and governance also intensified.
On 24 February 1942, the Central Executive took over control and administration of all the funds of the society, wresting control from State Divisions under Rule 49 of the newly enacted Royal Charter – 'to secure proper financial control of all funds and their economic administration' (p.33). This was aimed to provide a 'unified plan of expenditure of the Society's funds' on State Divisions in line with Central Headquarters – legitimacy being subsumed from a speech from the then Prime Minister, John Curtin that the 'whole of Australia's resources were being mobilised' (ARC AR 1942, p.29). Australian Red Cross, as an important institutional actor, was quick to follow the Commonwealth Federal Government's lead in this regard.

Supporting the organisation's increased emphasis on accountability, internal control and governance, administrative expenses were directly reported on within the narrative as a percentage of total receipts for the first time in 1942. The reporting of administrative expenses continued for three years, before being omitted towards the close of the war in 1944.[2]

Detailed reporting and micro-accountability

Supporting the dominant theme of accountability, internal control and governance, the Honorary Treasurer's Report provided additional explanations for the disclosures accompanying the

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[2] Although the reporting of administrative expenditure as a percentage ceased in 1944, administrative expenditure continued to be disclosed in the financial reports.

financial reports. The Treasurer's Report increased significantly, having commenced in 1939 at four pages, increasing to 17 pages in 1944, before declining to nine pages in 1945.

The focus on progressively more detailed reporting continued as the all-consuming nature of the war became more of a reality, ensuring those who encountered the reports would not be left wondering about the organisational and social functioning of Australian Red Cross.

For example, in 1940 'the Hon. H. E. Cohen made a donation to the Society of £271/17/9, which repaid to the Society the cost of a Chevrolet sedan purchased for use in the Middle East' and it was also reported that 'shipwrecked and injured British seamen and fishermen received £1,397/16/8' (p.39). In 1941, '183 ambulances had been supplied to the Defence authorities at an approximate cost of £96,186' (p.44), while in 1942 the 'daily rate of expenditure of the Society, for the past year was £3,097/3/6' (p.30); and that an 'amount of £1,724 represents interest received from the Commonwealth Bank of Australia, calculated at 2% on the minimum monthly balance' (p.32).

The use of resources reflected an organisation focused on providing a detailed account of its undertakings, espousing an enhanced form of micro-accountability, although this declined in the post-war environment of reduced revenue.

Resourcing and contributions

Organisational leadership's enhanced focus on resourcing and contributions was initially directed towards increasing membership, with an 'Annual Roll Call' mooted for re-implementation in 1940, although this was postponed until August 1941, (ARC AR 1940, p.28). The Roll Call Committee was 'strongly of the opinion that the objective should be to double or triple membership, gaining many new workers and much greater moral support from the community' (1941, p.30). This continued to be the main publicity campaign of the Society throughout WWII.

Throughout this period, the underlying focus was directed towards galvanising the Australian public behind Red Cross's mission. This philosophy infiltrated the content of reporting, the Honorary Treasurer J.H. Roxburgh emphasised that 'Red Cross comforts are given - never sold' (ARC AR 1940, p.48). A year later, providing a 'note of warning to members that although there appear to be adequate funds on hand … one must anticipate that our troops may be involved in further major campaigns, in which case the call on the Society's resources will become even greater than it is now' (1941, p.46).

In 1944 the Treasurer responded to public opinion that 'the job had been done', referring to POWs still held in Japanese occupied territory that had been unable to be assisted due to the refusal of the Japanese, even though this was against the Geneva Conventions. The treasurer reassured the Australian public 'that everything possible will be done, irrespective of cost [which] will naturally involve outgoings on a basis which is immeasurable' (p.50).

These financial concerns became a harsh reality as Australian Red Cross struggled to support its operations in the post-war period, its mandate to spare no costs in the pursuit of its mission was reinforced in the 1944 National Council report. The Hon. R. S. Richards, leader of the State Opposition, reiterated the Australian government's political and institutional support:

> I suppose the people of Canada, like the people of Australia sometimes complain upon them of the drain in financing the Red Cross ... when we remember [in] the last war the number of wounded was over 10 million this is not time to say we cannot carry on because the task is to great. (ARC AR 1944, p.11)

An enhanced focus on public relations designed to secure contributions was evident throughout this phase. Having previously been reported on as 'Publications of the Society,' this department was now referred to as the 'Publicity Service' (1941), and then 'National Publicity Department' (1942-1948). Supporting its strategic importance, the Central Executive disbanded the Central Public Relations Sub-Committee, in lieu of appointing an Honorary Publicity Advisor who reported directly to the Executive (ARC AR 1941, p.33).

The publications of Australian Red Cross had expanded significantly; the 'National Publicity Department' was now well structured, highly organised and well-funded, resulting in myriad publications put out by the Information Service under closely monitored editorial direction, with approximately three releases each week being produced for use by Divisional Publicity Departments (ARC AR 1944, p.31). 'Notes on Activities'[3] was published monthly, totalling some 300 000 copies annually, the 'Red Cross Prisoner of War Official Monthly Bulletin of the Australian Red Cross'[4] also had 12 issues annually, amounting to some 500 000 copies; with an additional 298 'Information Sheets' on various Red Cross activities also being collated, edited and produced (1945, p.38-39).

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[3] Commenced publication in June 1940 with a monthly circulation of 10 000 as a vehicle of policy and news. It was sent to all Divisions for distribution to Branches, Circles and other units, in addition to a 'wide circle of leaders in political, business, social and other activities' (ARC AR 1940, p.31).
[4] This commenced publication in 1942 and contained information about services to POWs, the location of prison camps, amongst other relevant aspects and was distributed free to all next of kin and relatives of POWs, with the public paying 1/- a copy. Publication discontinued in August 1945 after 23 editions (ARC AR 1943, p.23; 1944, p.31; 1945, p.38).

Stakeholder reporting – recognition and acknowledgement of personnel

Having diminished somewhat throughout the Inter-war phase, the recognition of various stakeholders and those involved with Australian Red Cross increased markedly with the onset of WWII. Most notably, this aspect of the organisation's reporting was evidenced in the opening report, with a formal introduction written by the President.[5] It was titled under various headings, such as, 'Prefatory Remarks by the President' (1940); 'Lady Gowrie's message to the Society' (1941); 'A Message from the President' (1942-1945).

The recognition of those engaged with Australian Red Cross was a key theme of the President's introduction, where up to three pages were used to acknowledge those assisting with the war effort. In an example of the emotive language, the President expressed her 'warm thanks to all members of Red Cross Services, who have rendered during a difficult year such fine and self-sacrificing service' (ARC AR 1941, p.7).

Although the recognition and acknowledgement of personnel declined in contrast to the levels experienced during WWI, the headings were still quite prevalent and took on a more personalised nature. Some examples are as follows:

A 'Memorial to the late Lady Novar', the founder of the Australia Red Cross Society, alongside acknowledgements of the death of notable office bearers, the 'Late Mr. C. A. Edmunds' and 'The Late Sir Charles Connibere' in 1941 (p.37); the accidental drowning of Representative O. R. Morgan (1943, p.29); the 'Death of Colonel Vaughan' (1945, p.45). Recognition of contributions to the organisation; 'Vice-president Resigns' (1944, p.39); 'Council Chairman Resigns' (p.39); 'Mrs. R. M. Resigns' (p.42); in addition to 'Honorary Life Memberships' (p.44).

The recognition and acknowledgement of personnel was also reported on in the leadership, executive and organisational structures of the Society that acknowledged 'Honorary Life Members of the Society' (1940-1958); and a 'Red Cross Roll of Honour' (1943-1946).

Organisational legitimacy

In a similar manner to previous phases, organisational legitimacy continued to infiltrate the very nature and being of Australian Red Cross. Now incorporated by Royal Charter, and no longer referred to as a Branch of the British Red Cross Society since being recognised as a National

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[5] The first formal introductory address by the President was incorporated within the annual reports in 1940, however prior to this the reports were signed off by the President.

Society in its own right in 1939, possibly appealed to the enhanced patriotic zeal (see Table 2). The importance of these events and the use of political connections were further reinforced when the Prime Minister, the Honourable John Curtin, was to have moved the adoption of the annual report but was prevented at the last minute (ARC AR 1942, p.13).

Further reflecting the high esteem with which Australian Red Cross was held globally, the Hon. N.J.O. Makin, Minister for the Navy and Munitions, in moving the adoption of the annual report at the 1942 Annual General Meeting stated:

> When all the lights of Europe were going out, one light remained – the light of the Red Cross. That light indicated that at least there was some humanitarianism in our civilisation. Red Cross gave hope to humanity and its history inspired people to the Christian way of life. (ARC AR 1943, p.11)

The importance of these occasions and potential impact on solidifying Australian Red Cross's political, social and institutional legitimacy in this era of enhanced patriotism, was evident at the 1942 Annual General Meeting 'with the singing of Hope and Glory, the Star Spangled Banner and the National Anthem' (ARC AR 1943, p.11).

The horrendous nature of war provided the perfect environment for the organisation's political, social and institutional legitimacy to flourish - galvanizing Australian society behind Australian Red Cross.

Nowhere was this more notable than in the 'Adopt a Prisoner of War Appeal' that commenced in 1941 whereby any citizen could adopt a POW by contributing £1 a week. The annual report noted:

> It is not possible to allot to each contributor a particular prisoner, but whoever helps the scheme knows that his or her parcel reaches some prisoner and is helping a splendid cause. However, the Society hopes to soon to be able to supply each donor with the name and address of a prisoner to whom regular letters may be sent. (ARC AR 1941, p.28)

Further supporting the theme of organisational legitimacy, a section entitled 'Selections from Letters of Appreciation Received by the Australian Red Cross Society' commenced in 1940, which contained up to seven pages before being omitted in 1944, a similar section having been omitted after the cessation of WWI.[6]

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[6] During WWI 'Letters from Wounded Soldiers' and 'Letters from Prisoners of War', amongst other 'Letters of appreciation', were reported on.

Extract from a personal letter received from England, October 15, 1940:

> Did I tell you I had seen Mary – in London ten days ago? She is working in the Prisoners of War Department at St. James' Palace, 12 hours a day. I was very impressed by the tremendous work going on there. Such wonderful food parcels are sent and all worked out by doctors for conditions of life and climate. Mary says it is a revolution from the haphazard days of the last war … [and] that the Swiss Red Cross report quite good treatment in the prison camps and the Germans are carrying out Red Cross work to standard. (ARC AR 1940, p.57)

From Lieutenant-Colonel Ian Wood, C.O., 2nd A.G.H.:

> Many lives have been saved, many limbs have been retained owing to this great work. Every member of the fighting forces has cause to be grateful to the Australian Red Cross Society. (ARC AR, 1942, p.43)

An Australian prisoner of war in Stalag IXC:

> As you know, we get one parcel each week and from 50 to 90 cigarettes from our grand Red Cross, and it is worth its weight in gold here at present … please say that I, along with the other boys, thank them from the bottom of our hearts. (ARC AR 1943, p.47)

In effect, the all-encompassing and galvanising nature of war infiltrated the very nature of the organisation's reporting and provided undercurrent support for Australian Red Cross's organisational legitimacy.

6.1.3 *Visual elements of content and discourse*

Throughout WWII, in stark contrast to WWI, the use of visual elements of content was disjointed and irregular. The first two years of the war saw the use of images significantly increase compared to the previous Inter-war phase, the 1940 and 1941 reports contained 23 and 24 images respectively over 13 pages. This was reduced to three images in 1943, before being further reduced to a solitary image in each of 1944 and 1945.

Organisational legitimacy and providing support for veterans, continued to dominate the visual discourse. However, there was a dissipation of the previous phase's focus of images supporting domestic social responsibilities that was beginning to infiltrate Australian Red Cross's functioning.

The final page of the 1942 report epitomised the use of visual images in support of organisational legitimacy, comprising a full-page image of the statue in Melbourne of Private John Simpson, who with his donkey rescued the wounded on Gallipoli in 1915. This was presented under the heading 'His spirit was the spirit of Red Cross'. The inscription on the statue, 'in commemoration of the valour and compassion of the Australian Soldier' (p.92) reinforced the patriotism and sense of sacrifice that galvanised the Australian public behind Australian Red Cross.

Although not rendering the same emotional reaction - but noteworthy for being the only image - the inside front cover in 1945 was a portrait photo of 'Her Royal Highness the Duchess of Gloucester, President of the Australian Red Cross Society' (p.1), while 1944's solitary image was a photo of the new 'National Headquarters of the Australian Red Cross Society' (p.1).

In a similar manner, the earlier reports also provided underlying support for organisational legitimacy, an image of 'Her Excellency the Lady Gowrie, President of Australian Red Cross Society, and Principal Commandant-in-Chief of women personnel' was displayed in 1940 (p.4) and 1941 (p.4); along with a 'Red Cross Appeal Day in Sydney' (1940, p.64). In 1941, images were provided of women using sewing machines at the President's Branch, located in the Ballroom of Government House, Victoria (p.60), and a parade of Red Cross emergency services personnel with ambulances (p.87).

In a similar manner to WWI, organisational management appeared to have placed a veto on images that portrayed the graphic reality of war, with the growing casualty lists requiring no visual support to reinforce their impact. Images depicting conflict and war, for the most part, provided undercurrent support for Australian Red Cross's mission – to render assistance to those in need (ARC AR 1940, p.135).

Some images typical of those depicting Australian Red Cross's functioning in the middle of conflict and war included a hospital ward furnished by the Red Cross at Seymour Camp Hospital (1940, p.14); a photo of the first Australian hospital ship (1940, p.34); Australian troops from Crete disembarking in Egypt with a Red Cross ambulance waiting for wounded in the background (1941, p.21); Australian Red Cross stores on their way to be shipped to the Middle East (ARC AR 1941, p.41).

Visual elements reinforcing Australian Red Cross's mission – providing assistance and support for soldiers and veterans – were predominantly focused domestically, as if forecasting the much-needed support that would be required in the post-war environment, following the harsh

lessons of WWI when public support waned following the cessation of hostilities. Images included the 'Lady Gowrie Convalescent Home, Gordon, New South Wales' (1940, p.14); 'Kapara Convalescent Home, Glenelg, South Australia' (1940, p.33); 'Claremont House Convalescent Home, Hobart' (1941, p.59). There were also images of Australian Red Cross looking after soldiers and veterans abroad: a nurses' rest and convalescent home, Jerusalem (1940, p.23); A.I.F. convalescents in Malaya (1941, p.22); and a convalescent depot in Egypt (ARC AR 1941, p.32).

International prominence and global reach were clearly evident within the visual elements of content. The National Society reinforced its global reach with images depicting the necessity of the organisation in locations such as Jerusalem (1940, p. 23); the Middle East (1940, p.43, 44, 53, 54; 1941, p.21, 32); India (1940, p.53); Britain (1940, p.54); New York (1941, p.31); Canada (1941, p.42); Egypt (1941, p.21, 32); and Malay (1941, p.22). In fact, during this period, of the two reports (1940, 1941) that contained the most images, just under half are of Australian Red Cross operating overseas.

In accord with the transition from domestic social responsibilities evidenced in the narrative, the visual images followed a similar tenor. The few images consisted of the Victorian Division refugee clothing depot (1940, p.63); Red Cross blood transfusion work (1941, p.69); and a caravan set up for answering questions from the public in NSW (1941, p.88). The impact of conflict and war continued to pervade the visual images of Australian Red Cross's institutional functioning well beyond the close of WWII.

6.1.4 *Financial reports, disclosures and allied information*

Commensurate with the level of funds now at its disposal and a public that had not so long ago witnessed the importance of Australian Red Cross in times of war, the quantity and depth of financial reports and disclosures increased significantly. Although the number of reports peaked early in this phase at nine in 1940, the number of pages dedicated to the financial reports and allied information reached its maximum in 1944, at the end of hostilities the organisation now controlling resources (funds on hand) of £4 108 059 (ARC 1945, p.50) (see Table 8).

Seven new financial reports were introduced in 1940, with one from the previous Inter-war phase, the 'Australian Red Cross Society Balance Sheet', abandoned after one year, the balance of £9 984 possibly foreshadowing the Australian public to the significant resources that would be required throughout this phase.

Table 8 Financial reports and allied information 1940-1945

Year	Report Details						Executive & Finance Committee
	Pages	Number of Reports	Receipts and Disbursements or Income and Expenditure.	Expenditure, Costs or Disburse's. only	Resources, Assets or Balance Sheet	Non-financial report	Number of meetings held and reported
1940	14	9	6	-	2	1	n/r
1941	16	7	6	-	-	1	n/r
1942	13	5	3	1	-	1	n/r
1943	12	4	3	1	-	-	n/r
1944	17	6	3	2	-	1	n/r
1945	9	4	3	-	-	1	n/r
Notes:	n/r - not reported						

Source: Australian Red Cross annual reports (1940-1945)

There were only three that appeared in all years across this phase, the most notable the 'Australian Red Cross Appeal Fund, Statement of Receipts and Payments' reporting on receipts and payments for Headquarters and Divisional Funds. At the Conference of Treasurers and Financial Representatives it was decided that State Divisions should render their accounts to Central Council on a uniform basis (ARC AR 1941, p.40). The consolidated report subsumed the 'Australian Red Cross Society Headquarters, Australian Red Cross Appeal Fund, Statement of Receipts and Payments' and the 'Report on Headquarters and Divisional Funds, Australian Red Cross Appeal Fund.

Another report included across all years in this phase was the 'Australian Red Cross Society Headquarters Statement of Receipts and Payments', although it underwent subtle changes and was referred to as the 'Central Council Fund' from 1941-1943, 'National Headquarters Appeal' in 1944 and just 'National Headquarters' in 1945. The other report was the 'Australian Red Cross Society 1914-18 Fund, Consolidated Statement of Receipts and Payments' which also became a consolidated statement in 1941. This report subsumed the 'Australian Red Cross Society, Headquarters, 1914-18 Fund' and the 'Australian Red Cross Society Headquarters, British Red Cross Society and Order of St. John Fund for Imperial Soldiers and Sailors' in 1942.

The onset of war saw three other financial reports introduced for a solitary year. Two of them appeared in 1940: the 'Report on Headquarters and Divisional Funds, General Funds in the Hands of Divisions' and the 'Report on Headquarters and Divisional Funds, Aggregate Funds in

the Hand'. The other was the 'Australian Red Cross Society Appeal Fund, Consolidated Statement of Receipts and Payments, Territorial Divisions', which expanded on some of the information from the main Consolidated Statement.

The remaining report dedicated solely to financial information was the 'Australian Red Cross Society Statement of Overseas and Field Force Expenses', reported from 1942-1944. This provided information on various expenditure, such as, 'Insurance, Marine, including War Risk', 'Uniform and Kit Allowances' etc. for the various locations in which Australian Red Cross was engaged overseas.

Throughout the first three years of war a non-financial report provided a 'List of Goods Supplied in Overseas Shipments by the Australian Red Cross Society', incorporating up to three pages detailing goods sent overseas under the sub-headings, 'Medical, Hospital and Surgical Supplies and Ward Equipment', 'Personal Kit, Clothing, Recreational Goods' and 'Provisions, Edible Supplies, and Miscellaneous'. This aspect of reporting ceased in 1943, although a much smaller financial report, the 'Statement of Shipments for Sick and Wounded and Other National Societies' was included in 1944, for one year.

The only other report that also provided non-financial data was the 'Statement of Convalescent Home Costs' reported on in 1944 and 1945. In addition to the detailed financial information regarding disbursements, such as, laundry, salaries and wages, clothing and uniforms, and average costs per day, the report provided non-financial information, such as, average capacity, average number of beds occupied daily, average number of military people fed per day (ARC AR 1944, pp.60-61).

At the end of the war only four reports remained, three of them reported in every year throughout this phase. The other was the 'Statement of Convalescent Home Costs'.

Australian Red Cross's focus on accountability, internal control and governance increased significantly, the organisation in 1944 overseeing 90 times the resources (funds received) held at the low point of the Inter-war phase. Acutely aware that transparency was an important aspect of accountability – organisational management noted that 'no salary was paid to any of the Society's representatives overseas in excess of £520 per annum, which was the equivalent pay of an army captain' (ARC AR 1940, p.40). However, unlike WWI reporting on the functioning of the Executive and Finance Committee did not resurge, apart from detailing the constitution and membership (see Table 8).

There was a noticeable increase in the administration and control of financial resources, in a similar manner to that evident within the narrative. The focus turned towards a broader form of accountability and governance, whereby administrative expenditure was specifically reported on in both the financial disclosures and narrative. The Honorary Treasurer reporting 'administration expenses for the year amounted £50,093, this being the equivalent to 3.09 per cent on the total amount of cash received by the Society during the twelve months' (ARC AR 1942, p. 30).[7]

Qualitative reporting of administrative expenditure expanded in 1944, the increase of £9 182 to £24 587 from the previous year attributed to 'the increased cost of publicity, which at £6,668 was £5,708 in excess of last year ... salaries and wages also show an increase, due to the extension of the Society's activities' (ARC AR 1944, p.49).

The detailed reporting of administrative expenses in the Treasurer's Report ceased in 1945, now only referred to in the 'Consolidated Summary of Receipts and Payments' as 'Administration - General Equipment and Vehicles' (ARC AR 1945, p.53). The netting of administrative expenses made it difficult to isolate the funds and restricted the ability to make comparisons with previous outgoings throughout the war period.

Audit and surveillance continued as a strong undercurrent theme with the increased quantity of financial reports signed off by the 'Honorary Auditors' and 'Honorary Treasurer'. A sample of notations used to legitimise the financial reports as follows:

> We report having audited the books of account of the Central Council Fund of Australian Red Cross Society for the year ended 30th June, 1942, and, in our opinion, the above Statement of Receipts and Payments is correct in accordance with the books and information and explanations supplied to us.
>
> JOHN H. ROXBURGH, F.C.A. (Aust.),
> Honorary Treasurer
> Melbourne, 22nd October, 1942.
>
> R.H. Shackell, Cleveland, Son & HisloP
> Chartered Accountants (Aust.),
> Hon. Auditors.
> (ARC AR 1942, p.38)

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[7] Administrative expenditure was reported on for the first time in the financial reports under 'Cost of Administration' in 1917. However, it does not resurface again until 1941, under 'Headquarters Administrative Expenses' (p.43), 1942 being the first time administrative expenditure is reported on as a percentage of total receipts.

Apart from the notations, there were minimal references to the auditors, although in 1944, acknowledgement was made to R.H. Shackell, upon his resignation after 26 years of service as joint 'Honorary Auditor for Central Headquarters and the Victorian Division' (ARC AR 1944, p.32).

6.1.5 *Summary*

There were significant changes to the nature and content the annual reports with the onset of war: the size of the reports declined, the use of visual elements increased and the financial reports and disclosures expanded significantly to 17 pages, alongside the re-introduction of the Honorary Treasurer's Report.

Commensurate with the significant level of funds now at Australian Red Cross's disposal throughout WWII, administration and control as a theme re-emerged strongly, alongside accountability, internal control and governance; detailed reporting and micro-accountability; whilst stakeholder reporting – recognition and acknowledgement of personnel increased marginally. Although much of the content, themes and sub-themes provided undercurrent support for organisational legitimacy, this aspect was not overtly promoted within the reports in a similar manner to resourcing and contributions, with reporting on domestic social responsibilities almost non-existent. Most notably, conflict and war re-emerged, although in contrast to WWI, reporting on this dominant theme was measured, controlled and considered, reflecting the hope Australian Red Cross provided. The presence of war galvanising the Australian public behind the organisation, ensuring it was very successful in pursuing its mission.

6.2   POST-WAR RECONSTRUCTION AND REGENERATION (1946-1964)

The post-war period was one of uncertainty amidst hope. This would mark a new era for Australian Red Cross as it sought to remain relevant and establish a permanent place in the Australian institutional landscape. However, with the difficulties encountered around organisational legitimacy in times devoid of war and conflict following WWI fresh in mind, those in the leadership were keen to take advantage of the opportunities in the post-war era which saw Australia as a nation state exert considerable economic, political and social prominence within the international arena.

6.2.1 Layout, format and structure

The size of the annual reports was reduced significantly by the end of the post-war period, down to 36 pages by 1964, the smallest up until that stage, coincidently also occurring on Australian Red Cross's fiftieth anniversary (see Table 9). This reduced size was also reflected by a change in the layout, format and structure, although the reports' evolution came towards the end of the Post-war reconstruction and regeneration phase (1946-1964), as leadership still appeared to be struggling to galvanise the Australian public behind Australian Red Cross in times devoid of war.

Table 9 Annual report content, structure and visual disclosures 1946-1964

Year	Structure (length, format)				Total Images		International Images		Charts (tables, maps)
	Annual Report (pages)	National Society (pages)	State Divisions (pages)	Colour	Pages	Qty.	Qty.	% Tot. Images	Qty.
1946	97	54	43	n/a	1	1	-	-	-
1947	95	51	44	n/a	1	1	-	-	-
1948	102	58	48	n/a	14	21	-	-	-
1949	94	38	56	n/a	8	16	1	6%	-
1950	90	38	52	n/a	7	13	1	8%	3
1951	87	36	51	n/a	7	14	2	14%	2
1952	70	30	40	n/a	1	1	-	-	-
1953	65	26	39	n/a	1	1	-	-	-
1954	65	30	35	n/a	2	3	-	-	-
1955	72	34	38	n/a	2	3	-	-	-
1956	79	29	30	n/a	3	4			-
1957	47	27	20	n/a	4	5	-	-	-
1958	43	27	16	n/a	27	32	4	13%	12
1959	44	30	14	n/a	30	36	5	14%	11
1960	36	36	-	n/a	16	18	3	17%	1
1961	38	38	-	n/a	26	61	21	34%	2
1962	38	38	-	n/a	30	75	16	21%	1
1963	40	40	-	n/a	30	69	31	45%	2
1964	36	36	-	n/a	25	36	12	33%	3

Source: Australian Red Cross annual reports (1946-1964)

Revealing National Council's intent to centralise control of Australian Red Cross, the content dedicated explicitly to the National Society increased significantly peaking at 68 per cent in 1959, before reporting on the various State Divisions ceased a year later. Prior to this up to 154 pages had been dedicated to 'Divisional Reports', taking over 90 per cent of the annual report in 1929 and 1935, subsequently being reduced to 14 pages in 1959.

The public support for the organisation was further reinforced within the political environment, the 1962 annual report cover page acknowledged the granting of a 'Supplemental Royal Charter' in 1961. Throughout this phase, the reports went through considerable evolution, a full page photo of National Headquarters appearing on the front cover from 1956-1959, interestingly just prior to the organisation divesting itself of formal reporting on the State Divisions in 1960. In 1960-1962, an alternative symbol depicting a Red Cross surrounded on either side by a wreath-like image taking up most of the front cover page. These changes were significant, the organisation up until then persisting with cover pages that had changed little since the organisation's inception in 1914, although the 1963 cover reverted to something very similar to its founding on the eve of its fiftieth anniversary, depicting the *Heraldic Red Cross* once again.

The extent of financial reporting decreased in the reduced post-war revenue environment, to four pages in 1958 and 1959. This downward trend reversed towards the end of this phase, increasing to eight pages by 1964, coinciding with the most receipts recorded in the post-war period up until that stage of £2 192 789.

Little changed immediately following the war with regard to the use of visual images. A single photo of the Australian Red Cross President on the reverse of the cover page was the only one depicted in 1946 and 1947. This was increased to 14 pages in 1948, before declining to a solitary image of the President in 1952. The use of visual images remained at around this level until 1958, then being increased by 23 pages compared with the previous year, before peaking at 30 pages in 1959, 1962 and 1963 (see Table 9).

In 1958 the layout and structure underwent the most significant changes up until that stage of the organisation's existence. The font type and size were updated, along with the increased use of sub-headings, with images appearing on more than half of the report. The format of the annual report was unrecognisable from its predecessor.

The annual reports also recommenced incorporating an index in 1960, a practice that only lasted for three years (although it was reintroduced later). The 'contents' of the 1961 report, being fairly typical of the amended format and structure for this period consisted of the following

headings: 'The Chairman Writes' (p.2-3); 'Junior Red Cross' (pp.4-6); 'Overseas Activities' (pp.7-9); 'Convalescent Homes' (p.10); 'Blood Transfusion Service' (pp.11-13); 'Visitors from Overseas' (pp.14-15); 'Enquiry and Tracing Bureau' (p.16); 'Honorary Treasurer's Report' (pp.17-22); 'Awards' (p.23); 'Community Services' (pp.22-29); 'Special Services' (pp.30-32); 'Field Force' (p.32); 'Membership and Training' (pp.33-34); 'Thanks to Media' (p.35); 'Reference Library' (p.35); 'The Royal Charters' (p.36); 'Office Bearers' (pp.37-38); 'Operation Area' (p.39).

Another significant change occurred in 1960, with the cessation of publishing the President's address, something that had first been introduced in 1940 at the beginning of WWII.[8] Having previously sole-authored the introductory executive report, the final President's address in this phase was co-authored with the Chairman of the Australian Red Cross and Prime Minister of Australia, the Rt. Hon. R. G. Menzies, C.H., Q.C., M.P. (ARC AR 1960, p.2). The Chairman then took over sole responsibility for writing the introductory executive report, having first been incorporated alongside the President's address in 1957.

These significant changes to the content and nature of the reports signalled a continuation towards reporting on an increased focus on events that would galvanise the Australian public behind the activities of Australian Red Cross, amongst other aspects.

6.2.2 Themes and emerging topics

In 1945, the Australian Red Cross President, Her Royal Highness the Duchess of Gloucester reported that:

> This past year has been a momentous one for it saw the end of the war in Germany and the return of prisoners to their families and homes ... and the end of the war in the Pacific.

Before closing off the 'Message from the President',

> In thankfulness to God for the beginning of Peace … commend[ing] this post-war work to you and wish[ing] years of health and happiness in which to further the ideals of this great Society. (ARC AR 1945, p.3)

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[8] The President's address was referred to throughout this phase as: 'A Message from the President' (1946); 'Call to Service from the President' (1947); 'A Message from the President' (1948-1957); 'A Message from Her Excellency Lady Slim' (1958-1959); 'Her Excellency the Viscountess Dunrossil' (1960).

These remarks set the scene for the next couple of decades as Australian Red Cross once again went about legitimising its place within the Australian institutional landscape devoid of the conditions it had been so successful in navigating. However, the war would continue infiltrating attempts to legitimise its existence in times of peace and despite an enhanced focus on domestic social responsibilities, it was not until the end of this almost two-decade long phase before post-war domestic support for veterans would subside.

Conflict and war – post-war domestic support for veterans

Foreshadowing the post-war direction of Australian Red Cross's focus, the 1944 report under the section headings 'Peace Time Planning' and 'Peace Service Programme' provided strategic direction for the organisation. However, despite organisational management's attempts to refocus the organisation, the lingering impact of conflict and war remained, the pre-armistice and post-war plan of the organisation supporting these observations:

1. Service to repatriated prisoners of war.

2. Service to returned soldiers (men and women).

3. Co-operation in rehabilitation and resettlement of returned soldiers and civilians affected by the war, with special regard to the requirements of different categories.

4. Relief for countries ravaged by war.

5. Disaster relief in its various forms.

6. Co-operation in first-aid on highways and in other national safety services.

7. Co-operation in public health services (including blood transfusion, nutrition, personal hygiene, child welfare, etc.).

8. The function of women personnel (including medical social workers) in Red Cross peace time service.

9. The functions of National; Headquarters and Divisions in Red Cross peace time service.

10. Training for peace-time service, including Junior Red Cross personnel.

(ARC AR 1944, p.24)

Soon after hostilities had ceased, one of the pivotal moments in the life of the Red Cross that still informs the organisational functioning of the International Movement and all its affiliates occurred, with the UN formally recognising and endorsing the National Red Cross and Red Crescent Societies, UN member states agreeing to the following points:

1. That the members should encourage and promote the establishment and co-operation of the voluntary national Red Cross and Red Crescent organisations duly authorised;

2. That the independent and voluntary character of the National Red Cross and Red Crescent Societies should be respected in all and every circumstance, provided that such Societies are recognised by their Government and exercise their action in conformity with the principles of the Geneva and Hague Conventions and in the humanitarian spirit of the Red Cross;

3. That the necessary measures should be taken to maintain contact in all circumstances between National Red Cross and Red Crescent Societies of all countries in order to secure the carrying out of their humanitarian work.

(ARC AR 1947, p.13)

The focus on conflict and war continued throughout this phase, with the Geneva Conventions significantly revised and updated at the Diplomatic Conference of 1949.

The annual report attested to the importance of the…

> Four humanitarian Conventions adopted at Geneva … for the 68 National Societies comprising the League, and to the one hundred million members of these Societies – men, women and children – who will be taught what these Conventions mean in attending to the sick and wounded in the field, and in the sea, to prisoners of war, and now to civilian populations, should the horrible scourge of war once more ravage the world (ARC AR 1950, p.12).

In the year following the ratification of the Geneva Conventions, the world was on the verge of war again, with the commencement of the Korean War on 25 June 1950. The threat of another world war, although re-institutionalising public interest and government support, exasperated Australian Red Cross's focus on domestic social responsibilities. Accordingly, conflict and war continued to invade the content of the annual reports throughout much of this phase.[9] To counter this, organisational management instituted deliberate policies to ensure Australian Red Cross remained relevant domestically in the post-war environment, reporting in 1954 that, 'there is a growing consciousness of the proper role of the Red Cross Society in times of peace at home, quite apart from the aftermath of war' (ARC AR 1954, p.7).

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[9] Although the Korean War officially ceased on 27 July 1953, instability in South-east Asia continued for some time and eventually led into the Vietnam War (1962-1975) and the intensification and build-up of the Cold War.

Organisational legitimacy in times of peace

Unlike the previous Inter-war phase, organisational leadership were desperate to ensure Australian Red Cross remained relevant.

Planning for this began immediately and at the inaugural meeting of the National Publicity Committee on the 26 September 1944, the Committee resolved that a…

> Nation-wide campaign of *educational propaganda* should be undertaken by National Headquarters due to the post-war problem of maintaining interest in the Society … as fund raising in the post-war years would be much more difficult than under the *emotional impetus of war*, every effort should be made to use the strongest types of appeals through the strongest media available (ARC AR 1945, p.38, emphasis added).

Clearly, the survival of the organisation would not be left to chance, the Committee further recommended the use of 'paid propaganda' in two of Australia's leading publications in the post-war era, the *Women's Weekly* and *Woman*, these having a combined circulation of nearly one million copies a week (ARC AR 1945, p.38).

The focus of Red Cross's leadership – and those associated with the organisation that hold positions of power and sway within society and government – on the continued relevance in times devoid of war and hostilities persisted. The reports provided a consistent account attesting to the intrinsic link between Red Cross and society, a few examples of which are detailed as follows:

The new President of the Australian Red Cross, Her Excellency, Mrs W. J. McKell (1947-1953) in her opening address remarked that, 'Distress and suffering among the peoples of the world did not end with the close of war, and where human distress and suffering exist lies the work of Red Cross' (ARC AR 1947, p.3).

At the annual meeting of the Society held on 19 November 1945, the Hon. Minister for Air, Mr. A. S. Drakeford, M.H.R, reported that 'the Government places the work of the Society on the highest plane, and warmly admires and appreciates its deep sense of social responsibility' (ARC AR 1946, p.12).

The 'Primary Objects of the Society' were articulated on the inside front cover page for the second time in 1949[10], outlining the organisation's role in post-war Australia with authorisation coming from the Minister for Defence which provided political legitimacy for the organisation, as outlined as follows:

Furnishing of aid to the sick and wounded, irrespective of nationality,

The rendering of assistance in the case of great public disaster, calamity or need,

The improvement of health,

The prevention of disease,

The mitigation of suffering in Australian and elsewhere.

(ARC AR 1949, inside front cover page).

Resourcing and contributions

A notable increase in strategic focus was evident within the Public Relations Department, with a 'rigorous policy of peace time activities planned by the Society' (ARC AR 1947, p.34). A meeting of the National Publicity Advisory Committee implemented a 'full scale national publicity campaign' for the 1950 Annual Appeal, 'reaching almost every home in Australia' (1949, p.21; 1950, p.23). The Public Relations Department noted that, 'all media have been used, as opportunity offered to effect the greatest possible education of the public as to the scope of the Society's activities, the stimulation of membership and raising of funds' (1951, p.21). On top of this a Publicity Conference was held for the first time in September 1953 for 'improving and co-ordinating publicity services of the Society throughout Australia' (1954, p.14).

A 'Bequest' form was also introduced to the inside back cover from 1948-1957, underneath the notation, 'to those who seek an opportunity to show practical sympathy for the unfortunate, the Society provides a channel through which the desire to relieve human pain may find adequate expression' (ARC AR 1948, p.99).

As had been the case following WWI and towards the end of WWII, organisational management reverted to *emotive pleas* for resources and contributions, for example, in 1952 the Honorary Treasurer highlighted that deficits at the rate being incurred could not be sustained and called for an increase 'averaging 6d. per person (in Australia) to sustain the Society's services, surely a small sum compared with the sacrifices of those whose war suffering it is the Society's first duty to succour' (ARC AR 1952, p.24).

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[10] Previously reported in 1937 and subsequently reported from 1949-1961, before being omitted.

Domestic social responsibilities

The role of Australian Red Cross as an integral part of the national functioning of government and society was not left to chance:

> The Minister for Post-War Reconstruction, having made a statement in relation to the plans of the Commonwealth Government, the Executive resolved to offer the Government through the Minister, the full resources and service of the Australian Red Cross Society in providing voluntary organised aid. (ARC AR 1944, p.24)

The Honorary Treasurer extolled in the final words of the first report following the cessation of hostilities that:

> The banner of Red Cross must never be lowered, nor its flag furled. So long as human suffering and misery persist, Red Cross must continue to be the rallying point for its relief. The Society is carrying on confident of the support of generous-hearted men and women in all parts of the Commonwealth. (ARC AR 1946, p.49)

The transition to peace-time work was a vital component of Australian Red Cross's future, and several existing and new departments reported on the importance of these strategic initiatives.

The, 'National Medical Services Committee'[11] reported that, 'during the year the Committee has been engaged in considering the transition from *war to peace* and every effort is being made to adapt its activities to the altered conditions' (ARC AR 1946, p.22, emphasis added).

A new department in the expanded role of Australian Red Cross in line with Commonwealth Government initiatives, the 'National Nutritional Committee'[12] conducted nutritional campaigns throughout Australia.

The 'Social Service Department'[13] provided social case-work services for service and ex-service men and women, as 'an important section of *first priority peace-time service'* (1946, p.25, emphasis added).

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[11] Oversaw the expanded medical services offered to the Commonwealth which included: convalescent homes, speech therapy, tuberculosis, nursing scholarships, fellowships for medical officers, and medical supplies for overseas relief.

[12] Responsible for educating the Australian public, promoting nutrition through the Education Department, Trades Hall and other sectors and introducing new schemes such as the subsidised National Milk Scheme for the distribution of milk to expectant and nursing mothers, and children under five years.

[13] The scope of the 'Commonwealth and State Social Service Department' was extended to cover ex-service personnel whose disabilities were not war-related and also the 'changing needs of the community', services offered 'meeting the financial needs of people during sickness far more adequately than some years ago' (ARC AR 1946, p.25; 1949, p.11).

The 'National Blood Transfusion Committee' reported that, 'the transition from war to peace has occurred and with it the initial difficulties inseparable from the change over' (1946, p.24).

Organisational management's efforts to refocus on domestic social responsibilities, and international prominence and global reach became more prevalent towards the end of this phase, however there was a noticeable divide between Australian Red Cross's new mandate and the social perception of many Australians, in the absence of the galvanising impetus of war.

The organisation still appeared to be coming to terms with its legitimacy and relevance, the Chairman reporting that:

> Despite the financial support the Society has received … there are many Australians who continue to regard Red Cross as an organisation which is active enough in war … but in peace consists largely of a well-meaning group of ladies who dispense comfort here and there in the forms of cups of tea ... they would do well to look at the facts contained in the annual report and the wide variety of services it describes in furtherance of the Red Cross aim. (ARC AR 1964, p.2)

The Chairman then took his argument for legitimacy a step further, emphasising the global focus of many recent activities. However, an ongoing struggle for a distinct identity and purpose was also evident when it was noted that 'this year ARCS units are making and packing babies' layettes' (Australian Red Cross, Annual Report, 1964, p.3). As important as nappies are, this focus did little to reflect the stated national and international ambitions of the organisation.

Administration and control

Towards the end of this phase, executive control of the annual reports appeared to transition to the National Chairman and National Council, the National President having had significant control and authority over what was communicated up until then. The Chairman's Report was first introduced in 1957[14], but the National Chairman commenced signing off the executive report 'for the President' in 1939 at the commencement of WWII, however did not take over complete responsibility until 1961.[15]

Reporting on the leadership, executive and organisational structures also diminished to two pages by 1964. This section was now condensed under the heading 'Office Bearers of the Society', having previously included up to seven pages.

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[14] The 'Chairman's Report' (as it would later become known), was referred to throughout this phase as: 'In Appreciation' (1957); 'National Council Report' (1958-1959); 'Messages' (1960); and 'The Chairman Writes' (1961-1964).
[15] Prior to 1961, the 'Presidents Message' (1940-1960) also formed part of the executive reports and was later re-introduced for a short period (1966-1968; 1997-1999).

Control of the Red Cross's financial resources continued to rest with National Council, although difficulties remained between the National Headquarters and State Divisions, the Honorary Treasurer reporting that 'National Headquarters is not a fund raising body, its funding arrangements being met from Divisions on a population per capita basis, subject to a budget approved by the Council' (ARC AR 1952, p.24).

Further solidifying National Council's enhanced control over the content of the annual report's narrative, all formal reporting on the functioning of State Divisions ceased in 1960. This marked a pivotal change, as previously State Division leadership had unencumbered access to reporting on the State Divisions within the annual report. This was no longer the case – the National Chairman overseeing the content of reporting under the direction of the National Council.

Accountability, internal control and governance

The emphasis on accountability, internal control and governance declined throughout this period. Reporting for the most part was subsumed within administration and control, although there were references to the constitution and function of the Finance Committee within the Honorary Treasurer's Report that are outlined in the discussion on Financial reports, disclosures and allied information (see 6.2.4). Following on from this and in a similar manner to that evident during the Inter-war phase, the cessation of hostilities at the end of WWII saw a significant decline in detailed reporting and micro-accountability, as Australian Red Cross appeared more intent on securing resources on which to account.

International prominence and global reach

International prominence and global reach re-asserted itself as a dominant theme, however it did not subsume the narrative until the post-war focus on conflict and war had declined somewhat. Despite this, the proliferation of section headings surrounding this theme reflected organisational management's intentions to pursue this strategic focus.

Most notably throughout this period, although the size and content of the reports had diminished in contrast with the early part of the previous decade (see Table 9), there had been an increase in focus about Australia's role within the International Red Cross Movement.

In 1948 it had been noted that the Australian Society was one of only ten National Societies that had a seat on the Executive of the League of Red Cross Societies, with 64 National Societies globally at that point in time (ARC AR 1948, p.12). By the end of this phase, management reinforced the organisations international prominence highlighting that, the 'Red Cross

Movement is one of the largest organisations in the world … with over 170 million members, Australia [being] just one of the 104 countries which belong to this world federation' (1964, p.32). Australia's involvement on the world stage was further emphasised by hosting the South East Asian Red Cross Forum in Sydney on behalf of the League of Red Cross Societies for the first time in 1964, which the Chairman described as 'by far the most important international project ever undertaken by Australian Red Cross' (1964, p.3). This further reinforced organisational management's intentions to legitimise Australian Red Cross's functioning as an important institutional actor that had a significant part to play not just within Australia, but also within a wider global environmental context.

Stakeholder reporting – recognition and acknowledgement of personnel

The recognition and acknowledgement of personnel continued to be a strong theme within the introductory President's address, however the shortened size down to a solitary page alongside the significantly reduced revenue environment, meant that the President's focus was often elsewhere. Despite this, the use of emotive language was still prevalent, a typical example being the President congratulating readers from her 'heart on what you have achieved at home and abroad', reiterating 'it is indeed something to be proud of' (ARC 1953, p.2).

'Honorary Life Members of the Society'[16] (1940-1958) and 'Australian Red Cross Medal for Meritorious Service'[17] (1953-1958) ceased being reported on within the leadership, executive and organisational structures section of the report in 1958.

As during WWII, there continued to be other sections recognising and acknowledging personnel, however their extent had diminished somewhat – the organisation appearing to move its focus towards recognising those in positions of influence within the wider social, political and institutional environment, the 1963 report, for example, 'grateful for the co-operation of Qantas, Alitalia, BOAC, TAA, ANA' (p.3).

In the final report of this phase, the importance of Red Cross as an institution is clearly brought to bear with the Chairman commenting that 'the mark which the Society has imprinted on the life of the Australian community during this period is deeper than many of us realise'. The National Chairman then acknowledged the significant sum of over £40 million which had been entrusted to Red Cross on behalf of the Australian community throughout its 50 years of life (ARC AR 1964, p.2).

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[16] The Badge of the Honorary Life Membership award was the highest award made by the Society.
[17] The Medal for Meritorious Service was awarded for meritorious service of specific and outstanding nature to the Society either in Australia or overseas.

6.2.3 Visual elements of content and discourse

The use of visual content initially remained subdued in a similar manner to that evidenced throughout the majority of WWII, however this drastically changed, reaching levels not seen since WWI. Towards the end of this phase the annual reports contained over 60 images throughout 1961-1963, with 75 being displayed in 1962, the most images used since inception. Of note, in many instances the reports displayed numerous images across the one page, although up to 30 pages still contained images, and in some cases, almost 80 per cent of the report. Interestingly in the middle part of this phase there was a six-year period (1952-1957) when the number of images used was five or fewer.

Probably the most symbolic image evidenced occurred in 1960, the final time a photo of the National President appeared on the inside cover. On that occasion, it was shared with the Australian Red Cross Chairman and more notably, the Prime Minister of Australia, the Rt. Hon. R. G. Menzies, C.H., Q.C., M.P. (ARC AR 1960, p2).[18] These images powerfully supported the changing of the guard, Australian Red Cross's ongoing political and institutional legitimacy assured, now clearly under the control of the National Council and National Chairman.

The use of visual images increased significantly throughout 1948-1951, coinciding with the lowest level of funds being received by the organisation in 1948. For the most part the images focused on the theme conflict and war – post-war domestic support for veterans. Some of the images typical for this period comprised: a young ex-soldier in a wheel chair (1948, p.6); a blinded ex-serviceman working in a weaving factory (1949, p.45); and a blood transfusion army field hospital (1951, p.49).

The deliberate use of emotive and moving images in support of resourcing and contributions was unmistakable. A poignant image of 'The door without a latch' appeared for the first time in 1948, and underneath the caption,

> A critic viewing the famous painting, *The Light of the World*, by Holman Hunt, said, "There is an error in the picture; you have forgotten to put a latch on the door!" "There is no latch on the door" said the artist, "for it is the door of the human heart, and can only be opened from within.

Before closing that year's report with the commentary, 'Will you open your heart and give generously to help the work of the Red Cross for humanity. It means so much too so many' (ARC AR 1948, inside back cover page).

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[18] A photo of the Australian Red Cross President commenced being displayed on the inside cover pages in 1914.

Two new types of visual elements of content were introduced in 1950. A map identifying the extent of Blood Transfusion Services across Australia; another map of the world underneath the heading 'The International Red Cross, The 68 National Red Cross Societies'; and a chart outlining the significant increase in Blood Transfusion Services from 1939 to 1950 in terms of costs (increasing from £519 to £150 000), and donors (increasing from 1 100 to 122 500) (ARC AR, 1950, pp. 41-42). These were reproduced in 1951.

Throughout the next interim period (1952-1957) the use of visual images was restrained, the few images supporting the themes administration and control, resourcing and contributions, and recognition and acknowledgement of personnel.

A powerfully symbolic change to the visual discourse was instigated in 1956, Australian Red Cross altering its front cover page for the first time in almost half a century. The photo of the new National Headquarters (1956-1959), reinforced the change in strategic direction, with State Divisions no longer reported on. The other images were of the various awards the Society bestows on its members.

Supporting the extensive changes to the annual report's layout that occurred in 1958, the prevalence of visual elements increased dramatically for the remainder of this phase. The reports were now a completely different document, and most pages contained images designed to give powerful support to the underlying themes evident within the narrative. These images supported the change in strategic direction, as the focus turned towards international prominence and global reach, although domestic social responsibilities continued to be maintained.

Likewise the extensive use of charts, tables and to some extent maps and graphs was expanded in support of the narrative: a map outlining the operational area of the Australian Society enhanced the organisation's legitimacy (1961, inside cover, back page); a chart in the Honorary Treasurer's Report headed 'The Red Cross Pound – where it came from and how it was accounted for' supported the organisation's accountability, internal control and governance, as the extent of funds available increased towards the end of this phase (1963, p.21; 1964, p.19).

Although the most dominant theme evident in the visual elements remained domestic social responsibilities, there was a substantial transition towards international prominence and global reach, with up to 45 per cent of images in support of this theme, having been virtually non-existent prior to 1958.

Some of the images designed to provide emotive support to domestic social responsibilities included: a Red Cross nurse bathing a young child (1958, p.14); providing care for the aged and infirmed (1961, p.24); a young boy amidst the shattered remains of his home after it was devastated by a cyclone in Queensland (1959, p.35) – potentially one of the first images to reinforce the organisation's legitimacy in times of disaster, a theme that gained significant traction throughout the next phase.

Setting the scene for the organisation's enhanced focus on international prominence and global reach, the opening report for this end-period (1958-1964) incorporated a map on the inside front and back cover pages that identified Australian Red Cross units based overseas on the inside front and back cover pages. This theme was further reinforced with images of: aid provided to Skaubryn survivors (1958, p.5); refugees in Jordan and Hungary (1958, p.7); a convoy of trucks transporting refugees in Tnusia (1962, p.24); a photo of a doctor at work in a remote area of Yemen, the caption underneath, 'the first ever to treat patients in this remote country which was completely devoid of medical services of any nature' (1964, p.13).

These visual elements of content supported the significant change in the annual report's narrative, the new National Chairman keen to transition Australian Red Cross to global initiatives, although the focus on domestic social responsibilities continued to underpin the Australian Society's functioning.

6.2.4   *Financial reports, disclosures and allied information*

The receipt of funds declined in the Post-war reconstruction and regeneration phase, reaching a low of £746 693 in 1947, the Society also enduring a loss of £450 397. Immediately following in 1948, two new reports were added – the organisation reacting swiftly in an apparent attempt to arrest the significantly reduced revenue environment. An immediate turnaround was experienced, receipts continued to increase for the remainder of this phase, reaching £2 192 789 by 1964, but the number of financial reports remaining relatively constant following this initial increase.

Only two financial reports appeared across all years in this phase (see Table 10). The first was the 'Australian Red Cross Society, Statement of Consolidated Income and Expenditure', having been consolidated after the commencement of WWII in 1941. The second was the 'Australian Red Cross Society, National Headquarters, Statement of Income and Expenditure', reporting on the receipts and disbursements of National Headquarters. The other key financial report was the 'Australian Red Cross Society National Headquarters, Statement of Assets and Liabilities', re-

introduced in 1948, having previously been reported on in 1939. A 'National Headquarters, Accumulation Account' was also introduced at the same time, reporting on changes to the accumulated equity/capital balance of the Society, although this report was subsumed into the balance sheet in 1958.[19]

Table 10 Financial reports and allied information 1946-1964

Year	Report Details						Executive & Finance Committee
	Pages	Number of Reports	Receipts and Disbursements or Income and Expenditure	Expenditure, Costs or Disburse's. only	Resources, Assets or Balance Sheet	Non-financial report	Number of meetings held and reported
1946	9	4	3	-	-	1	n/r
1947	8	4	3	-	-	1	n/r
1948	5	5	2	-	2	1	4
1949	5	5	2	-	2	1	n/r
1950	5	5	2	-	2	1	n/r
1951[20]	6	5	2	-	2	1	n/r
1952	6	5	2	-	2	1	n/r
1953	6	5	2	-	2	1	n/r
1954	7	5	2	-	2	1	n/r
1955	7	5	2	-	2	1	n/r
1956	7	5	2	-	2	1	n/r
1957	7	5	2	-	2	1	n/r
1958	4	4	2	-	1	1	n/r
1959	4	4	2	-	1	1	n/r
1960	6	3	2	-	1	-	n/r
1961	6	3	2	-	1	-	n/r
1962	6	3	2	-	1	-	n/r
1963	7	4	3	-	1	-	n/r
1964	7	4	3	-	1	-	n/r

Notes: n/r - not reported

Source: Australian Red Cross annual reports (1946-1964)

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[19] Throughout the war years, a system consisting solely of receipts and payments was adopted due to the diverse and widespread nature of activities, as this was found to be expedient. A subsequent meeting of Chairmans and Treasurers in 1946 changed this to a statement of income and expenditure, together with supporting accumulation account and statement of assets and liabilities (ARC AR 1947, p.44).
[20] In 1951 the financial reports commenced incorporating the previous and current years' financial results.

In 1947, the 'Australian Red Cross Society – 1914-18 Fund, Consolidated Statement of Receipts and Payments' ceased being reported on, the Treasurer noting it would be omitted due to the small balance of £9,823 remaining (ARC AR 1947, p.44). The only other report introduced during this phase was the 'Australian Red Cross Society, Comparative Statement of Income and Expenditure', which provided comparative financial information over a three-year period, reported on for two years, 1963 and 1964.

Apart from this, immediately following the cessation of hostilities, a non-financial report, the 'Summary of Overseas Civilian Relief' was added which provided the value of stores and cash donated for despatch to various overseas destinations. This report, initially up to one page in length, was gradually reduced in size and ceased being reported on in 1960, although it was reintroduced in tabular form in 1965 under the heading 'International Activities - Overseas Assistance'.

At the end of this phase, three key financial reports remained, the 'National Headquarters, Statement of Income and Expenditure', 'National Headquarters, Statement of Assets and Liabilities' and the 'Australian Red Cross Society, Statement of Consolidated Income and Expenditure'.

In 1949, the first government grants explicitly reported on were incorporated under the heading, 'Contributions from Commonwealth and State Governments' which comprised 'Blood Transfusion Service' and 'T.B. Hospitals and Homes', amounting to £104 142 (ARC AR 1949, p.35). A few years later in 1954, reporting on government grants was omitted, although it was re-introduced again in 1963. Throughout this interim period, discerning the level of government grants and support was quite difficult, as no reference was made to them within the reports.

Following on from the decreased reporting on the functioning of the Executive and Finance Committee, this aspect of Red Cross's accountability, internal control and governance remained relatively subdued. The constitution and make up the Finance Committee was detailed in the leadership, executive and organisational structures, however this ceased in 1959, the section being replaced with 'Office Bearers of the Society'.

However, a recurrent theme was the consistent recognition acknowledging the 'invaluable advice' and 'unfailing help' afforded by the members of the National Finance Committee (ARC AR, 1946, p.49). This provided some credibility towards legitimizing Australian Red Cross's focus on accountability, internal control and governance, reported on in the 'Treasurer's Report' in 1946 (p.49); 1947 (p.45); 1948 (p.42); 1949 (p.34); 1952 (p.24); 1953 (p.20); 1954 (p.21);

1955 (p.24); 1956 (p.23); 1957 (p.21); 1958 (p.24); 1959 (p.21); 1960 (p.17); 1961 (p.17); 1962 (p.17); and 1963 (p.17).

The Treasurer's Report initially mirrored the end of WWII. There were still three pages dedicated to providing qualitative information further explaining the financial disclosures and reports, as well as outlining an overview of the prevalent financial situation – the Treasurer often reverting to emotive pleas for assistance, for example in 1947, reporting that,

> We now face a future which it is hoped will hold a long and unbroken period of peace, in which a war-torn world and its peoples can build anew something of the loss occasioned by war. Whatever the future holds, the need for this great international Society and its service will continue, and there is an obligation on each one of us to see that the structure, in both spiritual and material sense, is strong and enduring (p.44).

By the end of this phase however, the content of the Treasurer's Report had diminished significantly, down to a just half a page by 1964.

The cessation in 1945 of reporting on administrative expenses in the Honorary Treasurer's Report remained in place, although it continued to be recorded in the financial reports as follows:

> 'Administration (General Equipment and Vehicles)' (ARC AR 1946);
> 'Administration (including Maintenance of Freehold Properties and Running 'Expenses Motor Vehicles)' (ARC AR 1947-1956);
> 'Administrative expenses (being expenses not directly applicable to specific activities)' (ARC AR 1957-1964).

Administrative fees and expenditure reached their highest level in 1948 at 13.6 per cent, coinciding with the largest loss experienced throughout this phase, before a noticeable downward trend was evident, declining to 5.8 per cent by 1964.[21]

Audit and surveillance continued to be a strong undercurrent theme the 'Honorary Auditors: Cleveland, Son and Hislop' acknowledged in the leadership, executive and organisational structures section for the first time in 1946.[22]

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[21] The administrative fees and expenditure percentage was calculated by dividing 'Administration expenses' by 'Total receipts' in the same manner as that reported on by Australian Red Cross (see ARC AR 1942, p.30).
[22] Of note, this section also acknowledged the 'Honorary Counsel', 'Honorary Solicitors', 'Honorary Shipping Advisers', 'Honorary Architects' and 'Honorary Publicity Adviser' (ARC AR 1946, p.7).

The financial reports continued to be signed off by the Honorary Auditors and Honorary Treasurer. Apart from a slight increase in the notations signing off the financial reports, and a change in terminology such as utilising the phrase *true and fair*, there were minimal references to the role and functioning of the auditors.[23]

Reporting on Australian Red Cross's financial reports and disclosures remained relatively consistent throughout the Post-war reconstruction and regeneration phase, although there was what appeared to be strategic moves by leadership, to reinforce certain themes of reporting in a perceived attempt to arrest the downward trend in resources under the organisation's control and significant losses experienced up until 1962.

6.2.5   Summary

The nature and content of the annual reports went through what was up until that stage, the most significant changes in the organisation's history. Formal reporting on State Divisions ceased, alternative cover pages had been attempted and in 1958, the layout and structure of the reports underwent substantial changes. Likewise, the use of visual elements increased drastically commensurate with the transformation of the annual report's layout, format and structure that had only changed minimally over the past fifty years. That withstanding the depth of financial disclosures and surrounding discourse diminished considerably.

Despite the cessation of hostilities and a public that was weary after two international conflicts, conflict and war in the form of post-war domestic support for veterans dominated the content of the annual reports. Domestic social responsibilities resurged as a dominant theme, alongside resourcing and contributions although this was subsumed within organisational legitimacy in times of peace. Organisational management's focus on administration and control, accountability, internal control and governance, and detailed reporting and micro-accountability diminished significantly, as did stakeholder reporting – recognition of personnel. Towards the end of this phase, the disclosures and reporting transitioned significantly towards international prominence and global reach, as the Global focus – Domestic challenges phase (1965-1984) dawned.

This chapter presented Part II of the Descriptive Narrative looking at the evolution of Australian Red Cross's annual reports encompassing the WWII (1940-1945) and the Post-war reconstruction and regeneration (1946-1964) phases. The next chapter, Part III, presents a Descriptive Narrative of the Global focus – Domestic challenges (1965-1983), International

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[23] The terminology '*true and fair*' was first introduced to the auditor's notations in 1960.

development prominence (1984-1999) and Sector reforms (2000-2014) phases. Part III is the subject of Chapter seven.

DESCRIPTIVE NARRATIVE – PART III

Becoming an Australian Red Cross member

means making an active contribution to the largest, totally independent humanitarian

network in the world, one without any alignment to any political group, religion or culture …

(ARC AR 2001, p.46)

This chapter is the final part of the Descriptive Narrative that covers the evolution of Australian Red Cross's annual reports. Part III encompasses three distinct phases. The Global focus – Domestic challenges phase (1965-1984), the International development phase (1985-1999) and the Sector reforms phase (2000-2014).

7.1   GLOBAL FOCUS – DOMESTIC CHALLENGES (1965-1984)

The Global focus - Domestic challenges phase (1965-1984) presented considerable challenges as Australian Red Cross came to terms with institutional life devoid of war. Organisational management appeared reticent to allocate content to reporting on what had been the lifeblood of the organisation in previous eras, as the political and social anti-war sentiment of the Vietnam War increased in intensity. This background context was further complicated by an effort to remain relevant as the world transitioned to a focus on international development and assistance. No longer able to secure resources solely for domestic issues, Australian Red Cross searched for its legitimacy amidst the drastically changing environmental context as the International Movement increased focus on its Fundamental Principles.

7.1.1   Layout, format and structure

The annual report as a document continued to decrease in size throughout this period, reduced to 18 pages in 1981, the smallest in the history of the organisation (see Table 11). As if in tune with the reduced size and content – with only four reports during this phase exceeding 30 pages – the organisation continued to wind back its focus on domestic issues.

The Chairman, in the final report, forecast Australian Red Cross's future, noting that, 'persons in need of assistance as a result of the world-wide economic recession have had to share the Society's limited resources with many others needing help as a result of the effect of natural disasters and man-made conflicts' (ARC AR 1984, p.4).

Table 11 Annual report content, structure and disclosures 1965-1984

Year	Structure (length, format)				Total Images		International Images		Charts (tables, maps)
	Annual Report (pages)	National Society (pages)	State Divisions (pages)	Colour	Pages	Qty.	Qty.	% Tot. Images	Qty.
1965	32	32	-	n/a	19	29	8	28%	5
1966	32	32	-	n/a	16	35	3	9%	5
1967	26	26	-	n/a	12	23	3	13%	2
1968	26	26	-	n/a	13	19	3	16%	2
1969	26	26	-	n/a	10	11	2	18%	2
1970	26	26	-	n/a	14	16	4	25%	2
1971	26	26	-	n/a	11	15	4	27%	2
1972	20	20	-	n/a	6	7	2	29%	1
1973	22	22	-	n/a	8	9	4	44%	2
1974	22	22	-	n/a	7	7	-	-	3
1975	22	22	-	n/a	9	28	7	25%	3
1976	23	23	-	n/a	6	6	5	83%	7
1977	23	23	-	n/a	4	11	3	27%	5
1978	22	22	-	n/a	10	13	1	8%	2
1979	22	22	-	n/a	5	6	2	33%	1
1980	22	22	-	n/a	9	9	3	33%	3
1981	18	18	-	n/a	8	8	4	50%	2
1982	30	30	-	n/a	8	8	8	100%	4
1983	25	25	-	n/a	7	7	4	57%	2
1984	25	25	-	n/a	8	9	6	67%	3

Source: Australian Red Cross annual reports (1965-1984)

Numerous adaptions to the layout were affected by changes in the font size and type, and the use of section headings, visual images and charts. However, towards the end of this phase, the layout, format and structure stabilised, with Australian Red Cross appearing focused on its overriding mission that would dominate reporting throughout the next few decades – international development.

Following on from the first ever changes to the cover pages (evidenced towards the end of the previous phase), various designs were depicted on the front cover. Arguably the most notable

occurred in 1971 with the names of all the (at that stage 96) National Societies compactly listed on the cover page, beneath an image of a world globe. The final two reports reverted to a solitary image of the *Heraldic Red Cross*, although in 1983, the *Cross* consumed the entire page, juxtaposed against a miniature *Cross* in 1984.

Towards the end of this phase, the content transitioned significantly. In 1982, only 23 per cent of the 30-page report was focused on domestic issues (not including the financial reports). The fairly typical contents of 1982 consisted of the following headings: 'International Red Cross' (p.1); 'Chairman's Report' (p.2-3); 'International Disasters (p.4-11); 'Overseas Assistance' (p.12); 'Honorary Treasurer's Report' (p.13-18); 'Development Assistance' (p.20); 'Services to the Australian Community' (p.21); 'National Tracing and Family Reunion Programme' (p.22); 'Disaster Services' (p.23); 'Blood Transfusion Service' (p.24); 'Training (p.25); 'Advisory and Planning Committees' (pp.26-27); 'Red Cross Youth' (p.28); 'Australian Red Cross Society Awards' (p.29); 'Australian Red Cross Directory' (p.30).

Reporting on Red Cross's financial reports remained at around six pages, despite financial deficits and surpluses fluctuating. Similarly, the use of visual images stabilised with around five to ten pages in each report containing images, having previously reached 30 pages in the final years of the Post-war reconstruction and regeneration phase.

7.1.2   *Themes and emerging topics*

A clear change in strategic direction was evident as Australian Red Cross transitioned to an international agenda, amidst considerable domestic challenges. The change in the organisation's strategic direction was foreshadowed in 1964 with the Chairman noting 'Australia's growing interest in the world around her is reflected within Red Cross by an increasing concentration on International Red Cross activities' (ARC AR 1964, p.2-3).

Conflict and war – political and social anti-war sentiment

References to war, unlike in previous periods, were minimal and sporadic despite the fact that a significant international conflict, the Vietnam War, dominated a considerable part of the environmental context.

Probably the most notable reference occurred in 1974, with WWI and WWII images used to commemorate Australian Red Cross's 60th anniversary and capture a sense of history. Despite the evident decline in reporting on war, the 1976 report noted:

Enquiries are still being received for family members dispersed as a result of World War II … with one instance of a family being re-united after a period of thirty-four years. (ARC AR 1975, p.6)

Australian Red Cross continued with its international focus, although evidence was mounting that the public was not following initiatives as the organisation continued to struggle on many levels – financially, socially, politically and institutionally as services that had been so successfully pioneered in the war years became unfashionable.[1]

Following on from the International Movement's adoption of the Geneva Conventions, the Australian Chairman reported that:

One of the most significant events for the Red Cross has been the completion of a conference representing 123 national governments of two Protocols additional to the Geneva Conventions (ARC AR 1977, p.2).

Although reporting on war had subsided – flow-on from the International Movement's affiliation with the Geneva Conventions underpinned the organisation's renewed strategic direction.[2]

International prominence and global reach – Fundamental Principles of the International Movement

Although Australian Red Cross still reinforced the need to focus on domestic activities, this was not as evident within the reports. For example, the Chairman, Dr Geoffrey Newman-Morris, reported in 1965 that,

Those who study this report in detail will realise the wide scope of international aid that our Society is called upon to give … [as] these are troubled times; Red Cross must be strong in all parts of the world (p.2).

Signalling the underlying support Australian Red Cross provided to the International Movement, the Fundamental Principles of the Red Cross were documented within the reports

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[1] Throughout this period the Chairman's Report often discussed issues impacting the organisation's continued existence, such as: a National Seminar on Public Relations and Fund Raising; relevance and costs of its major services; financial problems; political issues associated with the neutrality of the International Movement and public image of the Australian Society (ARC AR 1970, p.1; 1973 p.1; 1974 p.1; 1975 p.1; 1978 p.2).

[2] Reference to the Vietnam War first occurred in 1966, the Chairman dedicating the opening paragraph of his address to the Society's involvement in the conflict. This was followed by a half page discussion under the heading 'Field force, Australian Army Forces Vietnam'. Almost a decade later, the final report to refer to the conflict appeared in 1972, the Chairman not acknowledging the Australian/New Zealand Red Cross Field Forces' withdrawal from Vietnam in late 1971, instead leaving this to an anonymous report of a few small paragraphs under the heading 'International assistance to account for the removal of resources'.

for the first time in 1957, appearing again in 1962 and then prominently on the inside cover pages (1965-1968), back cover pages (1969-1981, 1983-1984) and interlaced throughout the report in 1982.

The importance of the enhanced focus on international prominence and global reach was reflected through the first appeal of the Disaster Emergencies Committee of the Australian Council for Overseas Assistance (ACFOA)[3] launched on behalf of the victims of the famine in Ethiopia and the Sahelian Zone of Africa. The National Chairman noted the importance of Australian Red Cross's involvement, in which all major international voluntary agencies participated, raising a total of $1 154 225 from the Australian public (ARC AR 1974, p.3).

'International Activities' took over as the first section reported on in 1965, until other more pressing conditions impacted Australian Red Cross, with the aftermath of Tropical Cyclone Tracy on December 25, 1974. However, a few years later 'International Activities' again took precedence with the National Chairman noting:

> A distinguishing mark of the Red Cross is its essentially international character and hence international activities figure prominently in the report. (ARC AR 1977, p.2)

Towards the end of this phase, the Australian Chairman reported that the 'Australian Red Cross Society will be expected to undertake a leadership role', due to a 'radical change in the structure of the International Secretariat, emphasising regionalism and thereby placing more responsibility on particular National Societies in the fields of Disaster Preparedness, Disaster Relief, Development and Fund-Raising' (ARC AR 1983, p.3). The Australian Society appeared to be aware of the challenges it faced on the cusp of the International development phase (1985-2000).

Domestic social responsibilities and challenges

As Australian Red Cross's mission transitioned offshore, the reduced focus on reporting domestic activities continued. This was no more evident than in 1971 when references to State Division operations ceased with the omission of the 'Special Services Chart',[4] with previous periods having dedicated up to 90 per cent[5] of the report to State Division reporting.[6] By the end

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[3] ACFOA was referred to for the first time in 1969 with the Deputy Secretary General, Miss Noreen Minogue, representing the Society on various ACFOA committees (ARC 1969, p.5).
[4] Detailed the services provided by each of the State Divisions. Discontinued from reporting in 1971, although re-introduced briefly for a year in 1982.
[5] The 1935 report was the largest consisting of some 171 pages of which 154 pages were dedicated to the State Division reports (ARC AR 1935).
[6] National Headquarters was responsible for representing the Australian Society in world Red Cross affairs, maintaining links with International Red Cross bodies, other National Societies and providing a variety of services to the State Divisions. Divisional

of this phase, Australian Red Cross ceased providing a number of key domestic services, as the pre-disposition towards the International Movement's global endeavours took hold.[7]

The devastation inflicted by Cyclone Tracy in December 1974 momentarily slowed down this transition, however changes to domestic social responsibilities were inevitable, despite the National Chairman attesting that, 'the regionalisation of Red Cross ... will greatly facilitate the provision ... of various kinds of care and assistance to the community' (ARC AR 1980, p.3).

Organisational legitimacy entrenched in International Movement's Fundamental Principles

Australian Red Cross's organisational legitimacy was now entrenched with the International Movement and Fundamental Principles, the reports no longer relying on the galvanising impetus of conflict and war for their sense of purpose.

The Fundamental Principles that underpin all that the Red Cross is and does featured prominently in every report throughout this phase. These are Humanity, Impartiality, Neutrality, Independence, Voluntary Service, Unity and Universality, as formally ratified at the XXth International Conference of the Red Cross, Vienna (Austria), October, 1965. These themes were supported with reporting on the Australian Society's Primary Objectives (1965-1967), Australian Red Cross history, background and purpose (1979-1982) and International Red Cross and Australian Red Cross organisational chart (1982-1984).

On the verge of the International development phase the back page of the 1983 report reaffirmed that legitimacy would be firmly entrenched in the Fundamental Principles:

> The Red Cross, born of a desire to bring assistance without discrimination to the wounded on the battlefield, endeavours – in its international and national capacity – to prevent and alleviate human suffering wherever it may be found. Its purpose is to protect life and health and to ensure respect for the human being. It promotes mutual understanding, friendship, co-operation and lasting peace amongst all peoples. (ARC AR 1983, outside back cover page)

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responsibilities included the delivery of services and fund-raising. Each Division presented a detailed annual report, with the National Society annual report being described as a brief overview of the Society's activities as a whole (ARC AR 1984, p.1).
[7] In 1971 the 'Special Services Chart' listed 37 domestic services provided to the Australian community, consisting of: 'Aged Services', 'Allergy Clinics', 'Ambulance Service', 'Baby Health Centres', 'Blind Services', 'Blood Transfusion Service', 'Civil Defence', 'Children Services', 'Disaster Relief', Ex-service and Service Men and Women', 'First Aid Posts', 'First Aid Training', 'Handcraft Service', 'Health in the Home', 'Home Nursing Training', 'Homes', 'Hospital Visiting', 'Hospitals Services', 'Housekeeper Service', 'Immunisation Campaigns', 'Library Services', 'Medical Loan Department', 'Mental Hospitals', Migrants', 'Missions', 'Opportunity Shops', 'Picture Library', 'Public Relations and Publicity', 'Relief to Civilians', 'Second-hand Book Shops', 'Social Work Service', 'Speakers Panel', 'Tracing Bureau', 'Transport', 'Tuberculosis', 'Voluntary Helpers Department', 'Youth Groups' (ARC AR 1971, p.24-27). However, by 1982, this had reduced to 15 as detailed in the 'Services to the Australian Community' chart.

The Australian Society's alignment with the International Movement was further reinforced in 1974 with Australia's Chairman, Sir Geoffrey Newman-Morris being elected as Chairman of the Standing Commission of International Red Cross (ARC AR 1974, p.1).

Resourcing and contributions

The continued strategic focus on resourcing and contributions was clear with a new section heading 'Fund Raising' introduced in 1966, reporting that:

> The question of raising sufficient funds to carry on its many and varied activities has always been a matter of major concern to the Society, and as such merits a place in our annual report … successful fund raising cannot be divorced from publicity. (p.12)

'Fund Raising' was included in each of 1966 (p.12), 1967 (p.10), 1968 (p.17), 1969 (p.17), 1970 (p.17), 1971 (p.17) and 1977 (p.22).

Organisational management's focus on these strategic initiatives was further enhanced in 1970, with the National Chairman noting that:

> The National Seminar on Public Relations and Fund Raising was one of the most significant events that has taken place in the Society … to review in a critical way the image of the Australian Red Cross Society … to increase its financial support and personal involvement. (p.17)

A year later in 1971, the Chairman reported that:

> The current year has seen one of the most significant developments in Australian Red Cross since the end of World War II. On March 2nd, 1971 … launching the first nation-wide Red Cross Appeal in peace-time. (p.1)

The Honorary Treasurer reassured various stakeholders that, 'we feel confident that the people of Australia will take into consideration our financial reports … in their response to our next Annual Appeal' (ARC AR 1970, p.11).

Administration and control

Administration and control were relatively subdued in contrast to previous phases. However, towards the end of this phase there was a review of services formally implemented by organisational management designed to bring about a 'more functional organisation' (ARC AR 1980, p.3).

Executive control over the annual reports became entrenched with the National Chairman and National Council, the introductory executive report now referred to as, 'The Chairman Writes' (1965-1968) and 'The Chairman's Report' (1969-1984), although 'A Message from the President' was reintroduced from (1966-1968). This was further reinforced with the inclusion of a full page detailing the membership of the National Council alongside their image in 1984.

Accountability, internal control and governance

Organisational management's focus on accountability, internal control and governance remained relatively subdued, although towards the end of this phase there was a distinctive change. The National Chairman reported that:

> As a voluntary organization we have become increasingly aware of community pressure and demand – quite rightly made – for specific and exact information about the income and expenditure of organizations such as ours … We are also keeping under review the question of whether there is a need for any additional financial information to be published in relation to our work. (ARC AR 1979, p.3)

These comments openly signalled that there would be a renewed focus on governing financial resources. The following year, the Treasurer's Report accounted that 'a consolidated surplus of $557,378 as compared with a surplus of $133,817 for the previous year means that costs were well controlled and that public support continued' (ARC AR 1980 p.15).

Stakeholder reporting – recognition and acknowledgement of personnel

Stakeholder reporting – recognising and acknowledging personnel was relatively constrained in comparison to previous phases. Reporting mainly consisted of 'The Society's Awards'[8] for service, which were reported in every year as detailed:

'Honorary Life Membership'[9], 'Medal of Honour'[10], 'Meritorious Service Medal'[11], 'Youth Meritorious Badge'[12], 'Bar to Medal for Meritorious Service', 'Service Award'[13] 'Distinguished Service Award'[14], 'Florence Nightingale Medal'[15].

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[8] Amended to 'Awards' (1975-1980) and then 'Australian Red Cross Society Awards' (1981-1984), having first commenced formal inclusion in 1964.
[9] The highest honour the Society can bestow upon its members (ARC AR 1980, p.21).
[10] Recognises service given by an individual at an international level (ARC AR 1977, p.22).
[11] Recognises meritorious service of a definite, precise and outstanding nature to the Society, either in Australia or overseas (ARC AR 1980, p.21).
[12] The Society's award for Red Cross youth and recognises service of special merit by members of 18 years and under (ARC AR 1980, p.21).
[13] Granted to those whose service to Red Cross has been marked by exceptional and continuous effort and unselfish devotion to duty (ARC AR 1980, p.21).
[14] Recognises distinguished service over a substantial period, with evidence of exceptional powers of leadership (ARC AR 1980, p.21).
[15] An award given every two years by the ICRC for distinguished service in the field of nursing (ARC AR 1977, p.22).

7.1.3 Visual Content and Discourse

Throughout this period, the use of visual elements of content remained relatively constant. After initially following the previous phase and containing up to 35 images in 1966, the levels of use trailed off beyond 1971, for the most part consisting of fewer than ten images.

The consistent use of charts and to some extent tables, maps and graphs was a prominent feature of the reports. Unlike previous phases where their use was sporadic, having first been incorporated in 1950, they appeared in every report and contained up to seven elements.

Supporting Australian Red Cross's intentions to focus on international prominence and global reach, an image was portrayed of the 84th Session of the League's Executive in Geneva – the importance of Australia's involvement noted in the caption: 'Australia's representative, Mr. L. G. Stubbings, is seated with back to camera, on the extreme right of this picture' (ARC AR 1965, p.12). Despite these overtures, throughout this initial sub-period (1965-1971), domestic social responsibilities dominated the reports, consisting of up to 65 per cent of the images. The first signs that emotive, distressing and provocative images of malnourished children would become a main stay of reporting was evidenced in 1969; with a severely malnourished Nigerian boy, receiving what help could be rendered at such late stages of starvation (p.5). The prevalence of images of young children devastated by the Nigeria-Biafra humanitarian crisis increased further during the final interim period (1972-1984). Some of the controversial images as follows:

- a mother and two semi-naked children, the caption underneath reading 'Calcutta – a refugee's home in a drainpipe' (1972, inside front cover page);

- a montage of images of malnourished infants surrounded by the 'International Comite Geneve' Red Cross symbol, and the words 'Protection' and 'Assistance' (1982, p.27).

Similar, although slightly more sanitised, emotive-type images had also been adopted domestically to support organisational management's enhanced focus on securing resources and contributions. The first image was a young boy with an outstretched hand holding a collector's tin, the *Red Cross* emblem dominating the scene (ARC AR 1966, p.12). This focus was reinforced with visual images in 1967 (p.10), 1969 (p.17), 1970 (p.17, inside back cover page) and 1971 (inside back cover page). A 'Membership' chart was also incorporated for the first time in 1965, a practice that lasted until1981.[16] Supporting the overall focus on emotive images

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[16] The 'Membership' chart provided details on the enrolment size of various memberships (Metropolitan, Country, Youth, and Junior Red Cross etc.) across State Divisions.

evident throughout this phase, the 1968 report featured images of people on the front cover for the first time.

Accountability, internal control and governance was supported by a chart in the Treasurer's Report entitled 'Break-down of the Red Cross Pound – Where it Came From and How it was Spent', first introduced in 1963 and reported on in 1965 (p.16-17) and 1966 (p.16), although it was omitted in 1967.

The enhanced focus on international development was supported with various charts and tables: in 1974 outlining 'Receipts and Payments by the Australian Red Cross for the Ethiopian and Sahelian Famine' (p.3); in 1975 providing details of the 'AFCOA D.E.C. Appeal for Indo-China/Vietnam' (p.8); in 1976 disbursements associated with 'the Timorese Relief Operation by the International Committee of Red Cross' (p.5), the 'AFCOA D.E.C. Appeal for Indo-China/Vietnam' and 'Italian Earthquake' (p.23); in 1977 again, the 'Italian Earthquake' (p.23); in 1980 a global map depicting 'aid [provided] to developing countries' and 'relief to victims of natural disaster' (p.8); in 1982 assistance provided for 'Natural Disasters' relief efforts (p.8-10); in 1984 another map of 'International Assistance' provided across the globe (p.6); and throughout 1981-1984 the 'International Red Cross Organizational Structure' (p.1).

An undercurrent of images supporting organisational legitimacy also transitioned throughout this phase. In the opening report, an image of the Prime Minister, Sir Robert Menzies at the official opening of the new Red Cross Headquarters (1965, p.29) is supported with the retrospective re-introduction of an image of the National President to the front pages - the practice not seen since 1960, only lasting a few years (1966-1968). However, a significant turnaround was evidenced in 1977 with 83% of the images supporting Australian Red Cross's international endeavours.

By the end of this phase, most images were entrenched in the International Movement's Fundamental Principles, which provided a new form or organisational legitimacy for the Australian Society. The most striking image is a lone figure carrying the heraldic red cross on white flag, parallel to a front line in no-man's land, apparently looking for victims of the hostilities (1982, p.5).

7.1.4 Financial reports, disclosures and allied information

The funds received by Australian Red Cross gradually increased each year, apart from 1969, reaching just over $48 million in 1984. Despite fluctuating surpluses and deficits, the increasing

revenue environment, alongside increasing costs and inflation in difficult economic conditions, saw organisational management make little changes to Australian Red Cross's financial disclosures and reports.

At the end of this phase three key financial reports remained: the 'National Headquarters, Statement of Income and Expenditure', 'National Headquarters, Balance Sheet' and the 'Statement of Income and Expenditure of the Australian Red Cross Society comprising National Headquarters and State and Territorial Divisions' (see Table 12). Essentially these financial reports were identical to those presented at the end of the previous phase.

Table 12 Financial reports and allied information 1965-1984

Year	Report Details						Executive & Finance Committee
	Pages	Number of Reports	Receipts and Disbursements or Income and Expenditure	Expenditure, Costs or Disburse's. only	Resources, Assets or Balance Sheet	Non-financial report	Number of meetings held and reported
1965	8	4	2	-	1	1	n/r
1966	8	4	2	-	1	1	n/r
1967	-	4	2	-	1	1	n/r
1968	7	4	2	-	1	1	n/r
1969	6	4	2	-	1	1	n/r
1970	6	4	2	-	1	1	n/r
1971	6	4	2	-	1	2	n/r
1972	5	4	2	-	1	2	n/r
1973	6	4	2	-	1	2	n/r
1974	6	4	2	-	1	2	n/r
1975	6	4	2	-	1	2	n/r
1976	6	4	2	-	1	2	n/r
1977	6	4	2	-	1	2	n/r
1978	6	4	2	-	1	1	n/r
1979	6	4	2	-	1	1	n/r
1980	6	3	2	-	1	-	n/r
1981	6	3	2	-	1	-	n/r
1982	6	3	2	-	1	-	n/r
1983	6	3	2	-	1	-	n/r
1984	6	3	2	-	1	-	n/r

| **Notes:** | n/r - not reported |

Source: Australian Red Cross annual reports (1965-1984)

'The Overseas Assistance, Summary of International Activities' non-financial report was omitted in 1980 having first been included in 1946. One other non-financial report introduced in 1971 being a 'Schedule of Special Projects' ceased in 1977, the details subsumed within the notes to the accounts.

In 1965 the financial reports were reported on in Australian dollars, in conjunction with British pounds for the first time, thereafter incorporating just the new currency.

The structure and format of the 'Statement of Consolidated Income and Expenditure' underwent considerable amendment in 1968, no longer including funds received from 'Government Grants' as a source of income. Instead, 'Government Grants' were incorporated under 'total gross expenditure from general funds'. This was in effect the total expenditure of Australian Red Cross, reporting outgoings associated with funds raised by the organisation and those obtained by way of government grants, subsidies and reimbursements.[17]

Ascertaining the total income figure from all sources throughout this interim period (1968-1976) was quite difficult. In 1977 total income reverted to incorporating income from all sources, although again returned to reporting 'Government Grants' as expenditure in 1980. No explanatory notes regarding these adjustments were provided.

During the first interim period (1968-1976), ascertaining the full extent of government grants, subsidies and reimbursements was not straight forward, although it could be discerned from a careful review of the accounts. Prior to this, 'Government Grants' were re-introduced to the financial reports in 1963 detailing, 'Homes, Social Services, Crippled Children Geriatrics', 'Convalescent Homes', 'Blood Transfusion Service', 'Social Service', 'Handcraft', 'Library Service', 'Junior Red Cross', and totalling some $856 684.[18]

Reporting on the administration and control of financial resources declined. Likewise, the size of the Honorary Treasurer's Report, after initially declining, remained relatively stable at around half a page, providing elementary descriptions of the financial reports, requests for continued support, especially in years deficits were incurred, alongside acknowledgement of those who had supported the organisation. This was in stark contrast to the WWII phase, where the Honorary Treasurer's Report contained up to eight pages and provided at times unembellished reporting on the National Society's financial disclosures.

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[17] The terms 'Government Grants', 'Government Subsidies' and 'Reimbursement on Services' were used interchangeably and reflected Government support provided.
[18] Government grants, subsidies and reimbursements were first included in the financial reports in 1949. Thereafter explicitly reported on in: 1949-1953; 1963-1967; 1976-1979; 1991-2014. During these interim periods, although they could be discerned, it was not always a straightforward process. In particular, from 1954 to 1963, the consolidated reports did not refer to any grants, subsidies or reimbursements.

Explicit reporting of administrative expenses as a percentage of total income no longer occurred, although administrative fees and expenditure continued to be disclosed in the financial reports, under the heading:

> 'Administration Expenses - being expenses not directly attributable to specific activities' (ARC AR, 1957-1990).

Administrative fees and expenditure declined by about half in 1966, following some amendments to what was incorporated and then remained relatively stable throughout the remainder of this phase at around 2-3 per cent of total income.

Reporting on the functioning of the 'Executive and Finance Committee' was virtually non-existent. This aspect of accountability, internal control and governance was now left to some brief words of 'thanks and appreciation to all members of the National Finance Committee' (ARC AR 1980, p.11). It was reported on again only in 1976 (p.9); 1983 (p.11); and 1984 (p.11).

Following concerns expressed by the National Chairman in 1979 (p.3) regarding 'community pressure and demand … for specific and exact information about the income and expenditure of organizations such as ours' the Honorary Treasurer's Report noted, '*very importantly* those Statements reflect in money terms the services provided by and the activities of the Society throughout Australia' (p.17, emphasis added).

Reflecting the enhanced focus on accountability, internal control and governance within the Honorary Treasurer's Report, similar comments accounting for financial resources were made in 1980 (p.15), 1981 (p.i), 1982 (p.13), and in 1983 noted that the financial result which was a deficit 'reflects the general economic climate and continuing cost increases' (p.11).

The auditors continued to be referred to every year, although no longer as 'Honorary Auditors' as from 1975, whereas the 'Honorary Solicitors', 'Honorary Architects' and other 'Honorary' positions were (ARC AR 1975, p.21). This most likely implied that the accounting firm no longer performed audit services for free. The financial reports continued to be signed off by the Honorary Treasurer and Accountants.

'Notes to and forming part of the accounts' were introduced to the financial reports in 1976. One of the earliest examples of the notes in 1978 (p.10-11), incorporated items, such as:

1. Accounting Policies;
2. Property Fund;
3. Consolidation;
4. Investments (at cost);
5. Schedule of Special Projects.

Reporting on Australian Red Cross's financial reports and disclosures remained relatively consistent, although there were what appeared to be strategic moves to present an enhanced focus on accountability, internal control and governance by organisational leadership in response to perceived external pressure from the extant socio-political environment.

7.1.5   Summary

Throughout this phase, the layout, format and structure of the annual reports underwent considerable changes, despite the content remaining relatively stable, although there was a noticeable transition towards increased reporting on endeavours associated with the International Movement's Fundamental Principles - organisational legitimacy now entrenched in international prominence and global reach. The size of the reports remained stable, although the smallest in Australian Red Cross's extensive history was presented, whilst reporting on financial disclosures was very consistent, with the three key financial reports not added to throughout this phase. The use of emotive, distressing and provocative visual elements of content in support of Australian Red Cross's enhanced focus on international development increased significantly.

At the concluding stages of this phase, although there were still many international conflicts with which Australian Red Cross was actively involved,[19] they were subsumed by a broader focus on International Assistance, reporting on domestic social responsibilities also a casualty of the National Society's global focus. A decline in administration and control, and stakeholder reporting – recognition and acknowledgement of personnel was also evident, despite a renewed and strategic emphasis within the reports on resourcing and contributions alongside accountability, internal control and governance.

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[19] The ICRC was still actively involved in a number of armed conflicts across the globe including in Africa, Afghanistan, Iran/Iraq, Kampuchea/Thailand, Lebanon and the central American nations of El Salvador, Nicaragua, Honduras and Costa Rica (ARC AR 1984, p.8).

7.2 INTERNATIONAL DEVELOPMENT (1985-2000)

The focus of the International development phase (1985-2000) was unmistakable. The transitionary final report in the previous phase, utilising the back page for the first time, depicted the graphic image of a dark skinned semi-naked child, aged two or three, placing his hand under water flowing from a rusty tap into a bowl. The imagery was resolute and set the tone of reporting for the next two decades leading up until the turn of the century. By the end of this phase international development and humanitarian aid entrenched themselves as mainstream public and political priorities. Although government entities would outsource much responsibility to non-governmental organisations, the increasingly competitive environment made difficult Australian Red Cross's attempts to reposition and redefine the organisation.

7.2.1 Layout, Format and Structure

The size and content of annual reports remained relatively stable, with most around 30-40 pages; although in 1986 one of the smaller reports was produced comprising just 21 pages (see Table 13). By the turn of the century, the annual reports again started to increase in size, reaching 52 pages, driven by an expanded focus on accountability, financial reporting requirements, administration and control, as the Red Cross sought to re-occupy the prominent position it once held within Australia.

The layout, format and structure underwent considerable changes. However, the final report in 2000 was quite different from earlier versions in that it appeared more refined, deliberate and concise. The font size and type changed on numerous occasions and there were several adaptions to the presentation of headings and visual images. Cover page designs and layout also underwent significant transformations, so much so that none is the same as any of its predecessors. This was in stark contrast to Australian Red Cross's earlier institutional life, the cover pages now for the most part reflecting the content of reporting and organisational management's priorities for the year. One of the most notable occurred in 1994; the International Movement's Fundamental Principles boldly splashed across the front and back cover pages. As always, the *Heraldic Red Cross* formed part of the design, this time a modern style watermark sat beneath the *Principles*, as if supporting the message.

Table 13 Annual report content, structure and visual disclosures 1985-2000

Year	Structure (length, format)				Total Images		International Images		Charts (tables, maps)
	Annual Report (pages)	National Society (pages)	State Divisions (pages)	Colour	Pages	Qty.	Qty.	% Tot. Images	Qty.
1985	34	34	-		11	14	7	50%	5
1986	21	21	-		8	10	4	40%	3
1987	25	25	-		10	11	7	64%	4
1988	27	27	-		18	21	11	52%	5
1989	29	29	-		11	31	10	32%	6
1990	32	32	-		19	27	13	48%	4
1991	36	36	-		22	27	6	22%	7
1992	36	36	-		24	26	14	54%	7
1993	36	36	-		20	29	18	62%	2
1994	40	40	-		18	29	16	55%	3
1995	41	41	-		23	36	15	42%	0
1996	41	41	-		23	44	25	57%	0
1997	41	41	-		24	39	21	54%	1
1998	48	48	-		26	38	22	58%	0
1999	52	52	-		25	39	20	51%	0
2000	52	52	-		13	25	16	64%	0

Source: *Australian Red Cross annual reports (1985-2000)*

The contents of the 2000 report reflected Australian Red Cross's enhanced focus on the International Movement's Fundamental Principles, and is detailed as follows: 'At a Glance' (p.1); 'Chairman's Report' (pp.2-3); 'Secretary General's Report' (pp.4-5); 'World View' (pp.6-7); 'Australian Red Cross Blood Service' (pp.8-9); 'Services in Australia' (pp.10-13); 'International Operations' (pp.14-16); 'Overseas Delegates' (pp.17-19); 'International Humanitarian Law' (pp.20-21); 'Communications and Corporate Funding' (pp.22-23); 'Key People' (pp.24-27); 'Committees' (pp.28-29); 'Awards' (p.30); 'National Statistics' (p.31); 'Supporters' (p.32); 'Financial Statements' (pp.33-52).

Reporting on Australian Red Cross's financial and allied information, which now entailed the 'Honorary Treasurer's Report', 'Independent Audit Report to Members', 'Financial Statements' and 'Notes to and forming part of the Financial Statements', increased markedly to 19 pages by 2000, having previously contained as few as five pages. The Australian Red Cross Financial

Report (ARC FR) was also attached as an addendum to the annual report as a separate document, as from 1995 the financial statements were no longer subsumed within the main report.

The extent of visual images also increased noticeably, from 8 to 26 pages, although it dropped back slightly to 19 pages in 2000.

Despite these observations, and organisational management still promoting the importance of Australian Red Cross's institutional functioning domestically, the annual reports tended to provide a different emphasis. The final report in 2000 dedicated almost 50 per cent of its content to Red Cross's activities under the broad outlook of organisational leadership, Fundamental Principles and international engagement. This was in contrast to just over ten per cent of content dedicated to domestic issues.[20]

7.2.2   Themes and emerging topics

Australian Red Cross took significant steps to entrench the Australian Society within the International Movement's Fundamental Principles, the Australian Chairman reporting:

> The year to 30 June 1992 will be remembered as a time of expanded humanitarian needs placing increased pressure on finite Red Cross resources, in difficult times [being] a disturbing climate in which to operate. (ARC AR 1992, p.4)

Keen to solidify and strengthen its position within the international arena, yet pressed for resources domestically, Australian Red Cross appeared to struggle internally to fulfil its mission in the increasingly competitive International development phase (1985-2000).

Conflict and war – entrenched in the International Movement's Fundamental Principles

Although reporting on war had declined significantly during the previous phase, Australian Red Cross's commitment to the International Movement's Fundamental Principles, part of which involved providing disaster relief to victims of armed conflicts, increased.

In 1986 under the heading 'International Red Cross Assistance, Disaster Relief', the annual report noted that:

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[20] The 2000 report dedicated 23 pages to organisational leadership, Fundamental Principles and international activities under the headings 'Chairman's Report', 'Secretary General's Report', 'World View', 'International Operations', 'Overseas Delegates', 'IHL' and 'Key People'. This was in contrast to six pages on domestic issues and 21 pages on financial reporting (ARC AR 2000).

Millions of innocent victims of conflict around the world continued to receive life-saving support from the International Committee of Red Cross for conflicts in Lebanon, Iran/Iraq, Afghanistan, (refugees within Pakistan), Kampuchea (refugees within Thailand), Central America (EL Salvador, Nicaragua) and various African countries including Ethiopia and Sudan. (ARC AR 1986, p.3)

Reinforcing organisational management's reinvigorated institutional support in contrast to the previous phase's anti-war sentiment, a year later it was noted:

Whilst the Australian media may tire of covering the seemingly endless suffering in regions of Central America (El Salvador, Nicaragua), the Middle East (Iran, Iraq, Lebanon), Asia (Philippines, Kampuchea/Thailand, Afghanistan/Pakistan) and various African countries (most notably Angola, Ethiopia, Mozambique, Sudan), the numerous victims of these conflicts – civilians, prisoners of war and the wounded – still continue to rely upon regular assistance and protection from the International Committee of the Red Cross (I.C.R.C.). (ARC AR 1987, p.4)

The focus on the International Movement's Fundamental Principles was further entrenched a few years after the outbreak of the Gulf Conflict, the National Chairman lamenting that 'the international stage was wracked with human misery on a scale to be compared with World War II' as 'conflicts continue unabated' (ARC AR 1991, p.5; 1989, p.2). Supporting this renewed focus, the Secretary General announced that 'the real purpose of all this effort, indeed the only reason for it … [is] the relief of human suffering at home and abroad'(ARC AR 1988, p.4).

The alleviation and suppression of the impacts of war through the Geneva Conventions, International Movement's Fundamental Principles and humanitarian assistance reasserted themselves into the narrative.

International prominence and global reach – Fundamental Principles of the International Movement

The focus of the International Movement's Fundamental Principles was unremitting, with almost quarter of the 1985 report dedicated to promoting these concepts. The ongoing pre-occupation continued, the final report in 2000 expanding on these principles and the organisation's mission. Clearly, the focus was overseas, with just over ten per cent of the 51-page 2000 report dedicated to domestic issues.[21]

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[21] These included the 'Blood Service'; 'Community Services'; 'First Aid', 'Health and Safety Services'; 'Youth and Education Services'; 'Tracing and Refugee Services'; 'Asylum Seeker Assistance Scheme'; and 'Disaster Services'.

The wide scope of the Australian Society's involvement was attested to early in this phase, 'providing funds, relief goods and skilled personnel for International Red Cross operations in 39 countries covering *every continent'* (ARC AR 1985, p.5, emphasis added). The National Chairman reporting that 'Australian Red Cross has continued to play a significant part in the activities of the worldwide Movement' (ARC AR 1995, p.2).

The International Movement's Fundamental Principles and Australian Red Cross's Mission (encapsulating these 'principles') were extensively documented and discussed in every report and featured prominently on the front and/or back covers in 1994, 1995 and 1996. There was also an enhanced focus on the narrative explaining and justifying Australian Red Cross's role and functioning within the IRCRC Movement.

Domestic social responsibilities and challenges

A declining focus on domestic social responsibilities was evident, despite considerable rhetoric to the contrary. For example, although the National Chairman raised concerns over 'the crisis facing many rural communities in Australia [and] how best to use our *limited resources* to help those affected', it was evident considerable resources, efforts and strategic initiatives continued to be directed offshore in support of the International Movement's Fundamental Principles (ARC AR 1988, p.1, emphasis added).

The challenging environmental conditions affected Australian Red Cross's ability to meet its domestic social responsibilities, the Secretary General reporting that:

> Humanity has been dealt a cruel blow in the past 12 months as the worldwide recession bit deeply and harshly into financial assistance needed to provide support for those at home and abroad. (ARC AR, 1992, p.5)

In response to a domestic/global issue that continues to be politically divisive, Australian Red Cross provided assistance to those 'detained as 'unauthorised arrivals' at Port Headland in Western Australia ... responding to vulnerable or potentially vulnerable people in accord with its mandate' (ARC AR 1992, p.5).

In the final report, questions over the organisation's future direction remained, with the National Chairman reporting:

> Today Australian Red Cross is an integral part of our society, providing a wide range of disaster and community services … natural disasters continued to ravage the globe, affecting millions of

victims … [despite this] Australian Red Cross mobilised its resources on every one of these occasions, and many others [concluding] in Australia, the year posed unprecedented challenges to our volunteers and staff. (ARC AR, 2000, pp.2-3)

Organisational legitimacy entrenched in the International Movement's Fundamental Principles

Australian Red Cross's organisational legitimacy was now firmly entrenched within the International Movement. The impact of this global context on Australian Red Cross was evident early in this phase with:

> The most spectacular and successful form of fund-raising during the year from which Red Cross benefited was the East African Tragedy Concert in Melbourne last January, followed by the even more successful Global Concert, Oz for Africa in July. (ARC AR 1985, p.5)

These *Live Aid* concerts to relieve acute suffering in Ethiopia and drought-stricken Africa saw the emergence of international development as a mainstream public priority and further entrenched organisational legitimacy in the International Movements Fundamental Principles.

In the inaugural 'Secretary General's Report' the importance of Red Cross's Fundamental Principles was further reaffirmed, with the Secretary General, Alan McLean, stating: 'those with little understanding of the Red Cross mission must surely be attracted by these worthy ideals in a world where injustice seems to surround so many people' (ARC AR 1988, p.4).

In 1995 it was noted that 'Australian Red Cross, along with the International Movement of which it forms part, is highly regarded by the Australian public', reiterating that 'we know this not only by hearsay, but through professionally conducted market research' (p.3).

Moreover, a few years later:

> The most important thing to keep in sight, however, is that efficiency and effectiveness are not achieved at the expense of compassion and humanity, or with any compromise of our Fundamental Principles. (ARC AR 1998, p.4)

Humanitarian rights – International Humanitarian Law (IHL)

Humanitarian rights, as a key part of Red Cross's raison d'être, took a central part of organisation's reporting to stakeholders throughout this phase, providing some insights that underpinned Australian Red Cross's strategic intentions.

'International Humanitarian Law', as a key section within the reports, was first introduced in 1983. Humanitarian endeavours were viewed by organisational leadership as the guiding principle on which all Red Cross action was based, reporting that 'encouraging greater knowledge of, and respect for, laws protecting human life – International Humanitarian Law – is an important function of the National Dissemination Committee of Red Cross' (ARC AR 1983, p.22). Reporting in 2000 that, 'Australian Red Cross undertakes a wide range of IHL dissemination activities across the country [including] seminars, conferences, debates and the creation of IHL units' (p.20).

A strategic focus from leadership was evident, the 'National Dissemination Committee' sounding like the previously disbanded 'National Publicity Department'.[22]

Resourcing and contributions

Amidst the 'increasingly competitive environment … and greater competition for resources' (ARC AR, 1997, p.3), 'Fund Raising' was reintroduced in 1985 (p.26) after last being included in 1977. 'Fund-Raising' was then reported on throughout 1986 (p.14), 1987 (p.17), 1988 (p.17); referred to as 'Public Relations and Fundraising' 1991 (p.16); 'Public Affairs and Fundraising' 1992 (p.10), 1993 (p.11), 1994 (p.11), 1995 (p.17); 'Public Affairs' 1996 (p.16), 1997 (p.15), 1998 (p.18), 1999 (p.24); and 'Communications and Corporate Fundraising' (2000, pp.22-23).

The increased emphasis on resourcing and contributions was immediately evident in 1985:

> Although the majority of funds raised come from traditional fund raising methods … the Society is also investigating new areas of fund raising through involvement in commercial associations, sponsorship and merchandising … [appointing] a National Committee on Fund Raising ... to coordinate nationally based fund raising activities. (ARC AR 1985, p.26)

In 1986:

> Two public opinion surveys were also conducted to assist the National Fund Raising Committee … revealing a surprising lack of awareness in some areas of the Society's urgent, on-going and ever-increasing need for funds. (p.14)

And in 1989:

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[22] The National Publicity Department ceased being reported on in 1966.

The age of corporate support is with us and it is pleasing to recognise the support of Caltex (Aust.) Pty. Ltd. which is providing fuel for vehicles in the Red Cross transport service over a three year period. (p.2)

In 1992 'special reference to the outstanding assistance received from Arthur Andersen, Compaq, Computer Australia and Image Tech' (p.4).

Again, in 1993, 'appreciation extended to Qantas Airways which has expanded its assistance to Australian Red Cross over the last 12 months' (p.4).

Reporting on commercial associations moved to the final page in 1996, under the heading 'Australian Red Cross Supporters' that acknowledged 'Major Supporters' (company name and logo), 'Supporters' (company name) and 'acknowledging support with travel, accommodation and other requirements'.

This marked a significant change in organisational management's strategic thinking and focus, deliberately targeting corporate sponsors and donors to secure resources and funds.

Administration and control

Reporting on the leadership, executive and organisational structures of Australian Red Cross increased significantly, reaching seven pages by 2000. This included two new sections – 'Key People' and 'Committees'.

Executive control for the annual reports continued to rest with the National Chairman and National Council, the introductory executive report from the National Chairman referred to as, 'The Chairman's Report' (1985-1990, 1993, 1999-2000), 'Chairman's Summary' (1991), 'Chairman's Message' (1992, 1994-1998).

A 'Secretary General's Report' was introduced in 1988, coinciding with the retirement of Mr Leon Stubbing's who had held the office of Secretary General for the previous 33 years. The 'President's Message' was reintroduced to the executive reports in 1997, although this only lasted for three years up until 1999.[23]

Signalling a renewal in tensions between National Headquarters and the State Divisions, the Australian Chairman reported:

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[23] However, an image of the National President, Her Excellency Lady Deane, was included in 2000 (p.24) under the section heading 'Key People'.

I have endeavoured to promote closer bonds within the Society and to foster greater understanding between Divisions and between National Headquarters and Divisions … [however] it is not always easy to maintain a single focus. (ARC AR 1986, p.2)

A few years later, the situation appeared to escalate, the opening words of the annual report attested that:

The financial year was one of great challenge [despite a surplus of over $2.3 million being recorded] ... at Divisional level within States and Territories, and indeed at national level, Red Cross was confronted with competing priorities needing our humanitarian endeavours. (1990, p.2)

A few years later reporting, 'as with many community-based organisations, the Australian Red Cross is devoting much time and energy to reviewing its structure, its procedures and its actions in a rapidly changing world' (1992, p.4). In 1997, it was noted that 'that the reform process continues' (p.2).

A new section heading 'Australian Red Cross's Strategic Change' was incorporated in the reports in 1998 and 1999, having first been considered in November 1993 (1998, p.5).

A year later the National Chairman reported that 'historic changes in the structure of governance of Australian Red Cross took place … [and] approved amendments to the Royal Charter and Rules' (1999, p.4).[24]

The Secretary General also reported that, 'for a venerable voluntary organisation with a proud history of decentralised operations, the decision to create this new organisation was a triumph of effective volunteer governance' (2000, p.4).

Accountability, internal control and governance

Organisational management's focus on accountability, internal control and governance continued to increase, the Honorary Treasurer noting:

The form and presentation of the financial statements has been reviewed since last year so as to present more comprehensive information than had previously been the case. There will be an ongoing review of these statements to ensure the Society keeps abreast of current requirements for presentation of financial data by non-profit organisations. (ARC AR 1991, p.26)

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[24] Gave the National Executive full policy power over all of the Society's activities, while at the same time delegated responsibility to the State and Territory Divisions to conduct operations in accordance with national policy (ARC AR 2000, p.4).

A new section, 'Key People' was introduced in 1991 providing enhanced details on the constitution and membership of the National Executive[25] and National Council.[26] A year later reporting on the constitution and membership of other Australian Red Cross's 'Committees' was also reintroduced.[27]

Australian Red Cross's internal governance was further reinforced and legitimised by way of reference to the International Movement's Fundamental Principles, the Secretary General reporting that:

> Red Cross enjoys the respect of the Australian community for its commitment to the Fundamental Principles, and its careful husbandry of its resources, all of which come from the public either by direct donation or from government grants sourced from taxation. Every dollar is carefully accounted for. (ARC AR 1994, p.5)

Supporting the increased content reporting on accountability, internal control and governance, organisational management reiterated that:

> Change has been painful, but necessary for survival in an increasingly competitive environment … [however] given these changes in the public and private sectors, it is not surprising that increasing public and government scrutiny and greater competition for resources have now cast an inquisitive light on the management effectiveness of non-government organisations. (ARC AR 1997, p.3)

Stakeholder reporting – recognition and acknowledgement of personnel

The recognition and acknowledgement of personnel continued to be an underlying theme, with 'Awards'[28] reported on in every year. This aspect of organisational functioning however underwent a review in 1995, with the National Chairman reporting, 'our National Awards Committee has been reviewing our approach to this vital aspect of our activities' (p.2).

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[25] The National Executive met three to four times a year to manage general business in accordance with the Society's rules and consisted of the National and Divisional Chairmen, National Vice-Chairman and the Honorary Treasurer (ARC AR 1991, p.3; 1992, p.2).

[26] The National Council is the peak policy body for Australian Red Cross and met once a year and comprised 28 members, including 19 elected proportionally by Divisions (ARC AR 1992, p.2).

[27] Some of the committees included: 'National Awards Committee', 'National Community Services Committee', 'National Finance Committee', 'National Audit Committee', 'National First Aid, Health and Safety (FHS) Committee', 'National FHS Management Committee', 'National Fundraising Policy Committee', 'National Fundraising Coordination Committee', 'National International Humanitarian Law Committee', 'National Tracing, Refugee and Asylum Seeker Advisory Committee', 'National Youth and Education Advisory Committee'.

[28] Referred to as: 'Australian Red Cross Society Awards' (1985-1987); 'The Society's Awards' (1988-1989); 'Awards Presented by the Australian Red Cross Society' (1990-1993); 'Awards' (1994); 'Australian Red Cross National Awards' (1995-2000).

As in previous phases, the recognition and acknowledgement of personnel was an integral aspect of the 'Chairman's Report' and this was no different, a typical example by Michael Wansley, National Chairman (1988-1993):

> Our volunteers are the basic component of the Red Cross organisation. Without them this report would amount to a meagre leaflet, our services would amount to little. (ARC AR 1990, p.2)

Australian Red Cross at the turn of the century was in a significant transitionary phase. On one hand, the focus on the International Movement's Fundamental Principles was unmistakeable and infiltrated all aspects of the organisation's functioning. The Secretary General reported:

> Australian Red Cross delegates are working in surgical hospitals and out in the field, treating the war wounded in Sudan and Afghanistan … they are helping local Red Cross Societies in South-East Asia help prevent the spread of HIV-AIDS; and they are strengthening the capacity of Red Cross Societies in the Pacific to prepare for cyclones (ARC AR 1996, p.3).

Yet the Australian Society's search for purpose and meaning still appeared unsure, the Secretary General, Hon Jim Carlton lamented:

> Our work at the cutting edge of international human suffering prompts us to re-examine our role at home, and to ask ourselves what we are doing to relieve the burden of the most vulnerable in our own Australian community. (ARC AR 1996, p.3)

7.2.3   Visual elements of content and discourse

After an initial period of stability, the use of visual elements of content increased gradually. The reports contained up to 44 images in 1996, although this declined to 25 in the 2000 report (see Table 13).

The focus was subsumed within the International Movement's Fundamental Principles, Australian Red Cross utilizing images of war, disasters and loss of life to reinforce its mission and legitimacy. Although, there was an initial sub-period (1985-1991) where the visual images focused on domestic social responsibilities, particularly on the Australian Society's 75th anniversary in 1989.

Organisational management's use of controversial images to garner support behind the International Movement's focus on humanitarian assistance persisted. Some of the more provocative examples: a Red Cross doctor at work in Ethiopia, with a young child who appears

barely alive (1985, p.14); and a mother with two young children at the newly refurbished 'Hospital of Hope', the caption reading, 'In recent world history, very few countries have endured more human suffering, depravation and hardship than the people of Kampuchea' (1987, front cover page).

Organisational management also went about reinforcing organisational legitimacy with emotive and powerful images of the *Red Cross* across various landscapes, disasters and war zones:

- A starkly contrasted image of the Red Cross on white background depicted in 1991, underneath the caption, 'The Red Cross – the Internationally recognised symbol of protection' (p.3);

- The Red Cross emblem hovering over a refugee camp under the protection of the International Committee of Red Cross (ICRC) in Rwanda (1995, p.1);

- In Sierra Leone a flag bearing the Red Cross emblem flying over the ICRC compound that provided shelter for thousands of civilians during the violent clashes that engulfed the nation (1998, inside front cover page).

Images of conflict and war re-invaded the reports in a similar manner to the narrative. Some of the images typical for this period: Kurdish refugees escaping the Gulf Conflict (1991, p.7); a family separated during the conflict in Bosnia (1993, p.6); and 'Hundreds of thousands of Rwandan refugees … on the move fleeing the fighting' (1997, p.4)

There was also a noticeable increase in images depicting disasters and emergencies. Some of the powerful images included:

A few of the estimated 1.9 million refugees in the Zairian refugee camp attempting to escape the brutal killing rampage that engulfed the nation, the caption revealing a distressing side to humanity as 'Rwanda became the nearest place to hell on earth' (1995, p.16); and a father hugging his adult son amidst desolate buildings and rubble from earthquakes that killed thousands in Turkey (2000, p.15).

Management appeared keen to convey the importance of the Australian Society's mission as it went about fulfilling its global commitments entrenched in Red Cross's Fundamental Principles – prioritising depicting emotive images of wars, disasters and loss of life. Only two of the images directly supported domestic social responsibilities in the final report for this phase.

At the turn of the decade there was a noticeable transition; the reports no longer appeared to focus on images of human suffering and desperation. In its place are the smiling faces of those being assisted.

Supporting the amended approach, the images provided possible solutions as opposed to devastating problems, the final report depicting an image of a smiling mother and young daughter, the caption 'Red Cross provided food assistance during famine in Ethiopia' (2000, p.7). However, the importance of Red Cross's mission persisted – an image of four young boys, the caption 'meal time brings smiles all round for these young refugees', distracting from the fact each of them has part of a leg missing – most likely by a machete in the horrific violence that swept through the nation of Mozambique (1993 p.15).

The importance of images attesting to Australian Red Cross's political connections still availed: Secretary General, Alan McLean being presented with a cheque for $250 000 by the Prime Minister, Bob Hawke, for the ICRC's work in Lebanon (1989, p.3) and towards the end of this phase, the Prime Minister, the Hon. John Howard pictured giving blood to help launch the National Blood Donor Week (1997, p.8).

In what appeared to be an attempt to further enhance Australian Red Cross's legitimacy through its increased focus on accountability, internal control and governance, images were depicted of the National Executive and National Council throughout 1985, p.2; 1987, p.2; 1991, p.4; 1992, pp.2-3; 1993, pp.2-3; 1994, p.3; 1995, p.18; 1996, p.19; 1997, pp.18-19; 1998, p.21; 1999, p.27; 2000, pp.26-27.

The strategic focus on IHL introduced to the narrative in 1983 as an important sub-element of the International Movement's Fundamental Principles, was also supported with visual images (1992, p.8; 1993, p.9; 1994, p.9; 1995, p.9; 1996, pp.8-9; 1997, pp.10-11; 1998, pp.12-13; 1999, p p.14-15; 2000, p.21). One of the more notable images depicted limbless but still smiling 'Young landmine victims in Cambodia [whose] lives … were forever changed after stepping on a mine during frog-hunting, just 200 metres from their school. In this world, there is a landmine victim every 25 minutes' (1996, p.9). The use of emotive images to source resources and contributions for the organisation appearing to support the enhanced focus within the narrative.

By the end of this phase, over 60 per cent of images provided implicit support for Australian Red Cross's involvement with the International Movement's Fundamental Principles. Although significant, the prevalence of these images had increased only marginally, possibly suggesting that organisational management was coming to terms with the Australian Society's significant

reforms and the extent of its mission both within Australia and overseas at the turn of the century.

7.2.4 *Financial reports, disclosures and allied information*

Australian Red Cross was now in control of considerable resources, the receipt of funds continuing to increase each year apart from 1998, reaching just over $269 million in 2000. The Australian Society also attained a surplus in each year of around $1 million, apart from in 1999 when a deficit was incurred.[29]

Reporting on financial and allied information expanded considerably to 19 pages by 2000, having been as low as five pages in 1986. The 'Financial Report' now included the 'Honorary Treasurer's Report', 'Independent Audit Report to Members', 'Financial Statements' and 'Notes to and forming part of the Financial Statements'.

The three key financial reports had changed little during this phase, except that as from 1999 they only contained *consolidated* 'Society' information, reflecting the change to the organisation's charter in 1998 with the National Society subsuming full control and administration of all Divisions and their resources.[30] In the seven previous years (1992-1998), the reports contained consolidated 'Society' and 'National Headquarters' information within the one report.

At the end of this phase, the three key remaining reports were the 'Australian Red Cross Society, Statement of Income and Expenditure', 'Australian Red Cross Society, Balance Sheet' and the 'Australian Red Cross Society, Statement of Cash Flows'[31] (see Table 14).

Two additional non-financial reports were also included in 1987, the 'Australian Red Cross Contributions to ICRC Programs' and 'Australian Red Cross Contributions to League Programs', but from 1992 these were subsumed into one report: 'Contributions to International Red Cross'. These ceased in 1994, in similar manner to the previously disbanded 'Overseas Assistance, Summary of International Activities'. A 'Consolidated Schedule of Revenue and Program and Other Expenditure' was also included in the notes from 1991-2000, explaining income and expenditure items across the various Divisions and National Society.[32] The

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[29]In some years, higher surpluses were attained due to Government Grants received for the purchase of specific capital items.
[30] At the 1998 AGM the National Council approved amendments to the Royal Charter and Rules to improve the governance, management and provision of quality services (ARC AR 1999, p.4).
[31]First reported on as the 'Australian Red Cross Society, Sources and Applications of Funds' in 1987 and from 1990-1991 was only reported in the 'Notes to the accounts'. This was the only new report added throughout this period.
[32] Referred to as the 'National Office and Divisional Contributions' from 1994 to 2000.

importance of government support was acknowledged throughout the reports; and by the end of this phase 'the majority of funding for programs controlled by Australian Red Cross was provided by the Commonwealth, Territorial and State Governments' (ARC FR 1997, p.1).

Table 14 Financial reports and disclosures 1985-2000

Year	Report Details						Executive & Finance Committee
	Pages	Number of Reports	Receipts and Disbursements or Income and Expenditure	Expenditure, Costs or Disburse's. only	Resources, Assets or Balance Sheet	Non-financial report	Number of meetings held and reported
1985	7	3	2	-	1	-	n/r
1986	5	3	2	-	1	-	4
1987	6	4	3	-	1	2	n/r
1988	8	4	3	-		2	n/r
1989	8	4	3	-		2	n/r
1990	8	4	3	-		2	n/r
1991	9	4	3	-		2	n/r
1992	10	3	2	-	1	1	n/r
1993	12	3	2	-	1	1	n/r
1994	16	3	2	-	1	1	n/r
1995	17	3	2	-	1	-	n/r
1996	17	3	2	-	1	-	n/r
1997	17	3	2	-	1	-	n/r
1998	20	3	2	-	1	-	n/r
1999	20	3	2	-	1	-	n/r
2000	19	3	2	-	1	-	n/r

Notes: n/r - not reported

Source: Australian Red Cross annual reports (1985-2000)

Prior to 1991, government grants were disclosed as expenditure under the heading 'Government Grants and Reimbursements, Hospital Benefits and Other Items' and rebated from expenditure, making the total income amount appear reduced. From 1991 to 1993, the grants were included as part of income and reported on under 'Revenue including Government Grants - Blood Transfusion Service and Health and Community Services'. Following the changes to the

structure and set out of the Financial Reports in 1994, government grants were reported as 'Managed Funds/Services'[33] and 'Designated Funds/Services'.[34]

The financial and allied information were reported on under the section heading 'Honorary Treasurer's Report' (1939-1985)'[35]. This changed to 'Honorary Treasurer's Report and Financial Statements' (1986-1987), 'Financial Reports' (1988-1991) and 'Financial Statements' (1992-2000).

Although the size of the actual 'Honorary Treasurer's Report' only increased slightly up to a little over half a page by the end of this phase, the depth of disclosures supporting the increased emphasis on accountability, internal control and governance was noticeable.

References were made to: 'a commitment to comply with applicable Australian Accounting Standards' (ARC AR 1993, p.24); 'disposal of property during the year producing abnormal income' (ARC AR 1994, p.22); 'a deficit of $7,385,000 reflecting the impact of the adoption of accrual accounting' (ARC FR 1995, p.1); and 'challenges on the introduction of the GST and associated compliance requirements' (ARC AR 2000, p.34).

Reporting of administrative expenses continued to be disclosed under the headings:

'Administration Expenses - being expenses not directly attributable to specific activities' (ARC AR 1957-1990);
'Administration Expenses' (ARC AR 1991);
'Administration' (ARC AR 1992-2000).

Administrative fees and expenditure remained relatively stable at around 2-3 per cent of total income, similar to the levels experienced towards the end of the previous phase.

In 1991, the explicit reporting of 'Fundraising & Appeal Expenses' was introduced. Prior to this the Financial Reports at times referred to various costs associated with the National Appeal, however reporting on these aspects was minimal.

For the remainder of this phase fundraising costs appeared under the following headings:

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[33] Comprised government grants managed on behalf of the Commonwealth, State and Territory Governments for various activities, the principal activity being the Blood Service (ARC AR 2000, p.40).
[34] Comprised income (some from government grants), which has been restricted by the donors to a specific purpose (ARC AR 2000, p.40).
[35] Allied information incorporated items, such as the 'Honorary Treasurer's Report', 'Notes to the accounts', an 'Independent Audit Report to Members' and 'Statement by Office Bearers'.

'Fundraising & Appeal Expenses' (ARC AR 1991-1992);

'Fundraising' and 'Marketing and Merchandising' (ARC AR 1993-1998);

'Fundraising'[36] (ARC AR 1999-2000).

Acknowledgement of the National Finance Committee also became a mainstay of the Honorary Treasurer's Report until its omission from 1999. This may have been because of the introduction of new Honorary Treasurers Richard Giles in 1999 and Mark French in 2000. In line with the increased focus on accountability, internal control and governance, the 'Auditor's Report to Members' moved to the front of the Financial Report in 1988, sitting underneath the 'Honorary Treasurer's Report' (p.18). By 1993, the 'Independent Audit Report to members of the Australian Red Cross' was of an equivalent or larger size than the 'Honorary Treasurer's Report'.[37] In the same year the 'Audit Report' adopted a three-tiered structure, reporting on 'Scope', 'Qualification' and 'Qualified Audit Opinion', which further enhanced the governance over financial reporting.

The Financial Report was now over two-thirds the size of the main annual report. This was mostly due to the extensive use of 'Notes to and forming part of the Financial Statements' that by the end of this phase consisted of fourteen pages.

In 2000, the 'Notes' contained 20 items as follows:

Note 1 – Summary of Significant Accounting Policies

Note 2 – Society Services

Note 3 – Managed Services

Note 4 – Designated Funds

Note 5 – International Aid Activities

Note 6 – General Funds

Note 7 – Receivables

Note 8 – Investments

Note 9 – Property, Plant & Equipment

Note 10 – Borrowings

Note 11 – Creditors

Note 12 – Provisions

Note 13 – Designated/Trust Funds

Note 14 – Commitments for expenditure

Note 15 – Balance Sheet – Managed Funds

Note 16 – Related Parties

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[36] In 1999 this consisted of 'Appeals and Donations', 'Raffles and Special Events', 'Kiosks and Canteens', 'Other activities', 'Marketing/Merchandising', and 'Legacies' (ARC AR 1999, p.8).
[37] The term 'independent' was first incorporated in the audit report in 1993.

Note 17 – Contingent Liabilities

Note 18 – Financing Arrangements

Note 19 – Financial Instruments

Note 20 – National Office, Divisional and ARCBS Contributions

(ARC AR 2000, pp.39-52).

Reporting on Australian Red Cross's financial disclosures and reports increased substantially on the back of enhanced accountability, internal control and governance platforms imposed on the organisation by organisational management and external governmental and institutional regulatory pressures. This would place the Australian Society in a strong position to manage the increasing regulatory expectations imposed on third sector organisations on the verge of the Sector reforms phase.

7.2.5   Summary

The layout, format and structure of the annual reports evolved considerably, despite the content remaining relatively stable, although there was a further increase in international development initiatives associated with the International Movement's Fundamental Principles; and also an enhanced focus on accountability, internal control and governance; resourcing and contributions; and administration and control in a bid to secure resources.

Australian Red Cross's visual elements of content were now firmly attuned with organisational management's strategic initiatives - subsumed within the Fundamental Principles, Australian Red Cross utilizing images of war, disasters and emergencies to reinforce its mission and legitimacy. The financial reports were now a separate document attached as an addendum, occupying almost as much space as the main annual report, however the quantity and type of financial statements remained stable.

The reports continued to be directed towards international prominence and global reach; and organisational legitimacy. Humanitarian rights – IHL, a new theme that emerged occupied an important position as one of the International Movement's Fundamental Principles. Despite suggestions to the contrary from organisational management, reporting on domestic social responsibilities and challenges remained relatively subdued as did stakeholder reporting – recognition and acknowledgement of personnel.

7.3   SECTOR REFORMS (2001-2014)

Australian Red Cross entered the new millennium unsure of its place within the NFP sector and uncertain of its future. However, this was not reflected in the content of reporting. There was a marked change, with an even more enhanced focus on organisational leadership, corporate governance and an increase in the depth of content alongside a transition from the international development prominence of the preceding period.

7.3.1   Layout, Format and Structure

The annual report continued to increase in size, reaching 130 pages in 2009, before declining slightly to 114 pages in 2014, not having exceeded 100 pages since WWII (see Table 15). The increased extent was mostly attributable to the 'Financial Report', which in 2008 reached 59 pages, more than the actual content of the annual report which had been referred to as 'A year in review' since 2009. On top of this, a separate 'Governance Report' was introduced in 2009, reaching 19 pages, further increasing the extent of the suite of reports.

Table 15 Annual report content, structure and visual disclosures 2001-2014

Year	Structure (length, format)				Total Images		International Images		Charts (tables, maps)
	Annual Report (pages)	National Society (pages)	State Divisions (pages)	Colour	Pages	Qty.	Qty.	% Tot. Images	Qty.
2001	68	68	8		30	63	17	27%	2
2002	79	79	16		44	92	26	28%	2
2003	86	86	16		40	90	18	20%	10
2004	90	90	16		35	43	8	19%	3
2005	93	93	16		46	88	21	24%	12
2006	98	98	-		41	71	17	24%	8
2007	101	101	-		32	52	8	15%	4
2008	117	117	-		40	77	6	8%	5
2009	130	130	-		53	81	19	24%	5
2010	127	127	-		60	113	29	26%	4
2011	118	118	-		56	86	12	14%	9
2012	121	121	-		40	100	30	30%	11
2013	111	111	-		26	44	8	18%	13
2014	114	114	-		45	65	9	14%	8

Source: Australian Red Cross annual reports (2001-2014)

The layout, content and structure underwent significant changes, from a predictable and refined document to one that changed on a number of occasions. Having previously incorporated triple (2001-2003, 2005-2006) and double columns (2004), the annual report adopted a landscape layout in 2007 incorporating various column settings, page layouts and structures. The content also altered – possibly reflecting Australian Red Cross's willingness to meet the changing needs of its environment as the organisation underwent some of the most significant reforms in its 100-year history.

The contents of the 2012 report, being fairly typical despite the transitionary nature of reporting consisted of the following headings: 'The power of humanity' (pp.1-2); 'Who we are' (pp.3-4); 'On a global scale' (pp.5-6); 'Message from the president and CEO' (pp.7-8); 'Strategy 2015' (pp.9-10); 'What we do' (pp.11-12); 'Overcoming social exclusion by providing bridges back into the community' (pp.13-14); 'Addressing the impact of migration' (pp.15-18); 'Tackling entrenched locational disadvantage' (pp.19-20); 'Increasing international aid and development' (pp.21-22); 'Strengthening disaster and emergency services' (pp.23-24); 'Working with aboriginal and Torres Strait Islander peoples' (pp.25-26); 'Championing international humanitarian law' (pp.27-28); 'Advocacy' (pp.29-30); 'Red Cross people' (pp.31-32); 'Red Cross supporters' (pp.33-36); 'Cross cutting themes' (pp.37-38); 'Monitoring and evaluation' (pp.39-40'; 'Enabling goals' (pp.41-42); 'Red Cross College' (p.43); 'Red Cross Retail' (p.44); 'Blood services' (pp.45-46); 'Governance' (pp.47-51); 'Financials (pp.52-60); 'How can you help' (pp.61-62).

In the same year, the 'Financial Report' consisted of the following sections: 'Introduction to financial statements' (p.2); 'Income and expenditure' (p.3); 'Income by source' (p.4); 'Statement of Financial Position' (p.5); 'Strategic horizon' (p.5); 'Acknowledgements' (p.6); 'Statement of Comprehensive Income' (p.7); 'Statement of Financial Position' (p.8); 'Statement of Changes in Equity' (p.9); 'Statement of Cash Flows' (p.10); 'Notes to the financial statements' (pp.11-45); 'Supplement' (p.46); 'Table of Cash Movements for Designated Purposes' (p.47); 'Board Members Declaration' (p.47); 'Independent Auditor's Report' (pp.48-49).

The 'Governance Report' consisted of the following: 'Council of the Australian Red Cross' (p.2); 'Australian Red Cross Board' (p.3); 'Board Members' (pp.4-6); 'Committees of the Australian Red Cross Board' (p.7); 'Divisional Advisory Boards' (p.7); 'Legal and Policy Unit' (p.7); 'National Leadership Team' (p.8).

The cover page designs and layouts changed considerably with none the same as its predecessor. However, although the Australian Society was clearly on a renewed mission to meet its many stakeholders' needs – in a similar manner to the content of reporting - the cover pages reflected the organisation's priority with only two related to overseas endeavours.

Reporting on financial and allied information increased markedly, as the significantly increasing financial resources and enhanced regulatory reforms placed pressure on the accountability, internal control and governance mechanisms of the Australian Society. Despite this, the quantity and type of financial statements changed minimally, although the 'Notes to the financial statements' expanded, providing additional accountability. In a similar manner, the extent of visual images expanded to exceed 60 pages, before dropping back slightly in the final report to 26 pages.

Australian Red Cross experienced 'the most comprehensive internal review … ever undertaken in our 90-year history of service to the Australian people' (ARC AR 2004, p.5). As a direct result, the Australian Society underwent significant changes that identified the need to enhance engagement with the public by focusing on a renewal of domestic services across key priority areas, resulting in significant consolidations to 'organisational governance, structure, strategy, culture and people in a complex and challenging reform process' (IFRC 2013, p.6).

7.3.2 Themes and Emerging Topics

The Sector reforms phase saw organisational management at a crossroad. If the Australian Society could not adapt to the significant challenges faced within its wider environmental context, the on-going survival of the organisation could not be ensured as 'Australian Red Cross [sought to] remain relevant to the communities it serves' (ARC AR 2002, p.7). As a result, this period of reform witnessed some of the most significant changes ever undertaken as the organisation increased its engagement with the public by focusing on a renewal of domestic services across key priority areas in line with its renewed strategic goals.

The mitigation of conflict and war – International Humanitarian Law

Direct reporting on conflict and war decreased significantly with references to these aspects of the International Movement's functioning now subsumed within IHL, in contrast with the previous phase's focus on the Fundamental Principles.

Although various conflicts are reported, direct references within section headings was virtually non-existent. In its place, the 'cornerstone of the International Red Cross and Red Crescent

Movement [had become] International Humanitarian Law' organisational management reporting:

> As conflicts rage around the globe year after year … we continue to play a significant role in educating the armed forces, the media and the wider community about the "law of war". Even wars have limits. (ARC AR 2001, p.5)

The importance of this area was reflected with up to seven pages dedicated to the humane conduct of war according to the Geneva Conventions and Protocols, the Australian Society taking a lead role implementing a resolution with the IRCRC Movement calling for a ban on the use of nuclear weapons, notably convened in Hiroshima, Japan (ARC AR 2013, p.4).

International prominence and global reach – Fundamental Principles of the International Movement

Organisational management continued to promote the global focus of the Australian Society, however there was a noticeable decline in emphasis, with under 20 per cent of the report explicitly dedicated to international development priorities, in contrast to the dominance evident throughout the 1980s and 1990s.

That withstanding, on the inside cover in 2004, under the heading 'Our values, our inspiration' the report noted:

> There are 97 million members of the global Red Cross and Red Crescent *family*. Across the world from Australia to Iceland, from Angola to Siberia, seven Fundamental Principles guide each one of us in all that we do. (ARC AR, 2004, inside front cover page, emphasis added)

By the end of this phase, reporting on Australian Red Cross's international endeavours had decreased further with only two section headings dedicated to this previously dominant area – 'Empowered migrants' and 'Reaching beyond borders' (ARC AR 2014, pp.20-21; 30-31).

However, despite the evident shift towards the strategic need for services at home, organisational management noted Australian Red Cross's on-going global involvement hosting the General Assembly and Council of Delegates of the IRCRC Movement in 2013, reporting:

> It was an exciting time to be involved with the Red Cross … the Assembly [having] never been held in Australia this [being] an important recognition of the standing of Red Cross in the International Movement. (ARC AR 2011, p.2)

Domestic social responsibilities and challenges

The Sector reforms phase saw an immediate and significant change to reporting, with organisational management deliberately refocused on the domestic social responsibilities and challenges at home, as evidenced in the opening words by the new Secretary General, Martine Letts:

> One of our major challenges as a Society is to make the community perceive a more complex image of Australian Red Cross than simply those well-recognised areas of involvement, the Australian Red Cross Blood Service (ARCBS) and overseas aid. Even though we offer nearly 70 services nationwide – services which are as valid and important today as they were throughout the 20th century – this is not widely known. (ARC AR 2001, p.6)

Signalling the renewed emphasis on domestic responsibilities, organisational management introduced a new section 'Services in Australia'[38] and re-instituted reporting on State Divisions, under the section heading, 'State and Territory highlights'.[39] This had not been directly reported on since 1960, initially consisting of eight pages in 2001, expanding to 16 pages before again being omitted in 2006 (see Table 15).

To further entrench Australian Red Cross within the local community, reporting on 'Services in Australia' was sub-divided into 'National Services' and 'Local Services' in 2005, creating a sense of an organisation that was intimately involved with its membership and public.

The renewed focus on State Division reporting and enhanced focus on 'Local Services', alongside moves to portray a more domestically in tune organisation such as, 'Looking after Australians', 'Tackling entrenched locational disadvantage' and 'Staying connected' ensured the Australian Society's image regarding its priorities would not be mistaken.

By the end of the Sector reforms phase, it was evident that organisational management had made a decision to prioritise Australian Red Cross's domestic mission. In the final report there were now only two pages explicitly dedicated to international activities, with a further two looking at IHL, under the heading 'Protecting People in War'.

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[38] Reported on: 'Community Services', 'First Aid, Health and Safety Services', 'Youth and Education Services', 'Emergency Services', 'Tracing and Refugee Services', 'Asylum Seeker Assistance Scheme', 'Disaster Services', 'International Appeals', and 'General Information'.
[39] Reported on State Division activities provided a more localised and nationalistic feel to the organisation.

Administration and control

Reporting on the leadership, administration and executive control increased further, reaching over 20 pages, compared with around three to five pages in the previous phase. This saw some of the more significant changes to Australian Red Cross's reporting in the organisation's history, with the introduction of a separate Governance Report in 2009.

Executive control for the annual reports continued to rest with the National Chairman and Secretary General, reported on as the 'Chairman's Report' (2001-2003) and 'Secretary General's Report' (2001-2003), before being replaced with 'Learning from the past, looking to the future' (2004). A year later executive control transitioned from the Secretary General to the CEO[40], reported on as 'The year in review' (2005), 'Executive Message' (2006-2009), and 'Message from the Chairman and CEO' (2010) all authored by the Chairman and CEO. Executive control made a final transition, this time to the National President and CEO, now referred to as 'Message from the President and CEO' (2011-2014).

Despite these changes, organisational management appeared deliberate and controlled. A sentiment echoed by the Secretary General, reporting after the overarching strategic framework and reforms were finally endorsed by all divisions late in 2001, that:

> This year has been another action packed year for the organisation in making progress on its reform agenda while continuing to deliver services. Our mission is to build a more *unified* and *responsive* Australian Red Cross by ensuring *cooperation* and *teamwork* across State and Territory borders. Allowing us to fulfil our vision to improve the lives of vulnerable people in Australia and internationally. (ARC AR 2002, p.6, emphasis added)

These historic changes to Australian Red Cross's structure, management and governance following the amendments to the Royal Charter and Rules set in place a significant period of reform that lasted the best part of a decade.

Organisational legitimacy entrenched in the Australian Society's renewed strategic direction

Having experienced some difficult environmental conditions that called into question the legitimacy of Australian Red Cross in the latter part of the twenty-first century, those responsible for organisational management were keen to ensure that the Australian Society's continued viability and survival would not be left to chance.

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[40] In 2005 the first Chief Executive Officer was appointed, a role previously referred to as and undertaken by the Secretary General (ARC AR 2005, p.65).

As a result, Australian Red Cross 'adopted its first national Strategic Plan, *Strategy 2005*, in March 2002' (ARC AR, 2002, p.8) as the organisation went 'through some of the biggest changes in its 90 year history' (ARC AR, 2005, p.36).

Following on from '*Strategy 2005*' that formed a main feature of the reports throughout 2002 (pp.8-9); 2003 (pp.8-11); and 2004 (pp.24-25); '*Strategy 2010*' was reported on during 2005 (p.36); 2006 (p.47); 2007 (p.3); 2008 (p.3); and 2009 (pp.4-5); followed by '*Strategy 2015*' throughout 2010 (p.6); 2011 (pp.4-5); 2012 (pp.9-10); 2013 (pp.8-9); and *'Strategy 2020'* in 2014 (pp.10-11).

This process of change, growth and renewal enabled Australian Red Cross to develop clear strategic initiatives, culminating in *Strategy 2015: Working as One.* The Strategy promised 'to explore the changing face of need in our region … and remain true to the humanitarian commitment shared by 100 million people who form the Movement worldwide' (ARC AR 2010, p.6).

Throughout this decade-long process, Australian Red Cross remained true to its Mission[41] and Vision[42], choosing not to change these aspects of the organisation's functioning, although 'Seven priority areas'[43] were introduced in 2010. The 'Seven priority areas' were then reported on throughout 2010 (p.4); 2011 (p.4-5); 2012, p.11-12); and 2013 (p.9).

Although it was apparent from the content of reporting that Australian Red Cross had made a strategic decision to prioritise its domestic mission ahead of its international commitments and involvement, what mostly stood out was the extent to which organisational management were focused on the Australian Society's strategic direction and engagement as it transitioned into the next century.

In the final report, there were 37 pages dedicated to endeavours associated with Australian Red Cross's strategic direction, engagement, administration and control. In an apparent return to a previous era's approach to strengthening political legitimacy, the Australian Society placed on record its appreciation to the former Prime Minister the Hon John Howard (2008); Prime

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[41] Our Mission: 'To be a leading humanitarian organisation in Australia, improving the lives of vulnerable people through the services delivered and promotion of humanitarian laws and values' (ARC AR 2002, p.9).
[42] Our Vision: 'To improve the lives of vulnerable people in Australia and internationally by mobilising the power of humanity' (ARC AR 2002, p.1).
[43] Seven Priority Areas: 'Strengthening disaster and emergency services';' Increasing international aid and development'; 'Championing international humanitarian law'; 'Addressing the impact of migration'; 'Working with Aboriginal and Torres Strait Islander Peoples'; 'Overcoming social exclusion providing bridges back to the community'; and 'Tackling entrenched locational disadvantage' (ARC AR 2010, p4).

Minister Mr Rudd (2008-2009); Australian Government (2010); and Prime Minister Julia Gillard (2011-2012).

Although Australian Red Cross's legitimacy was still inevitably attached to the International Movement's Fundamental Principles, there was now a distinctly nationalistic focus as the Australia Society reprioritised its strategic focus across the three independent elements of the Movement: 'Aid in times of conflict'; 'Aid in times of disaster', 'Aid at grass roots level' (ARC AR 2004, p.47).

Accountability, internal control and governance

An increased focus on accountability, internal control and governance was evident with the introduction of a new section heading 'Governance' in 2003 that initially subsumed reporting on 'Key People' and 'Committees'. By 2009, reporting on governance had increased significantly to 19 pages and was now reported on under a separate 'Governance Report' that consisted in its first year of: 'Formation and incorporation', 'Council of the Society', 'Australian Red Cross Board Members (also Members of Council)', 'Office Bearers', 'Divisional Representatives', 'Australian Red Cross Board role and responsibility', 'Changes to the Board', 'Other developments during the year', 'Australian Red Cross Member independence', 'Audit, Governance', 'Internal Control and Reporting', 'Committees', 'Committee procedures', 'Board Secretary', 'Australian Red Cross Blood Service Board', 'Australian Red Cross Senior Managers'.

Although the size of the 'Governance Report' dropped back to nine pages by the end of this phase, the continued focus on this area of reporting remained. A noticeable increase in initiatives relating to internal control and accountability was also evident, an aspect signalled by organisational management early in this phase reporting that, 'by striving to achieve the objectives of Strategy 2005, Australian Red Cross will make the most efficient and effective use of our human, financial, and management resources' (ARC AR 2002, p.8). In 2012, a new section was added, 'Monitoring and evaluation', which provided a further layer of accountability to the utilisation of financial resources.

The enhanced focus on this important area by the National Executive was reinforced with the formation of the 'Governance Implementation Committee' in February 2005, referred to as the 'Blood Service Governance Committee' in 2006 and thereafter as the 'Governance Committee' (2007-2014).

Resourcing, contributions, membership and supporters

Australian Red Cross's ongoing efforts to secure resources and contributions continued amidst the 'increasingly competitive environment, with dozens of fine causes competing for each charity dollar' (ARC AR 2001, p.26). The section heading associated with this vital area changed to the more direct title, 'Income Generation' (2001, pp.26-27). However, this only lasted for one year, reported on as, 'Marketing and Communications' (2002, pp.26-29); 'Marketing, Communications and Information' (2003, pp.18-20); and 'Communications and Support' (2004, pp.18-19) before a more conciliatory approach was adopted.

A new section 'Partners and Supporters' introduced in 2003 replaced the acknowledgement of 'Partnerships' and 'Major Supporters' that had been reported on the inside back cover pages since 1996. The language and nuances also changed. Section headings, such as 'Marketing', 'Communications' and 'Income generation' were replaced with *warmer* expressions, such as 'Our people, our supporters' (2013, pp.28-37). A renewed focus on Australian Red Cross membership was also evident with the introduction of a new section, 'Membership'[44] in 2001, having not been explicitly reported on since 1981. The narrative reinforced the importance of this new area, attesting that:

> Becoming an Australian Red Cross member means making an active contribution to the largest, totally independent humanitarian network in the world, one without any alignment to any political group, religion or culture … [of which] Australian Red Cross currently has 41,673 financial members nationwide, valued not only for their financial support but for their commitment to the Fundamental Principles of the International Red Cross and Red Crescent Movement. (ARC AR 2001, p.46)

By the end of this phase a noticeably increased emphasis was placed on resourcing, contributions, membership and supporters, this aspect of reporting having more than doubled to 14 pages by 2013. Organisational management appeared intent on portraying an organisation that belonged to the people of Australia, an aspect of institutional life the Australian Society had not fully enjoyed since its prominence as a 'national institution' in and around the war eras (R.G Menzies, quoted in the ARC AR 1960, p.2).

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[44] In 1999-2000, the National Executive endorsed changes to the membership structure to provide further categories in addition to the traditional unit or branch member. There were four new tiered categories, each with their own set of benefits: Contributing Member, Geneva Supporter, Solferino Supporter, Henry Dunant Supporter. (ARC AR 2000, p.46).

Stakeholder reporting – recognition and acknowledgement of personnel

The year 2001 marked the 'International Year of Volunteers' and the sense of this occasion was not lost on Australian Red Cross, 'presenting a special series of Volunteer Awards recognising exceptional achievement' (ARC AR 2001, p.36).

Organisational management recognised the importance of this vital resource, acknowledging:

> The 617,825 Australian Red Cross members and volunteers are the heart of the organisation, joining the 97 million members and volunteers of the International Red Cross and Red Crescent Movement. These men, women and children quietly devote their time and energy to the benefit of others, without any thought of personal gain, and so personify the Fundamental Principle of Voluntary Service every single day. (ARC AR 2001, p.36)

Reported on under 'Awards' (2001) and 'National Awards' (2002-2006), before being omitted, organisational management then appearing to choose to focus on the broader area, 'Supporters'.

Leadership continued devoting significant content of the executive reports to recognising and acknowledging the many stakeholders who provided assistance and support. The President and CEO reported, 'we are equally grateful to the Australian public who continue to roll up their sleeves' under the heading 'Thank you Australia' (ARC AR 2013, p.5).

7.3.3   Visual elements of content and discourse

The use of visual elements increased markedly, quickly overtaking the previous high of 75 images recorded in 1962. For the most part the quantity of images remained at around or above this level, peaking in 2010 with 113 images displayed across 60 pages, before declining to 44 in 2013.

The focus for the most part was subsumed within the renewed strategic direction and legitimacy of the Sector reforms phase – enhanced accountability, internal control and governance alongside a reprioritised emphasis on domestic social responsibilities.

Unlike the global humanitarian perspective of the 1980s and 1990s, the images for the most part took on a more personal and intimate approach.

In 2004 for example, of the 43 images displayed, only one depicted disaster. A mother in full black burka alongside her son (also in black) standing at the bottom of collapsed buildings and

rubble, following the earthquake that devastated that southern Iranian city of Bam on Boxing Day 2003. This however appeared to be an exception, with most images depicting intimate profiles, designed to usher in Australian Red Cross's new strategic direction where organisational management presented a vision of hope in place of the previous focus on wars, disasters and loss of life.

The use of charts, tables, graphs and maps increased further reaching thirteen elements in 2013. For the most part these involved the accountability of financial resources, national statistics of domestic services provided and reporting on international endeavours.

Despite 'conflicts rag[ing] around the globe' (ARC AR 2001, p.5) in a similar manner to the narrative, the use of images in support of conflict and war was subsumed within IHL. Although the quantity of images was minimal, they provided some of the more poignant scenes where the horrific nature of war was countered against Red Cross's overarching purposes – 'to protect life … and alleviate human suffering wherever it may be found' (ARC AR 2001, inside front cover page).

Some of the more notable images that depicted the International Movement's Fundamental Principles in action detailed as follows:

- '[Heavily armed] rebel fighters participating in a group discussion about IHL, west of Medellin, Colombia' (2001, p.16);

- A young woman lighting a candle for her missing husband, and underneath the caption, 'The impact of armed conflict on women – in the Federal Republic of Yugoslavia' (2003, p.46);

- A bomb explosive specialist clearing life altering cluster munitions in Southern Lebanon (2011, p.17).

Likewise, although images depicting disasters and emergencies were still evident, the focus on this aspect of reporting had declined. A few of the images detailed under the section heading 'Relief in times of crisis' as follows:

- Images of children running across a bridge towards a Red Cross vehicle in East Timor (2007, p.5);

- A young boy beside the ruins of his home on the bank of a swollen river where more than 84 000 people were killed by Cyclone Nargis, Myanmar (2008, p.6);

- A re-united family following the devastating Black Saturday bush fires (2009, front cover page).

However, the Australian Society's organisational legitimacy had transitioned from a global perspective to a more nationalistic focus in line with the renewed strategic direction at home, with up to half of the at times 100 plus visual images now in support of the domestic social responsibilities theme. Some examples as follows:

A farmer surveying their scorched land contemplating the future (2003, p.19); a Red Cross youth volunteer at the Anzac Day Service at the Australian War Memorial in Canberra (2006, p.14); a mum and her 2½ year old daughter 'Paris [who] was born at 26 weeks weighing only 905 grams and needing a blood transfusion to survive' (2005, p.15).

The front cover of the 2008 report set the tone for the remainder of this phase with a full-page close-up image of two young smiling aboriginal children under the heading 'Crisis Care Commitment'. The inside cover also contained a collage of smiling faces from different ethnic backgrounds, symbolising the Australian Society's all-embracing approach focused on its partners, volunteers, members and support base to meet the more demanding needs of the extant socio-political environment. On a practical level, this constituted up-close and smiling images creating a sense of belonging and security.

The use of images to support the enhanced focus on accountability, internal control and governance was evident immediately with just under 40 per cent dedicated to this important theme in the opening report. This included images of the National Executive, National Council and National Management Team alongside biographies in every report dedicated to legitimising this aspect of Australian Red Cross's leadership and governance.

The utilisation of charts, tables and graphs in support of the enhanced focus on accountability, internal control and governance was extensive. It commenced in 2003 with the introduction of a single chart in 2003 outlining the 'Allocation of funds' (p.23) and by 2013 had increased to ten charts providing enhanced accountability of financial resources.

Towards the end of this phase, there were further efforts to solidify the political legitimacy with the introduction of a new section 'Parliamentary Friends of Australian Red Cross'. This was

supported by an image of the Prime Minister Julia Gillard and Opposition Leader Tony Abbott, 'where political leaders from all major parties signed an historic record recognizing their support for the humanitarian values and work of Red Cross' (2012, p.51).

In the 2013 report, under the section heading 'Our people, our supporters' images of smiling people from various cultural and social backgrounds are displayed underneath captions such as: 'Member', 'Volunteer', 'Regular giver', 'Young humanitarian', 'Ambassador', 'International volunteer', 'Bequestor', 'Individual donor', 'Trusts and Foundations', 'Business partners' (2013, pp.28-35). The emotive images and captions being designed to provide a sense of belonging in support of the increased emphasis on resourcing, contributions, membership and supporters.

The practice of acknowledging business and philanthropic partners by including corporate logos and images also continued, further reinforcing the enhanced focus on this important area.

At the close of a century's reporting, the focus appeared to be on presenting an organisation with a *human touch* and tellingly for the most part the absence of images depicting war, disasters or loss of life. Reminiscent of the opening report in the International development phase, the closing report of this phase, some three decades later, also depicts an image of a young child, water overflowing from a tap into their cradled hand. However, there was a distinctly different feel – one of appreciation as opposed to desperation.

7.3.4   *Financial reports, disclosures and allied information*

Despite significant competition for funds, Australian Red Cross was now in control of considerable resources, the receipt of funds reaching just over $1 billion in 2009. The increasing revenues and constantly changing conditions saw the depth of financial disclosures and reporting attain unprecedented levels as the Australian Society sought to ensure its on-going viability.

Reporting on financial and allied information expanded to 59 pages, overtaking the main annual report in 2008, before dropping back slightly and remaining at around 50 pages thereafter (see Table 16).

Table 16 Financial reports and allied information 2001-2014

Year	Report Details						Executive & Finance Committee[45]
	Pages	Number of Reports	Receipts and Disbursements or Income and Expenditure	Expenditure, Costs or Disburse's. only	Resources, Assets or Balance Sheet	Non-financial report	Number of meetings held and reported
2001	19	3	2	-	1	-	n/r
2002	21	3	2	-	1	-	n/r
2003	24	3	2	-	1	-	10
2004	26	3	2	-	1	-	12
2005	29	3	2	-	1	-	11
2006	43	3	2	-	1	-	10
2007	57	3	2	-	1	-	11
2008	59	3	2	-	1	-	11
2009	52	4	2	-	2	-	11
2010	49	4	2	-	2	-	8
2011	48	4	2	-	2	-	7
2012	49	4	2	-	2	-	9
2013	50	4	2	-	2	-	11
2014	49	4	2	-	2	-	10

Notes**:**   n/r - not reported

Source: Australian Red Cross annual reports (2001-2014)

The 'Financial Report' had been incorporated as a separate report since 1995 and in 2009 a third report, the 'Governance Report' was included alongside the main annual report and 'Financial Report'. The 'Financial Report' now included the 'Introduction to Financial Statements', 'Financial Statements', 'Notes to the Financial Statements', 'Supplement – Complying with ACFID Code of Conduct'[46], 'Board Member's Declaration' and 'Independent Auditors' Report'.

At the end of this phase, four key financial reports remained, three of which had changed little since the Post-war reconstruction and regeneration phase. The three main reports included the

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[45] In November 2004, following significant amendments to the Charter and Rules, the National 'Executive of the Society' was replaced by the 'Australian Red Cross Board' that now held responsibility for the operations of Australian Red Cross. Immediately following these changes, the number of meetings held by the Board annually was introduced to reporting (ARC AR 2005, p.53).
[46] Australian Red Cross as a signatory to the Australian Council for International Development (ACFID) Code of Conduct had an obligation to provide supplemental information, which demonstrates adherence to the Code's financial standards. The 'ACFID CODE Integrity – values – accountability' insignia was incorporated in every report since 2001.

'Statement of comprehensive income', 'Statement of financial position' and 'Statement of cash flows'. The fourth report - the 'Statement of changes in equity' was added to the suite of financial reports in 2009.

There had been subtle changes to the names of the reports. The income statement was referred to as the 'Statement of Financial Performance' from 2001-2005, 'Income Statement' from 2006-2009 before adopting the title 'Statement of comprehensive income' in 2010. The balance sheet was referred to as the 'Statement of Financial Position' in 2001, 'Balance Sheet' in 2006, before reverting to the 'Statement of financial position' in 2010. A further supplementary statement, the 'Statement of Recognised Income and Expense' was introduced in 2006 for three years.

Reporting on government grants and subsidies continued, having reached over $500 million for the Blood Service and $300 million for humanitarian services, accounting for over two-thirds of revenues received (ARC FR 2013, p.19). Australian Red Cross was now viewed in some circles as an 'auxiliary to Government', revenues received from government grants and subsidies being clearly distinguished from the public and other non-government sources.

Government grants and subsidies were reported on as 'Managed Services - Blood Service' and 'Government Funding Support (AUSAID)' (2001-2008); and 'Government Grants' (2009-2014). The introduction of reporting on 'Income by source' in 2009 also enhanced the disclosure of grants and other factors contributing to changes.

Disclosing the importance of this relationship with government took on a more central role, the National Executive reporting:

> We would again like to thank the Australian Government, Prime Minister Julia Gillard, and Minister for Health Nicola Roxon for our (indexed) Annual Purpose General Grant of $5.1 million. This grant makes a critical contribution to our humanitarian work in communities across Australia. (ARC AR 2011, p.2)

Following on from the significant changes to reporting on the financial and allied information in the previous phase, the 'Financial Report' was reported on under the title 'Financial Statements' (1992-2005) and 'Financials' (2006-2014).

The 'Honorary Treasurer's Report' that had become a main stay of reporting since WWII was omitted in 2005[47] replaced with the 'Financial Report by the CEO and CFO', the following year referred to as the 'Introduction to Financial Statements'. By 2013, this consisted of four pages including: 'Result overview', 'Income and expenditure', 'Income by source', 'Non-government funding by source', 'Statement of financial position', 'Strategic outlook' and 'Acknowledgements' (ARC FR 2013, pp.3-6).

By the end of this phase the depth of qualitative disclosures was unparalleled, reporting amongst other insightful disclosures the 'cancellation of our annual fundraising appeal Red Cross Calling to enable Australian Red Cross Society to focus on raising funds for Victoria's bushfire victims' (ARC FR 2009, p.3).

Likewise, the depth of allied financial information was unparalleled. The 'Statement by Office Bearers' was replaced with a 'Statement by CEO and CFO' (2005-2011) and a 'Board Members' declaration' (2006-2014) was also included just before the 'Independent Auditors' Report'. Further to this, a supplement, 'Complying with ACFID Code of Conduct' was introduced in 2004.

The 'Financial Report' commenced incorporating a 'National Finance and Audit Committee'[48] statement and 'Independent Audit Report to Members' in 2003, which now included a three-tiered structure, reporting on 'Independence', 'Scope' and 'Qualification'. By 2014, the sub-sections of the 'Independent Auditor's Report to Members' had changed again, consisting of 'The Responsibility of Board Members for the Financial Report', 'Auditor's Responsibility', 'Auditor's Independence Declaration' and 'Opinion', before being signed-off by a partner of the audit firm, Deloitte Touche Tohmatsu.

However, the increase in extent to the 'Financial Report' was mainly due to the 'Notes to the financial statements' that by the end of this phase had expanded to 39 pages and in 2014 consisted of 29 items:

> Note 1 – Principal activities and registered office in Australia
> Note 2 – Summary of significant accounting policies
> Note 3 – Government grants
> Note 4 – Revenue

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[47]A significant enhancement in governance systems with changes to the Royal Charter enabled the Society to appoint its inaugural Chief Executive Officer (previously Secretary General) and its inaugural Chief Financial Officer (previously Honorary Treasurer) (ARC AR 2005, p.65).

[48] Assisted the National Executive in its consideration of financial matters before being omitted from reporting in 2005.

Note 5 – Gains and losses

Note 6 – Expenditure

Note 7 – Trade and other receivables

Note 8 – Inventories

Note 9 – Other financial assets

Note 10 – Other assets

Note 11 – Property, plant, equipment and intangible assets

Note 12 – Trade and other payables

Note 13 – Borrowings

Note 14 – Provisions

Note 15 – Other liabilities

Note 16 – Defined benefit superannuation plans

Note 17 – Reserves

Note 18 – Specific purpose funds

Note 19 – Accumulated funds

Note 20 – Cash and cash equivalents

Note 21 – Commitments

Note 22 – Leases

Note 23 – Contingent liabilities

Note 24 – Financial instruments

Note 25 – Events after the reporting period

Note 26 – Economic dependency

Note 27 – Key management personnel

Note 28 – Auditors' remuneration

Note 29 – Related part disclosures

(ARC AR 2014, pp.6-44).

Disclosure of non-financial reports in the 'Notes to the financial statements' ceased, appearing to make this aspect of reporting redundant.

Reporting on accountability, internal control and governance expanded rapidly, with a new section introduced in 2008, 'Audit, internal control, risk management and reporting' that provided further depth and surety to the Australian Society's financial disclosures.

The Honorary Treasurer (referred to as CFO since 2005) continued to acknowledge the 'National Finance and Audit Committee' (2001-2004); 'Audit and Risk Management Committee (ARMC)' and 'National Asset and Strategy Committee (NASC)' (2005-2008). Thereafter the newly introduced 'Governance Report' provided extensive details on membership, roles, responsibilities, independence and procedures amongst other aspects.

Records of the National Executives' attendance at 'Board' meetings were also disclosed from 2003 onwards.

Administrative expenses were reported on under the headings:

'Administration' and 'Publicity and Information Services' (ARC AR 2001-2007);[49]
'Administration' and 'Communications' (ARC AR 2008-2012).[50]

The 'Notes to the Financial Statements' also disclosed the dollar value of particular program administrative expenditure.[51]

Administrative fees and expenditure were slightly below that of the previous phase, however still hovered around 1-3 per cent of total income.

Following on from their introduction in the previous phase 'Fundraising' costs continued to be reported on (2001-2012).[52]

Also, the 'Notes to the Financial Statements' commenced reporting on the total remuneration of executives and key management personnel in 2005.[53]

By the end of this phase, the extent of reporting surrounding Australian Red Cross's financial disclosures had increased extensively, the 'Financial Report' providing a depth of quantitative and qualitative reporting that was unprecedented in a clear attempt by organisational management to meet the constantly changing and demanding environmental circumstances of the Sector reforms phase.

7.3.5   *Summary*

Australian Red Cross's annual reports transitioned significantly throughout the Sector reforms phase. Reporting reflected the concerns of senior management who were determined to ensure

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[49] 'Publicity and Information Services' and 'Communications' formed part of overall administrative expenditure as prior to 2001 these amounts were incorporated within 'Administration expenses'.

[50] A change to reporting in 2013 made it not possible to determine administrative expenditure as the amount was subsumed within the broader expense item – 'other expenditure' (ARC FR 2013, p.22).

[51] Reporting of administration expenditure as a *percentage* of receipts was reintroduced in 2008 for the 'Asia Quake and Tsunami Appeal'; however, was not provided in relation to overall administrative expenditure (ARC FR 2008, p.21).

[52] In 2009 'Marketing' expenses were reported on separately no longer part of 'Fundraising' expenditure. Prior to this 'Fundraising' had at various stages incorporated 'Appeals and Donations', 'Raffles and Special Events', 'Kiosks and Canteens', 'Other activities', 'Legacies' and 'Marketing and 'Merchandising'.

[53] The 'Notes' were quick to point out that the ARCS Board is comprised entirely of volunteers, reflective of its national membership and that 'no fees are paid for serving as a volunteer board member, but they may be reimbursed for reasonable travel and other expenses incurred in connection with the activity of the Society'. The maximum reimbursed to a Board member in 2005 was $90 000, although this was the Exception, with all others claiming below $50 000 (ARC AR 2005, p.89).

Australian Red Cross's continued survival amidst the highly competitive and demanding environmental conditions.

The layout, format and structure of reports experienced significant evolution, alongside content that adapted to the evolving strategic direction. Reporting on Australian Red Cross's financial disclosures had continued to expand rapidly. The organisation was now in control of substantial resources – the annual receipt of funds exceeding $1 billion by the end of this phase, an integral aspect of this being government grants and subsidies which accounted for over two-thirds of receipts. Despite these unheralded changes to reporting, the quantity and type of financial statements remained virtually unchanged, apart from the introduction of a new report, the 'Statement of changes in equity' in 2009. The use of visual elements of content in support of the annual report's narrative likewise expanded, quickly entrenching this period as the most dominant application of this medium throughout the organisation's history.

Despite significant conflicts still raging around the globe, reporting on conflict and war declined and became entrenched within IHL. Organisational legitimacy was now, for the most part, entrenched within the Australian Society's renewed strategic direction on domestic social responsibilities. Resourcing, contributions, membership and supporters; and accountability, internal control and governance expanded further alongside the enhanced competition for funds and on-going regulatory reforms. Stakeholder reporting – recognition and acknowledgement of personnel remained at a relatively low level whilst administration and control increased as organisational management went about implementing their strategic reform agenda.

This chapter presented Part III of the Descriptive Narrative looking at the evolution of Australian Red Cross's annual reports encompassing the Global focus – Domestic challenges (1965-1983), International development (1984-1999) and Sector reforms (2000-2014) phases.

Although the Descriptive Narrative provided insights into both *how* and *why* the form and content of the annual reports changed and evolved the way they did, the Discussion and Analysis directly responds to and engages with the three research questions. This forms the basis of Chapter Eight.

Chapter Eight
DISCUSSION AND ANALYSIS

Even wars have limits.

(ARC AR 2001, p.5)

In the previous three chapters a Descriptive Narrative (Parts I-III) was presented that covered the evolution of Australian Red Cross's annual reports over the course of a century (1914-2014).

The Descriptive Narrative described specific events and circumstances in a factual, non-analytical manner, thereby offering a representation of history which most closely represents enacted experience. This is in line with the traditional school of accounting history research in that documents were originally investigated without fully implicating the theoretical perspective (Funnell 1998).

Although the Descriptive Narrative provided insights and understanding regarding the research questions, this Discussion and Analysis engages with all aspects of the research design, assessment methods and analysis techniques, to provide deeper insights and interpretations into both *how* and *why* the form and content of the annual reports changed and evolved in the way that they did.

The Discussion and Analysis is more an example of the critical, interpretive approach in the vein of new accounting history that seeks to specifically explain, evaluate and understand the historical events under consideration (Parker 1997; Previts, Parker & Cofman 1990). More specifically, the three sections (8.1-8.3) in this chapter respond consecutively to each of the three research questions:

i.   How have the form and content of the annual reports of Australian Red Cross evolved over the period 1914-2014?

ii.   What accountability regimes and protocols are evident from the annual reports?

iii.   What historical determinants and sources of pressure have impacted on the adoption of these accountability regimes and protocols and shaped the way in which Australian Red Cross reports to its donor community and other stakeholders?

This stage of the study implicates the full use of the epistemological stance of constructionism, under a Critical Inquiry perspective and Political Economy of Accounting (PEA) theoretical framework based on a critical, interpretive and historical case study of Australian Red Cross. Accordingly, the extant literature from Chapter two, Literature review – Accountability regimes, annual reporting and humanitarian INGDOs and Chapter four, Research Methodology, underpins this Discussion and Analysis. A PEA provided the theoretical platform that guides and informs the analysis of findings and contributions of the study.

8.1 RQ1 EVOLUTION OF THE ANNUAL REPORTS

This section responds to the first research question, being:

> How have the form and content of the annual reports of Australian Red Cross evolved over the period 1914-2014?

As well as reviewing these groupings of reports in isolation, the subsequent changes are chronicled according to the seven temporal phases (Hoogvelt & Tinker 1978; Moreno & Camara 2014; Tinker & Neimark 1987). For each of these phases, key changes and developments to the content of the annual reports have been documented, described and discussed, taking into consideration the four constituent components of the content analysis - layout, format and structure; themes and emerging topics, visual content; and financial disclosures and reports.

Accordingly, this study applied a longitudinal thematic content analysis (Guthrie & Parker 1989; also see Davis & Bisman 2015; Dumay & Cai 2015; Guthrie et al. 2004; Moreno & Camara 2014) to ascertain how the annual reports evolved and adapted in response to the wider environmental context.

8.1.1 *Layout, format and structure*

The layout, format and structure of the reports went through three distinct periods of evolution. The first occurred in the aftermath of WWI as the organisation attempted to 'justify its continued existence as an indispensable organisation' devoid of war – the reports increasing to 171 pages in 1935, the largest in the organisation's history, before diminishing to 79 pages on the verge of WWII – as if signalling it would no longer be reliant on the reports extant to evidence its worth (ARC AR 1924, p.13).

The second occurred in the reduced revenue environment of the Post-war reconstruction and regeneration phase (1946-1964), the layout, format and structure undergoing the most changes in the organisation's history up until that stage. Formal reporting on State Divisions ceased, different cover pages were introduced, the layout of the reports unrecognisable in contrast to the previously conservative adherence to the status quo.

Although the size of the reports decreased throughout the Global focus – Domestic challenges phase (1965-1984), down to 18 pages in 1981, the smallest in its existence, the next significant period of evolution occurred in the Sector reforms phase (2000-2014). The reports increased in size and complexity, amidst the increased pressure for accountability – a separate 'Governance Report' being added to the suite of reports which now included the main annual report, referred to as 'A year in review' and 'Financial Report', as the organisation underwent the most extensive changes in its history.

8.1.2 Themes and emerging topics

The themes and emerging topics evident within the annual reports narrative went through a number of distinct evolutions.

As expected throughout the WWI (1914-1920) and WWII (1939-1945) phases the annual reports mostly account for the organisation's operations in terms of these contexts. The reports are more like an interwoven story in support of the newly-formed Society's primary mission and mandate under the Geneva Conventions – rendering assistance in time of war. Whether letters of thanks received from wounded soldiers, intricate outlines of desperately needed provisions for POWs, acknowledgements from royalty, minute details accounting for the 'number of socks despatched in France', a detailed and unencumbered financial report, affectionate words of thanks etched to supporters or precise and detailed accounts of activities, the annual reports were far from a dormant document, rather they reflected the aspirations of a young organisation as it transitioned through an unknown world at war.

The next noteworthy period of evolution was observable throughout the Inter-war (1921-1939) and Post-war reconstruction and regeneration (1946-1964) phases, when despite the cessation of hostilities, war continued to dominate reporting, as the organisation struggled to legitimise its purpose and function. Domestic social responsibilities emerged as a theme, but as a mechanism of institutional change, this did not appear to garner the support of the Australian public in the manner planned. In contrast, towards the end of these phases, the reports revealed the Red Cross had a significant role to play in *keeping peace* as the custodian of the Geneva Conventions and

Protocols, with an increased involvement in the International Movement's geo-political endeavours.

The Global focus – Domestic challenges (1965-1984) and International development (1985-1999) phases evidenced the next period of change, as the organisation's strategic priorities, objectives and mission began to dominate reporting through the articulation of the International Movement's Fundamental Principles. International development became a mainstream priority, alongside the political anti-war sentiment of the Vietnam War, reducing overt disclosures in the historically dominant aspect of conflict and war. This aspect of reporting for the most part became entrenched within International Humanitarian Law (IHL).

The final changes occurred in the Sector reforms phase (2000-2014). These were essentially two-fold – the narrative now focussed on legitimising the Australian Society's renewed strategic priorities and mission domestically, alongside an enhanced focus on accountability, internal control and governance.

8.1.3 *Visual content and discourse*

The use of visual elements of content went through several transitions and evolutions.

WWI (1914-1920) and WWII (1940-1945) phases provided undercurrent support for Australian Red Cross's organisational legitimacy, although noticeably, images that depicted the graphic and horrendous nature of war were for the most part, absent from the visual discourse.

The Inter-war period (1921-1939) and difficulties the organisation encountered in legitimising its existence were also evident by a noticeable absence of images. In contrast, an increase in the use of visual elements in the Post-war reconstruction and regeneration phase (1946-1964) reflected the changes in organisational management's strategic initiatives, in order to arrest the organisation's significantly declining resources – an initiative that proved successful.
The significant challenges encountered during the Global focus – Domestic challenges (1965-1984) and International development (1985-1999) phases saw the first signs that emotive, distressing and provocative images would be used in support of the organisational management agenda. Initially this involved images of malnourished children as humanitarian aid gained prominence, before images depicting war, disasters and emergencies became the mainstay in support of Australian Red Cross's mission. Likewise, the consistent use of charts and to some extent, tables, maps and graphs became a prominent feature providing additional support to the various themes espoused by management.

The use of emotive images continued, although the Sector reforms phase (2000-2014) saw this transition – now depicting people who were smiling, content and peaceful and for the most part, the absence of images depicting war, disasters or loss of life, despite ongoing conflicts. The extent of visual elements in support of the renewed strategic direction and legitimacy was expanded significantly to 113 images over some 60 pages by the end of this final phase.

8.1.4 Financial reports, disclosures and allied information

The financial reports, disclosures and allied information went through four distinct stages of evolution. During the two World War phases (1914-1920; 1940-1945), the depth and quantity of financial reports and disclosures increased alongside the enhanced level of funds under the entity's control. In contrast, the financial reporting decreased significantly throughout the Inter-war period (1921-1939) and Post-war reconstruction and regeneration (1946-1964) phases amidst the reduced revenue environment. The financial reports, disclosures and allied information having reduced to three pages, previously attaining 17 pages during WWII.

The next period of change occurred amidst the increased competition for funds throughout the International development phase (1985-1999) that saw the extent of financial reporting, disclosures and allied information increase alongside the emergence of international development and humanitarian aid. The financial reports now became a separate document attached as an addendum, occupying almost as much space as the main annual report. The final period of evolution occurred throughout the Sector reforms phase (2000-2014), as the depth and extent of financial reporting and disclosures underwent their most extensive reforms. The regulatory reforms and demands for accountability clearly influencing the size and content of reporting in the third (INGDHO) sector.

8.1.5 Summary

This section discussed the key changes and developments to the annual reports according to the four constituent components of the content analysis: layout, format and structure; themes and emerging topics; visual content and discourse; and financial reports, disclosures and allied information (see Davis & Bisman 2015; Guthrie & Parker 1989; Moreno & Camara 2014).

The application of this longitudinal content analysis highlighted the impact of the wider political, social, economic and institutional environment on the content of Australian Red Cross's annual reports as predicted under a PEA (see, for example, Tinker 1980). This evolution

and adaption of the reports in response to the wider environmental context, provided insights into what accountability regimes and protocols were evident.

This comprises the subject of the next section, 8.2.

8.2   RQ2 ACCOUNTABILITY REGIMES

This section responds to the second research question, being:

> What accountability regimes and protocols are evident from the annual reports?

This involved identifying the accountability regimes[54] (Parker & Guthrie 1993) and protocols[55] (O'Dwyer & Unerman 2008) that presented throughout the evolution of Australian Red Cross's annual reports. More specifically, the key themes, sub themes, emerging topics, financial reports and disclosures (and to a lesser extent visual discourse) identified in the Descriptive Narrative (and whose evolution was elaborated on in section 8.1) were initially documented (see, for example, Laughlin 1987) to determine which accountability practices were evident. These accountability practices were then critically analysed in light of extant accountability frameworks (identified in the review of literature), to determine what accountability protocols, structures and regimes were evident, especially those that fall outside the realm of existing frameworks and models (see Parker & Guthrie 1993).

8.2.1   Accountability protocols and practices

This section identifies and documents the various accountability protocols and practices that presented throughout the evolution of Australian Red Cross's annual reports.

WWI (1914-1920)

- All financial reports audited and signed off by the Honorary Treasurer and Honorary Accountants.

- Detailed reporting and micro-accountability ensued from the outset regarding the receipt, allocation and distribution of funds (financial) and (non-financial) resources.

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[54] A traditional, historic or entrenched notion of accountability that has held sway in organisational functioning over a period of time. Or alternatively, the 'revolutionizing of traditional notions … of accountability' (Parker & Guthrie 1993, p.67; also see English 1989; English & Guthrie 1991).
[55] Accountability mechanisms and practices (internal and external) designed to 'ensure the veracity of public pronouncements … and counter emerging external concerns' aimed at 'building and maintaining public trust' (O'Dwyer & Unerman 2008, p.809-10).

- Detailed and transparent reporting regarding the administration and control of the Australian Society and formation of various executive committees.

- Depth of financial disclosures increased to five financial reports at the peak of WWI

- Finance Committee meetings reported on from the outset.

Inter-war period (1921-1939)

- The depth of financial disclosures decreased commensurate with a significant decline in funds.

- Financial reports decreased to a solitary report, before gradually increasing to three on the verge of WWII.

- Detailed reporting and micro-accountability declined.

- Number of Finance Committee meetings held decreased and eventually ceased being reported on.

WWII (1940-1945)

- Depth of financial reports and disclosures expanded with up to nine reports.

- Honorary Treasurer's Report re-introduced to reporting.

- Detailed reporting and micro-accountability increased significantly providing in-depth disclosures regarding the receipt, allocation and distribution of resources.

- Consolidated reports are introduced for the first time in 1940.

- Explicit reporting of administrative expenditure (also as a percentage) introduced as part of the financial disclosures.

- Pro-rata allocation of funds between State Divisions disclosed.

Post-war reconstruction and regeneration (1946-1964)

- Detailed reporting of administrative expenditure ceased, although it was still discernible from the financial reports.

- Detailed reporting and micro-accountability declined.

- Depth of financial disclosures and surrounding discourse diminished considerably.

- Treasurer's Report declined to under half a page.

- Financial reports commenced incorporating the previous year's financial results.

- Number of financial reports remained relatively stable.

- A 'Statement of Assets and Liabilities' was introduced to the suite of financial reports.

- Reporting on the functioning of the Executive and Finance Committee remained subdued.

- Auditor's report expanded introducing the terminology 'true and fair'.

- Government grants and subsidies explicitly disclosed for the first time.

- The focus on accountability, internal control and governance declined.

Global focus – Domestic challenges (1965-1984)

- Reporting on financial disclosures changed minimally with the three financial reports not added too.

- Reporting on the administration of financial resources declined.

- Government grants and subsidies continued to be disclosed.

- Reporting on the functioning of the Executive and Finance Committee almost non-existent.

- 'Notes to and forming part of the accounts' introduced for the first time in 1976.

- The extent of qualitative comments in the Honorary Treasurer's Report increased in a bid to enhance the Society's accountability, internal control and governance.

International development (1985-1999)

- The Financial Report was now attached as a separate document, no longer subsumed within the annual report and included the 'Honorary Treasurer's Report', 'Independent Audit Report to Members', 'Financial Statements' and 'Notes to and forming part of the Financial Statements'.

- Reporting on financial and allied information expanded considerably on the back of enhanced accountability, internal control and governance platforms.

- Minimal changes occurred to the suite of financial reports, although a 'Sources and Application of Funds' was introduced in 1987.

- The depth of reporting on Government grants and subsidies increased.

- The National Society subsumed full control of State division resources in 1999.

- The 'Independent Auditor's Report to Members' now incorporated a three-tiered structure, reporting on 'Scope', 'Qualification' and 'Qualified Audit Opinion'.

- The 'Notes to and forming part of the Financial Statements' expanded considerably, out to 14 pages.

- Australian Accounting Standards were referred to for the first time.

- Explicit reporting of 'Fundraising and Appeal Expenses' was introduced in 1991.

- Overall reporting on the administration, internal control and governance increased markedly.

Sector reforms (2000-2014)

- A separate 'Governance Report' was introduced alongside the main annual report and 'Financial Report' in 2009 significantly expanding the focus on accountability, internal control and governance.

- A new section 'Audit, internal control, risk management and reporting' was introduced.

- Reporting on financial and allied information continued to expand considerably, overtaking the annual report in 2008 providing detailed qualitative disclosures.

- At the end of this phase four key financial reports remained, three of which had changed little since the Post-war reconstruction and regeneration phase (1946-1964).

- A fourth report - the 'Statement of changes in equity' – was added to the suite of financial reports in 2009.

- Reporting on administrative expenditure as a percentage of revenue was re-introduced in 2008 for the 'Asia Quake and Tsunami Appeal'.

- Fundraising costs continued to be reported on.

- The 'Financial Report' now included the 'Introduction to Financial Statements', 'National Finance and Audit Committee' statement, 'Financial Statements', 'Notes to

the Financial Statements', 'Supplement – Complying with ACFID Code of Conduct', 'Board Members Declaration' and 'Independent Audit Report'.

- Commenced reporting on the remuneration of executives and key management in 2005.

- 'Notes to the Financial Statements' reached 38 pages.

- Reporting on government grants and subsidies continued, accounting for over two-thirds of revenues received.

- The 'Honorary Treasurer's Report' was omitted in 2005 replaced with the 'Financial Report by the CEO and CFO'.

According to Cooper and Sherer (1984, pp.218-19) the three constitutive elements of a PEA are that it recognises power and conflict in society; should be placed in a specific historical and institutional context; and takes on board a more 'emancipated view of human motivation'. In this critical, interpretive and historical case study (content analysis), it was this evasive concept of human nature (motivation), which 'acknowledges the potential of people [and institutions] to change and reflect differing interests and concerns', that provided the deepest insights into the nature of accountability enacted at Australian Red Cross.

It was within this framework, as suggested by Baker (2014, p11-12), that resides in the concepts of trust, responsibility, truth and justice that involves the practical application of a 'moral accountability that seeks to avoid the loss of human lives' that the analysis and findings of this study were framed (also see Hyndman & McConville 2018). A form of accountability that is 'personally experienced' (Sinclair 1995, p.234) and ensures 'calculative accountability', does not override the moral necessity of 'narrative accountability', which deals with 'subjective feelings' in contrast to hard objective evidence (McKernan & McPhail 2012, p.120; also see Kamuf 2007).

The study thus found that three key accountability regimes were evident as disclosed in organisational management's annual reporting practices:

- Financial reporting and disclosures (upwards practical accountability)

- Emotive disclosures (upwards accountability)

- Mission preservation disclosures (internal strategic/upwards accountability).

8.2.2 Critical insights into Australian Red Cross's accountability regimes

This section discusses the accountability disclosures and regimes that are evident from the evolution of the annual reports.

Financial reporting and disclosures

The adoption of financial reporting and disclosures by Australian Red Cross to account for resources commenced from the outset. Despite minimal precedent and regulatory oversight to guide third sector entities at the beginning of the twentieth century, organisational management set in place a regime of accountability, internal control and governance that would help ensure the organisation's long-term economic survival and legitimacy.

Entrusted with resources on which lives depended, the financial disclosures evidenced a form of *micro-accountability* that provided unadulterated accounts and *detailed reporting* (see Figure 4). However, these disclosures would become obfuscated in more pressing environmental contexts as organisational management attempted to control the financial disclosures and narrative (Kamuf 2007, p.263; also see Cordery et al. 2018; Kurunmaki & Miller 2006; Martinez & Cooper 2017; MConville & Cordery 2018; Sinclair 1995).

Although the depth and quantity of reports generally declined in periods when financial resources deteriorated, the financial reports and disclosures continued to be signed off by the Honorary Treasurer and Honorary Auditors, before this transitioned to other forms of accountability and governance.

This involved the introduction of an 'Independent Auditor's Report to Members', 'Notes to Accounts', 'Statement by Office Bearers' and other accountability protocols that began infiltrating the reports throughout the International development phase (1985-1999).

However, the financial reports and disclosures underwent their most significant evolution amidst the drastic changes encountered throughout the Sector reforms phase (2000-2014). By the end of these reforms the 'Financial Report', introduced as a separate document in 2004, would exceed the size of the main annual report, and alongside a separate 'Governance Report' provided disclosures, similar to that in evidence in the private sector.

Figure 4 Australian Red Cross financial reporting and disclosures

- Legal/Courts
- Financial institutions
- Corporate donors
- Grantors
- Foundations/patrons

- Donors
- Subsidy providers
- Government
- General public

Upward Accountability

Financial Disclosures
- Detailed reporting
- Micro accountability

CONDUCIVE

ENVIRONMENTAL

STRATEGIC

PRIORITIES

INGDHO Mission

CONDITIONS

Source: compilation by author

Although the focus on upwards (Najam 1996; also see Edwards & Hulme 1996; Unerman & O'Dwyer 2006a) practical accountability (Cavill & Sohail 2007; also see Taylor, Tharapos & Sidaway 2014) was directed towards those who provide resources, these financial disclosures became obscured when *external* environmental conditions conflicted with *internal* strategic priorities. It was within these contexts that the reports evidenced a form of upwards accountability (see Najam 1996) focussed on *emotive disclosures* (see Sargiacomo, Ianni & Everett 2014, p.668) and also a form of internal strategic accountability (Cavill & Sohail 2007, p.234; also see Taylor, Tharapos & Sidaway 2014, p.5) that drifted (see Conway, O'keefe & Hrasky 2015, p.1091) into disclosures designed to preserve Australian Red Cross's mission (*mission preservation disclosures*). These disclosures that were presented when internal strategic priorities conflicted with the extant environmental context (conflicting environmental conditions) provide some clear insights into the accountability regimes evident at Australian as follows.

Emotive disclosures and accountability

Emotive disclosures are designed to render an emotive, sentimental or moving response (Sargiacomo, Ianni & Everett 2014, p.668, also see Agyemang et al. 2017; Baker 2014; McKernan 2012; McKernan & McPhail 2012; Sinclair 1995) and are a form of upwards accountability (see Najam 1996) specifically directed towards those who provide resources,

such as, members, donors, the public and government. The adoption of emotive disclosures at Australian Red Cross was predominantly designed to preserve the extant socio-political and economic order in line with Australian Red Cross's strategic priorities, when these interests were being challenged by the wider environmental context (conflicting environmental conditions) (see Figure 5).

Figure 5 Australian Red Cross emotive disclosures and accountability
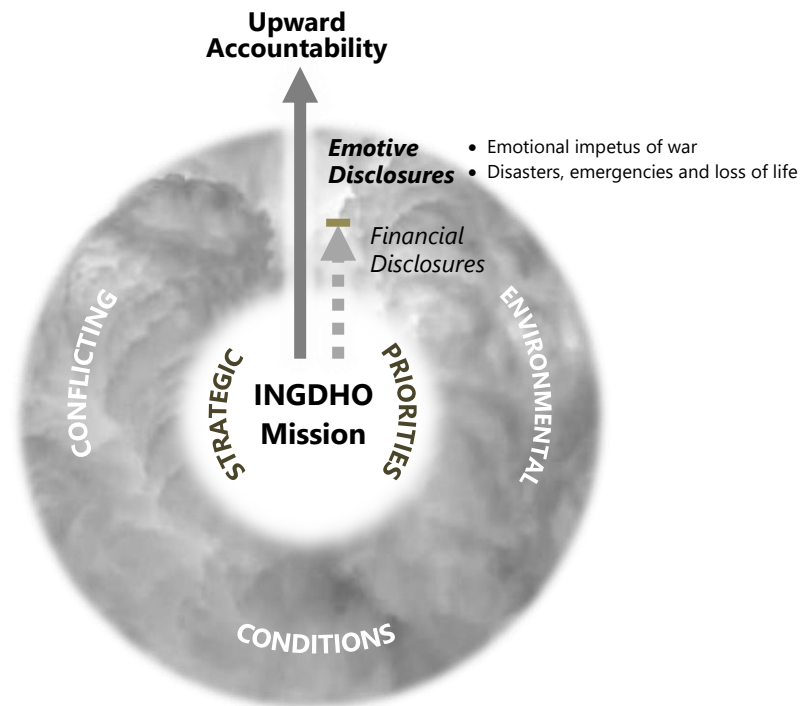
Source: compilation by author

Under a PEA framework, the influence of the prevailing political regime, economic factors and social values of the environment create a significant *force de jure* (Tinker 1980). War as the dominant socio-political factor during times of peace and conflict prevailed throughout the WWI (1914-1920) and WWII (1940-1945) phases, the Inter-war phase (1921-1939) and Post-war phase (1946-1964). Within these contexts, the use of emotive disclosures in building public trust and approbation predominates. This was particularly revealing in times of peace, when the *emotional impetus of war* was made to persist through disclosures designed to render an emotive, sentimental or moving response – as long as there were no political or social issues that were too controversial or problematic to address publicly (Neimark 1992, p.100).

However, the overt support for war-related activities, in a sense Red Cross's *raison d'être*, were wound back considerably amidst the political unrest of the Vietnam War. During the Domestic challenges phase (1965-1984) and in light of the ongoing struggles with legitimacy and purpose

during the Sector reforms phase (2000-2014), other priorities came to the fore. The prevailing political, social and economic environment degraded Australian Red Cross's ability to discharge and control its accountability responsibilities under the emotional impetus of war. Unable to utilise war to render an emotive, sentimental or moving response in line with its strategic priorities, other more socio-politically conducive forms of accountability took precedence (Tinker 1980).

This transitioned to disclosures designed to render an emotive response, utilising the *emotional impetus of disasters, emergencies and loss of life*, throughout the Global focus – Domestic challenges (1965-1984) and International development (1985-1999) phases. Although, in a similar manner to that evidenced under the emotional impetus of war the use of distressing images of severely malnourished and dying children also became politically and socially unacceptable, requiring organisational management to adopt other accountability regimes and protocols (Parker & Guthrie 1993).

Mission preservation disclosures and accountability

Australian Red Cross's accountability regime also exhibited an intrinsic focus on internal strategic accountability[56] (how international nongovernmental development and humanitarian aid organisations (INGDHOs) perform in relation to their mission) (Cavill & Sohail 2007, p.234; also see Taylor, Tharapos & Sidaway 2014, p.5), although this drifted into disclosures that were manipulated to render underlying support, preservation and protection of its mission (Conway, O'Keefe & Hrasky 2015, p.1091; also see Gray, Bebbington & Collison 2006; Henderson & Lambert 2018). The adoption of these *mission preservation disclosures* was predominantly designed to maintain organisational management's strategic priorities, when these interests were being challenged by the wider social, political, economic and institutional environmental context (conflicting environmental conditions) and were also evident as a form of upwards accountability to influence the perception of the various stakeholders (see Figure 6).

Although there were clear examples throughout Australian Red Cross's institutional life of organisational management adopting this adulterated form of strategic accountability to preserve its mission, especially throughout the Inter-war (1920-1939) and Post-war (1945-1964) phases, these mission preservation disclosures became particularly apparent in contexts in which war was no longer a galvanising socio-political force.

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[56] Internal strategic accountability (also referred to as 'internal accountability' or 'strategic accountability') is unique in that the accountability is directed *internally* towards the organisation, seeking assurance that the INGHOs *mission* has been attained (in contrast to the other forms of accountability directed to *external* stakeholders) (see Cavill & Sohail 2007; Najam 1996; Taylor, Tharapos & Sidaway 2014).

Figure 6 Australian Red Cross mission preservation disclosures

- Emotional impetus of war
- Disasters, emergencies and loss of life
- International movement's fundamental principles
- Nationalistic/domestic focus

Source: compilation by author

It was within these contexts that organisational management strategically re-directed its accountability towards mission preservation disclosures. Thus, Australian Red Cross was able to preserve its mission, the accountability regime transitioning to reporting disclosures associated with the International Movement's Fundamental Principles more generally, as opposed to the previous intrinsic focus on rendering assistance through times of conflict and war.

The Sector reforms phase (2000-2014) however, brought about environmental conditions that threatened the very existence of Australian Red Cross. Unlike previous phases, organisational management was unable to utilise emotive disclosures to maintain as a priority the International Movement's Fundamental Principles.

Despite the precedence of adapting emotive disclosures to preserve its mission – the accountability regime transitioned (see Parker & Guthrie 1993, p.67) in response to the conflicting environmental conditions (see Tinker 1980, p.158) – Australian Red Cross's *raison d'être* and mandate subsumed by other more socio-politically and economically conducive forms of accountability. In this context, the disclosures transitioned to a nationalistic/domestic focus in place of the International Movement's Fundamental Principles. Australian Red Cross's accountability regime and associated disclosures were adjusted in response to the conflicting

environmental conditions to ensure the preservation of its mission and strategic priorities as predicted under a PEA (see, for example, Tinker 1980).

8.2.3   Summary

This study found three key accountability regimes and protocols to be evident:

- Financial reporting and disclosures (upwards practical accountability)

- Emotive disclosures (upwards accountability)

- Mission preservation disclosures (internal strategic/upwards accountability).

These notions of financial, and more particularly *emotive* and *mission preservation* disclosures are subsumed within the historic focus on discharging accountability to those who provide resources – an emphasis that has been carried over to the third sector (Connolly & Hyndman 2013, p.949). While the rhetoric permeating much of the dialogue, legislation and reporting on accountability often suggests the need to embrace a broader range of stakeholders and accountability frameworks, this is often problematic in substance (Hyndman & McConville 2018, p.236-37; also see Everett & Friesen 2010; Gray, Bebbington & Collison 2006; Quattrone 2004). Similarly, the realities of organisational functioning for entities, such as Australian Red Cross, that reside outside the traditional public and private sectors, create distractions from pursuing accountability mechanisms that enable a more efficient use of resources (Gray, Bebbington & Collison 2006). Ironically, this is often due to problems created by demands for an increased focus on accountability (see, for example, Munro & Hatherly 1993; Roberts 1991; Strathern 2000). These distractions can create dependencies (Everett & Friesen 2010), and in some cases accountability pathologies (Koppell 2005), in organisations and inevitably lead to accountability being 'constructed around an untenable and destructive split of ethical and strategic concerns to the detriment of both' (Roberts 1991, p.355).

8.3   RQ3 SOURCES OF PRESSURE FROM THE ENVIRONMENTAL CONTEXT

This section responds to the third research question and investigates *why* the form and content of the annual reports changed and evolved the way they did, by asking:

> What historical determinants and sources of environmental pressure have impacted on the adoption of these accountability regimes and protocols and shaped the way in which Australian Red Cross reports to its donor community and other stakeholders?

The interpretations derived from the research methods applied in this phase of the study provided an opportunity to discern how the constitutive elements of PEA – the political, social, economic and institutional environmental context impacted on the disclosures contained within Australian Red Cross's annual reports. These historical determinants and sources of pressure from the wider environmental context (both internal and external) form the basis for the remainder of this section (8.3.1-8.3.7).

The use of this analytical approach provided for a more complete and critically informed analysis (see Laughlin 1987), revealing insights into the format, content and changes to the reports' disclosures that may otherwise go unnoticed (see Tinker 1980).

8.3.1   *Organisational legitimacy – entrenched in political and social connections*

From the outset, the constitution of Australian Red Cross – as reported in the organisation's first annual report – set in motion an institution that was politically connected, socially relevant and economically necessary. These sources of environmental pressure would provide the key determinants in Australian Red Cross's organisational legitimacy (see Conway, O'Keefe & Hrasky 2015).

The Constitution, consisting of fifteen points, set in place what would become one of the most influential institutions within the Australian landscape within the settings of war, disasters and loss of life. Point seven of the Constitution entrenched Red Cross within the political environment, outlining that management and control of the Australian Branch of the B.R.C.S. would be vested in a council which consisted, among other individuals, of the:

> (a) President of the Branch (Governor General's wife);
> (b) The Presidents of respective Divisions (State Governors' wives);
> (c) Chairman of Divisional Executive Committee;
> (d) Wife of the Prime Minister and the wife of the Minister for Defense, who would serve as the Hon. Secretary and Hon. Treasurer (wives of arguably the two most powerful individuals in Australia);
> (e) Representatives elected by the Executive Council;
> (f) Members co-opted by the council.
> (ARC AR 1915, p.20)

In addition to the influential connections domestically, the Australian Society's standing was further enhanced through its foundational links in Britain (ARC AR 1915, p.5, 6, 8). This established a well-connected and powerful organisation and ensured that in terms of legitimacy

and influence it would be one of the most significant institutions within the third sector. In line with the assertions of Tinker and Neimark (1987, pp.72-73), the reports were utilised as ideological instruments for promoting policies, beliefs, attitudes and practices. The Prime Minister of Australia, Sir Robert Menzies, reported that Australian Red Cross has been 'one of the very good things in an otherwise troubled century … [having] become a national institution' (ARC AR 1960, p.2).

Having formatively relied on its strong political and institutional (royal) connections – organisational legitimacy at the close of the century was instituted in the International Movement's Fundamental Principles. The high-profile *Live Aid* concerts saw the emergence of international development as a main stream public priority, and further entrenched Australian Red Cross's organisational legitimacy in humanitarian aid. The pre-cursor to these events and the founding of the modern-day humanitarian movement was the much-publicised Biafran crisis in 1968. Under the impetus of these events the International Committee of Red Cross's (ICRC's) global presence fast-tracked, spending its previous year's budget in under a fortnight (Gourevitch 2010, p.102). This did not directly translate into financial resources for Australian Red Cross, however it changed the way organisational management would go about legitimising its existence.

A year later, in 1969, the first signs that distressing and highly proactive images would become a mainstay of reporting emerged, with a *disturbing* image of a severely malnourished and forlorn looking young Nigerian boy receiving what help could be rendered by an ICRC nurse (ARC AR 1969, p.5). Similar images of young children devastated by the Nigeria-Biafra and other humanitarian crises were depicted throughout the Global focus – Domestic challenges and International development phases. In stark contrast, the provocative use of images designed to render support behind humanitarian aid appeared to transition at the turn of the century in line with organisational management's strategic priorities. On a practical level, this constituted up close and smiling images that provided a sense of belonging and security – a young smiling girl holding a puppy on the front cover page of the 2010 Governance Report being typical for this period. The focus of Australian Red Cross now appeared to be on presenting an organisation with a *human touch*, with images of smiling people and for the most part the absence of images depicting war, disasters or loss of life.

The images now reflected Australian Red Cross's all-embracing approach as espoused in the narrative – focused on appeasing the changing social, political and institutional environment, particularly considering the organisation's economic survival was at stake (ARC AR 1997, p.3).

This analysis across a diverse historical context revealed the importance of a PEA for elucidating the use of annual reports as social, political, institutional and economic documents, and not just as technical representations (Carnegie & Parker 1996). The reports disclosed efforts by management to construct, sustain and legitimise political arrangements, institutions and ideological themes, which contributed towards an organisation's private self-interest (see Tinker 1980, p.158; also see Cooper & Sherer 1984, p.208; Guthrie & Parker 1990, p.351; Tinker & Neimark 1987, pp.72-73).

8.3.2   War as the dominant socio-political factor during peacetime

War was the dominant socio-political factor throughout much of Australian Red Cross's institutional life and would also go on to exert significant environmental pressure in times devoid of war (Tinker & Neimark 1987). As would be expected throughout the WWI (1914-1920) and WWII (1940-1945) phases, Australian Red Cross's annual reports for the most part account for the organisation's operations in terms of these contexts. However the difficulties of institutional life were ever present, the Australian President reflecting on the Society's many achievements, 'in spite of all the distractions and temptations of *peace time*' (ARC AR 1922, p.11, emphasis added) having previously foreshadowed the demise of the organisation at the cessation of hostilities - reacting to the then prevalent environmental conditions (ARC AR 1918, p.20; also see Tinker 1980).

Despite attempts to mitigate accounting for operations by reference to conditions of war – even introducing a section entitled 'Peace Activities' (1924-1939) – the proliferation of content influenced by conflict was clearly evident throughout the Inter-war phase (1920-1939). However, the onset of WWII would severely test management's resolve to continue legitimising itself as a peace time organisation. The environmental context a few years earlier having provided conducive conditions whereby Australian Red Cross proclaimed itself as 'no longer generally regarded as a purely war-time organisation' (ARC AR 1933, p.13). Yet this perspective quickly changed - 'Peace Activities' hastily removed in 1938, just prior to the recommencement of hostilities in line with the extant environmental context (Buhr 1998; Guthrie & Parker 1990).

War as the dominant socio-political factor also prevailed in the Post-war phase (1945-1964). Ironically the 'Peace Time Planning' and 'Peace Service Programme' established by leadership to provide strategic direction throughout the pre-armistice and post-war period entrenched conflict and war on the content of reporting. Despite these overtures, in the year following the ratification of the Geneva Conventions in 1949, the world was on the verge of WWIII, with the

onset of hostilities in Korea. Australian Red Cross's annual reports were utilised as ideological instruments for promoting policies, beliefs, attitudes and practices in forming a world-view that legitimises reality (Tinker & Neimark 1987). In this instance, as a reliable and much-needed organisation during troubled times; being times of war, but also times of peace when the emotional impetus of war still prevailed.

However, the focus on accounting for Red Cross's operations with reference to conditions of war diminished rapidly throughout the Global focus – Domestic challenges phase (1964-1984). The considerable lapse of time since WWII may have had a bearing on this transition with the emotional impetus of war no longer a driving factor in Red Cross obtaining funds (Oppenheimer 2014, p.179). This precipitated a shift in Australian Red Cross's organisational strategy, with the environmental conditions significantly affecting the content of reporting (Tinker & Neimark 1987). With the Vietnam War being controversial and unpopular among the public, organisational management reacted by no longer representing war as being the galvanising social force of previous phases. Now it was seen as divisive at best, and accounting for Red Cross's activities transitioned along with the environment. Organisational reporting shifted to a focus on global initiatives and international endeavours, in line with Guthrie and Parker's (1990) observations that annual reports are simply a mechanism whereby private interests may be legitimised in favour of the extant social, political and economic arrangements. This is further evidence of attempts by the organisation to suppress and control the release of information, consistent with the perspectives of a PEA framework (see Tinker 1980; also see Buhr 1998; Guthrie & Parker 1990).

8.3.3   *The emotional impetus of war*

The previous section (8.3.2) revealed a constitutive element that has had a pervading impact on Australian Red Cross's organisational functioning: the emotional impetus of war. In somewhat of an anomaly to that expected under a PEA – this environmental factor influenced the content of reporting outside the context of conflict and war, revealing the far-reaching impact of this historical determinant.

Of note, the use of disclosures to render an emotive, sentimental or moving response – under a PEA framework – was particularly discernible throughout the Post-war reconstruction and regeneration phase (1945-1964). The National Publicity Department, with significant influence over the organisation's strategic direction, reported that fund raising would be much more difficult in the post-war years than under the '*emotional impetus of war*', recommending the use of '*paid educational propaganda*' (ARC AR 1945, p.38, emphasis added). The all-consuming

nature of war and associated use of emotive disclosures was also clearly-evident throughout the Inter-war phase (1921-1939).

In contrast, throughout the WWI (1914-1920) and WWII (1940-1945) phases, the full horrors and devastation of war were, for the most part supressed, other than for the ubiquitous accounting for supplies such as artificial limbs, 'which are of the most modern and approved types … [with] over £2000 expended on these purposes' (ARC AR 1916, p.39). One of the most impacting images occurred at the beginning of hostilities – the 1916 report depicting a photo of 'No.1 Red Cross Hospital, Woodville, S.A.' (p.72). Although most likely unintentional, the apparently never-ending row of cleanly made beds draped in white linen and a *Red Cross* set within a dim atmosphere devoid of human life appeared sanitised, as if attempting to mask the reality that with war, death would also come and for many. Content that deliberately utilised the context of war to further Red Cross's institutional agenda and mission was, for the most part, avoided. In essence, there was no need; the distressing nature of war invaded all aspects of Red Cross's organisational life. However, disclosures were still evident that aligned with Neimark's observation that in preparing annual reports, organisations make choices about the political and social issues they consider sufficiently important, or in this case, too controversial and problematic, to address publicly (Neimark 1992, p.100).

Despite this, one of the more overt attempts to utilise the emotional impetus of war to render an emotive, sentimental or moving response was observed in 1941, when citizens were given the opportunity to adopt a POW by contributing £1 a week (ARC AR 1941, p.28). The use of emotive disclosures in this way has since been replicated and institutionalised by many like-minded INGDHOs, such as World Vision's 'Child Sponsorship' campaign that came under scrutiny in relation to the authenticity of children sponsored (Foreign Correspondent 2008)[57]. While World Vision received significant adverse publicity for allegedly misleading the public with regard to the identity of sponsored children, Australian Red Cross appears to have been more transparent with its reporting, noting that it was not possible to allocate each contributor to an individual prisoner. However, the names of prisoners to whom personal correspondence could be sent were provided (ARC AR 1941, p.28). In this way, disclosures were evident that align with Neimark's observation that in preparing annual reports organisations make choices about social and political issues that they consider sufficiently important (Neimark 1992, p.100). Accordingly, it is imperative that INGDHOs carefully manage the implied accountability and

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[57] Foreign Correspondent reporter, Andrew Geoghegan, travelled with a team from World Vision to the remote Afar region of Ethiopia that borders Somalia to meet with his 'sponsor child' Tsehaynesh Delago. However, issues arose with the way 'child sponsorship' was promoted to the public, such as Tsehaynesh being unaware until recently that she had a sponsor, after ten years of support, alongside inaccurate claims that Tsehaynesh could speak English, which was obviously not the case. World Vision noted that they unapologetically take a community-based approach to development as a direct benefit approach creates jealousy among community members that do not have a sponsored child and creates dependency and disincentives that may make matters worse.

transparency associated with sponsorship funds, as the public's trust in entities that are rightly or wrongly, perceived as holding the moral high ground within society is at stake.

Conflict and war were never far from the leadership's thinking despite the many assertions to the contrary, reporting towards the end of the twentieth century that 'Australian Red Cross was part of Australia's effort to recover from the war and build a better society' (ARC AR 1995, p.3). These war-related comments, coming almost half a century after the end of hostilities, are of them self, revealing.

At various stages, the environmental context provided conditions conducive to Australian Red Cross being 'no longer generally regarded as a purely war-time organisation' (ARC AR 1933, p.13). Despite these observations, under a PEA, organisations are seen to provide information deliberately to control the debate and agenda, transforming the conflict to a predetermined and favourable outcome mediating, suppressing and mystifying the release of information and, as a result, the perspective of various stakeholders (Guthrie & Parker 1990, p.351; also see Buhr 1998).

Australian Red Cross reporting on one of the International Movement's more significant achievements stated that the Geneva Conventions are designed to antithetically 'humanise war' (ARC AR 1950, p.12).

8.3.4 *Strategic priorities, objectives and mission*

A significant change to reporting practice occurred in the articulation and elucidation of strategic priorities, objectives and mission. Using PEA as the theoretical lens revealed that Australian Red Cross's strategic priorities were influenced by sources of pressure from the wider environmental context (both internal and external), dependant on which historical determinant had more influence over the period in question.

Whilst the reports as far back as 1914 contained various forms of strategic priorities and missions, reporting on these aspects did not gain traction until the Global focus – Domestic challenges phase (1965-1984). Prior to this Red Cross's mission was either taken for granted during the war phases or suffered from obscurity as the organisation attempted to legitimise its institutional purpose in times devoid of war – conditions impacting reporting, but not sufficiently to cast off the organisation's founding mandate: 'to aid the sick and wounded in time of war'. As such, although its Charter was extended to 'activities in times of peace', this was not overtly reported on until 1937 and then only once in the Inter-war phase (1921-1939).

In a similar manner, reporting on strategic priorities in the Post-war reconstruction and regeneration phase (1946-1964) was sporadic and limited (see Table 17). The analysis revealed the wider environmental context impacting these aspects, however not sufficiently to influence strategic priorities and mission. Organisational management was still coming to terms with its institutional purpose in times devoid of 'the emotional impetus of war' (ARC AR 1945, p.38; 1964, p.2; also see Cooper & Sherer 1984; Tinker & Neimark 1987).

However, the Global focus – Domestic challenges (1965-1984) and International development (1985-1999) phases created the ideal environment - international development becoming a mainstream priority, the anti-war sentiment created by the Vietnam War and the rise to prominence of the International Movement's Fundamental Principles, intensifying reporting in this area (see Table 17). Under these conditions, a PEA provided insights into aspects of control, legitimacy and power held by organisational management exposing the underlying power differentials of various stakeholders, whilst shedding light on the many claims to objectivity (see Tinker 1980, p.158).

Although Australian Red Cross had experienced significant reforms in the past it was evident that organisational management had been deliberate in institutionalising changes that would ensure favourable outcomes in line with extant environmental conditions. However, the historic changes to Australian Red Cross's structure, management and governance following the amendments to the Royal Charter and Rules at the turn of the century set in place a significant period of reform that lasted the best part of a decade (ARC AR 1999, p.4).

At stake were Australian Red Cross's organisational legitimacy, socio-political standing and institutional purpose – factors that would have a bearing on the longstanding organisation's economic survival (see Henderson & Lambert 2018, p.196; also see Martinez & Cooper 2017). Although outwardly leadership articulated a joint focus, internally Australian Red Cross was at a crossroads in terms of its allegiances – domestic social responsibilities vying for priority with the organisation's long-standing international prominence. However, the continued commitment towards the International Movement's Fundamental Principles was unmistakeable. The National Chairman reiterated:

> While we constantly strive to work in the best interests of Australians, as part of the largest global humanitarian network, we must also ensure that we work in the best interests of the International Red Cross and Red Crescent Movement as a whole. (2001, p.4)

Table 17 Environmental impacts and strategic priorities

Phase	Strategic priorities	Significant environmental impacts
WWI (1914-1920)	**War** Constitution and objectives established (1914)[58] Demise of ARC foreshadowed (1918)Peace-time importance established (1919)	• WWI • Significant period of inflation
Inter-war period (1921-1939)	**Purpose devoid of war** Domestic social responsibilities National Society mission documented (1937)[59] International mission articulated (1937)[60]	• Economic recessions • Peace-time
WWII (1940-1945)	**War** Aims and Objects of the Society (1940-1941)[61]	• WWII • 'All-in' economic war policy
Post-war reconstruction &regeneration (1946-1964)	**Purpose devoid of war** Domestic social responsibilities Primary Objects of the Society (1949-61)[62] Fundamental Principles (1957, 1962)[63]	• Economic growth • Govt. aid program (1946) • Korean war (1950-1953)
Global focus - Domestic challenges (1965-1984)	**International Movement** Primary Objects of the Society (1965-1967) Fundamental Principles (1965-1984)	• Political instability • ACFOA formed (1965) • INGDHO prominence – Biafran crisis (1968)
International development Prominence (1985-1999)	**Fundamental Principles** Primary Objectives of the Society (1985-1988) Australian Red Cross Mission (1992-1999)[64] Fundamental Principles (1985-1999)	• Inter. develop. becomes a mainstream priority • Economic reforms - Australia (1980s) • Live aid concerts (1985)
Sector reforms (2000-2014)	**Domestic social responsibilities** Our Mission (2000-2014)[65] Our Vision (2002-2014)[66] Seven priority areas (2010-2014)[67] Fundamental Principles (2000-2014)	• Economic growth in Australia • War on Terror (2001-2013) • Period of reforms and changes • Competitive third sector environment

Source: Author's compilation.

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[58] Australian Red Cross Society's mission: 'To aid the sick and wounded in time of war' (ARC AR 1915, p.20-21).

[59] 'Charter extended to activities in times of peace for: the improvement of health; the prevention of disease; the mitigation of suffering' (ARC AR 1937, inside back cover page).

[60] Aims of the International Red Cross, articulated for the first time: 'The Red Cross stands for the desire of mankind to alleviate human suffering, and as far as possible, to prevent it. Those who serve under the Red Cross banner are pledged to this common ideal to the exclusion of all political, racial or religious prejudice' (ARC AR 1937, p.2).

[61] Aims and Objects of the Society expanded on at the commencement of WWII.

[62] Primary Objects of the Society documented: 'Furnishing of aid to the sick and wounded, irrespective of nationality; Rendering of assistance in the case of great public disaster, calamity or need; Improvement of health; Prevention of disease; Mitigation of suffering in Australian and elsewhere' (ARC AR 1949, inside front cover page).

[63] International Movement's Fundamental Principles documented for the first time.

[64] 'Prevent and alleviate human suffering wherever it may be found; to protect life and health and ensure respect for the human being, particularly in times of armed conflict and other emergencies; to work for the prevention of disease and for the promotion of health and social welfare; to encourage voluntary service and a constant readiness to give help by members of the IRCRC Movement, and universal sense solidarity towards all those in need of its protection and assistance' (ARC AR 1992, inside front cover page).

[65] The Australian Red Cross's Mission changed in 2002: 'To be a leading humanitarian organisation in Australia, improving the lives of vulnerable people through the services delivered and promotion of humanitarian laws and values' (ARC AR 2002, p.9).

[66] 'To improve the lives of vulnerable people in Australia and internationally by mobilising the power of humanity' (ARC AR 2002, p.1).

[67] 'Strengthening disaster and emergency services';' Increasing international aid and development'; 'Championing international humanitarian law'; 'Addressing the impact of migration'; 'Working with Aboriginal and Torres Strait Islander Peoples'; 'Overcoming social exclusion providing bridges back to the community'; and 'Tackling entrenched locational disadvantage' (ARC AR 2010, p.4).

And in an *emotive* final report, the outgoing Secretary General, Hon. JJ Carlton moved that:

> None of this hard work would have meaning without a constant focus on its purpose, in the words of our Mission "to prevent and alleviate suffering wherever it may be found" … whether a child landmine victim in Cambodia or Sudan; a Tibetan family in a remote village given clean water and health care; a child in Bougainville immunised against disease (ARC AR 2000, p.5).

Despite these assertions, by the end of the Sector reforms phase (2000-2014), organisational management had made a strategic decision to prioritise the domestic mission. The use of visual elements also transitioning with the narrative, providing support for the re-prioritised nationalistic focus, with up to 50 per cent of the at times 100 plus images in support of the domestic social responsibilities theme.

In the final report there were now only two pages explicitly dedicated to reporting on international activities, with organisational leadership rectifying the previously neglected 'grass roots' component of the Movement's three independent elements: 'Aid in times of conflict'; 'Aid in times of disaster', 'Aid at grass roots level' (ARC AR 2004, p.47). Throughout this decade-long process, Australian Red Cross adapted to the changing environment, implementing its first national Strategic Plan, Strategy 2005, in March 2002. As a direct result, the organisation's Mission and Vision took on board a more nationalistic feel with seven priority areas introduced in 2010 which further skewed the focus towards home, at least as could be discerned from the annual reports (see Table 17).

Organisational management appeared intent on portraying Australian Red Cross as an organisation that belonged to the people of Australia, an aspect of institutional life the Australian Society had not fully enjoyed since its prominence as a 'national institution' in and around the war eras (R.G Menzies, quoted in the ARC AR 1960, p.2). Intriguingly at the close of a century's reporting that had seen Australian Red Cross successfully reposition itself in line with the pressing domestic conditions – leadership in effect announced its intention to remain *politically* active in the high-profile international arena – hosting the General Assembly and Council of Delegates of the International Red Cross Red Crescent (IRCRC) Movement in Australia for the first time, notably in its 100th year of existence.

It may be argued that although it was evident that the wider environmental context had influenced the content of reporting, there had been periods (see Table 17) during which the organisation resisted these influences, in order to secure its global agenda and strategic priorities – Australian Red Cross viewing its organisational functioning (mission, vision and purpose) as

outside and independent of political, social, cultural or economic influences due to a number of its key Fundamental Principles – namely neutrality, independence and impartiality.

However, the reports within the Sector reforms phase (2000-2014) revealed management's capitulation to pressing conditions domestically, despite significant rhetoric to the contrary (see Table 17). Australian Red Cross having made a strategic decision to prioritise its domestic mission ahead of its international commitments with 37 pages in the 2013 report dedicated to endeavours associated with its renewed strategic direction. The extent to which Australian Red Cross went to conceal, mystify and then legitimise its strategic priorities revealing organisational management's use of annual reports as a means to mitigate problems and tensions between the organisation (management) and society (various external stakeholders) and keep at a distance and suppress regulatory regimes (government) (see Tinker 1980, p.158; also see Burchell et al. 1980; Cordery et al. 2018; Guthrie & Parker 1990; McConville & Cordery 2018).

8.3.5   *The International Movement's Fundamental Principles*

Australian Red Cross's focus on the International Movement's Fundamental Principles was foreshadowed in the Post-war reconstruction and regeneration phase (1946-1964), appearing for the first time in 1957.[68] However, they were prominent throughout the Global focus – Domestic challenges (1965-1983) and International Development (1984-1999) phases.[69] This was as a direct result of significant internal pressure faced by organisational management as they attempted to legitimise the organisation's strategic priorities in times devoid of war, consistent with the perspectives observed under a PEA (Guthrie & Parker 1990). The external environment lending support to the strategic focus on global endeavours under the impetus of humanitarian aid and international development that were now mainstream public and political priorities due to the Biafran Crisis, the UN's mandated focus on humanitarian aid and *Live Aid* concerts (see Table 17).

Consequently, organisational legitimacy became entrenched in the International Movement's Fundamental Principles, Australian Red Cross, for the most part, no longer relying on the galvanising impetus of conflict and war. These reporting priorities can be elucidated under a PEA (Tinker 1980), with the National Council reporting:

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[68] Although reference was made to 'fundamental Red Cross principles' as early as 1937, they were not explicitly detailed or documented within the report (ARC AR 1937, inside front cover page).
[69] Possibly due to the International Movement's Fundamental Principles not being formally ratified until the XXth International Conference of the Red Cross in 1965.

> We have around us the devastation of the fire of two world wars, the smouldering destruction of a phoney peace, the ominous detonations of elemental disruption and [despite] talk in certain quarters of curtailment of Red Cross activities ... the need was never greater for the teaching of Red Cross *principles and the extension of their practice throughout the world*. (ARC AR 1952, p.9, emphasis added)

The use of visual discourse also fell in line with the narrative, with 83 per cent of images supporting Australian Red Cross's international endeavours in 1977. By the end of Global focus - Domestic challenges phase (1965-1983), at least half of the images supported the focus on global endeavours under the umbrella of the International Movement's Fundamental Principles.

However, the on-going infiltration of conflict and war remained in the back ground, the Secretary General reporting:

> At any one time between 20 and 30 serious conflicts rage around the world and a thousand Red Cross delegates, some from Australian Red Cross, risk their lives and health to provide relief to the victims, protection for the imprisoned, and information for the loved ones left behind. (ARC AR 1998, p.4)

Organisational management went about reinforcing this theme with emotive and powerful images of the *Red Cross* depicted across various landscapes, disasters and war zones around the globe. Despite this, in an apparent attempt to disassociate organisational legitimacy from conflict and war, the Secretary General reported that, 'although we were founded in Australia in 1914, our current organisation was developed mainly in the period of post war reconstruction and development following World War II' (ARC AR 1995, p.3). The prevalent environmental context overshadowing the views of previous leaders, organisational management appearing to institute a regime of 'impression management' to control Australian Red Cross's disclosures (Khanna & Irvine 2018, p.120). The content of the reports, in this case casting doubt on leadership's assertions, revealed an attempt to suppress and mask the disclosure of information from those they wished to control and influence, potentially allowing for a different set of interpretations to be derived (Guthrie & Parker 1990, p.351; also see Buhr 1998; Martinez & Cooper 2017).

The Sector reforms phase (2000-2014) saw the organisation look to home for its purpose and mission – fighting for survival amidst significant political, social and economic challenges. As a result, Australian Red Cross was forced to reverse previous decisions to reduce the organisation's focus on domestic social responsibilities in lieu of the International Movement's

Fundamental Principles – the prevalent environmental context holding sway over the organisation's strategic direction.

Throughout these events we can see a clear change in Australian Red Cross's reporting practices in line with a mandated focus on the International Movement's Fundamental Principles, PEA providing a lens whereby these hidden and undisclosed intentions are revealed, as organisational management attempted to entrench economic power and dominance over a diverse range of stakeholders deliberately and pro-actively via the annual reports (see Tinker & Neimark 1987, pp. 72-73; also see Burchell et al. 1980; Guthrie & Parker 1990).

8.3.6   *International political engagement – Domestic social responsibilities*

Since the Global focus – Domestic challenges phase (1964-1983), international political engagement has vied for priority with domestic social responsibilities, this juxtaposed constitutive element having had a pervading impact on Australian Red Cross's reporting practices throughout much of the organisation's existence.

Throughout the International development phase (1985-1999) the International Movement's Fundamental Principles informed Australian Red Cross's institutional life aligned with the broader socio-political context (Cooper & Sherer 1984; Tinker & Neimark 1987). However, Australian Red Cross struggled to position itself within the competitive international arena, which saw significant growth in INGDHOs as governments outsourced responsibility for providing services under New Public Management (NPM) reforms (Alonso, Clifton & Diaz-Fuentes 2015).

By the end of the Sector reforms phase (2000-2014), Australian Red Cross once again reacted to the wider environmental context undergoing some of the most drastic changes in almost 100 years of institutional life (IFRC 2013). The enhanced regulatory environment, and continued pressure to remain relevant and financially viable amidst relentless competition and the changing nature of the INGDHO sector, saw Australian Red Cross look to home for its meaning and purpose. The focus as depicted by the narrative and images transitioned, concentrating on domestic issues, community engagement and local humanity. This contrasts with the late 1980s and early 1990s when giving attention to overseas initiatives, prevalent wars, disaster and loss of life within the global arena were the priority.

The change was dramatic. It appears Australian Red Cross suddenly became intent on building a patriotic national profile, creating a sense of goodwill by meeting the needs of the organisation's

domestic constitution, as a strategic reaction to the change in context as revealed in the Change, Growth and Renewal strategy (IFRC 2013). This was in contrast to the perspective portrayed throughout most of last century which emphasised the role of Australian Red Cross as *saviour* in times of war, disasters and loss of life. In this way the organisation presented information intended to favour a predetermined and preferred outcome (Buhr 1998; Guthrie & Parker 1990), in this context, the creation of the image of a *peace-keeper*.

The role of the annual reports transitioned from the emotional impetus of war, devastation of humanitarian crises and unrelenting demands of international development assistance towards a strategically focused and domestically centred narrative.

As Neimark (1992 p.100) observed, 'in preparing an annual report a company makes choices about the issues and social relationships that they consider sufficiently important or problematic to address publicly'. These historical events evidenced an ontological shift from the tolerance of various conflicting subjectivities towards the creation of a single truth in the reporting practices of Australian Red Cross. From this theoretical perspective, accounting language creates life or death in that annual reports are an integral aspect of how we transform a claim into reality and fact (see Gray, Bebbington & Collison, p.321; also see Burchell et al. 1980; Cooper 1980; Cooper & Sherer 1984; Guthrie & Parker 1989, 1990; Hall & O'Dwyer 2017; Martinez & Cooper 2017; Tinker 1990; Tinker & Neimark 1987). The enhanced detail, breadth of reputable perspective, scientific, political and economic arguments create enough stability to establish their own truth and reality (see Baker 2014, p.11-12; also see Hyndman & McConville 2018; Kamuf 2007; Moerman & van der Laan 2015; Robson 1992).

8.3.7   World polity and the pursuit of peace

Although conflict and war ebbed and flowed throughout the various environmental contexts and phases of Australian Red Cross's institutional life – the alleviation of conflict and mitigation of its humanitarian impacts would become the *sine qua non* as the International Movement pursued its mandate under the Geneva Conventions and United Nations (UN) – the pursuit of peace in times of war (ARC AR 1984, p.25). As discerned in the content analysis, the annual reports revealed the all-consuming nature of war or its absence on organisational management's reporting, a PEA illuminating the pervading impact of the extant environmental context and International Movement's strategic focus, on this aspect of Australian Red Cross's institutional functioning.

Australian Red Cross's involvement with the International Movement was politically motivated from the outset, the Viscountess Novar who represented Australia at the First League of Red Cross Societies Geneva Conference reported that, 'probably the greatest advantage to be derived from attending it was being brought into *personal touch* with representatives of many other International Societies' (ARC AR 1921, p.14, emphasis added), all too aware that the Australian Society's prominence would rest in its political, social and institutional connections. Following on from this, an Australian representative was appointed to the League of Nations in 1925 (ARC AR 1925, p.15).

In the aftermath of WWII and failure of the League of Nations to maintain peace – its primary purpose – the UN was born. The Red Cross, keen to entrench its socio-political and institutional standing with the newly formed world polity governing body, was formally recognised and endorsed by the General Assembly of the UN on November 19, 1946, being one of the few decisions arrived at unanimously by all member nation states (ARC AR 1947, p.13).

This resolution, alongside the ICRC being awarded the Nobel Peace Prize in 1944, set in place the strategic direction which still informs the activities of the International Movement, lending credibility to Martinez and Cooper's (2017, p.6) observation that 'international development funding and accountability requirements are implicated in the … dis-articulation of a social movement'. The impact of these events could not be underestimated, the Australian Chairman concluded the 1947 report by proclaiming that that 'the Australian Society has placed its international responsibilities in the forefront of its activities', earlier reflecting on the 'unique place' the unanimous endorsement had placed on the Red Cross movement (p.42).

The focus on the alleviation of conflict and war continued to pervade reporting and what could be argued as one of the more significant achievements of the International Movement: the Geneva Conventions were significantly revised and updated at the Diplomatic Conference of 1949. Paradoxically, although often mistakenly viewed as a peace-time mechanism, the unanimously-adopted closing resolution expressed the 'hope that it may never become necessary to apply these Conventions ... so that Peace shall prevail on earth for ever' (ARC AR 1950, p.13). Incongruently, the year following the ratification of the Geneva Conventions, the world was on the verge of hostilities yet again, ensuring the organisation's founding mandate would never be far from management's thinking.

The International Movement's mission to 'prevent or reduce suffering, wherever it is found' was further enacted with the ratification of its Fundamental Principles at the 1965 International Conference, Vienna which still guide and inform the activities of the organisation. Although

reporting on war had subsided significantly, the International Movement's affiliation with the Geneva Conventions and pursuit of peace and flow-on from these initiatives intensified.

A year later, the Second International Red Cross Peace Conference was held in the de-militarised Aaland Islands of Finland and in Stockholm. The Conference discussed:

> The role of humanitarian law in the development of Peace [as well as] the many ways in which Red Cross Societies and other non-government organisations can constructively work to relieve tensions between and within countries in the world, through aid directed towards relief, development, and disaster prevention; such tensions often providing the atmosphere in which man-made conflicts arise. The Conference ended with the adoption of two important documents:
>
> 1. Message to World Community
>
> 2. Fundamental Guidelines for the contribution of Red Cross and Red Crescent
>
> Movement to a true Peace in the World. (ARC AR 1985, p.5)

Clearly buying into the mantra espoused by the parent entity, the Australian Chairman noted:

> The year 1988 is a significant one in the history of the International Red Cross and Red Crescent Movement [being] ... 125 years since the Movement was founded in Geneva [with] over 250 million members and is active in nearly every country of the world [concluding] Australian Red Cross is proud of the part it has played in the Movement's development. (ARC AR 1988, p.1)

As Australian Red Cross entered the Sector reforms phase (2000-2014) there continued to be an undercurrent effort by leadership to remain engaged in the global geo-political context, despite the extenuating and pressing environmental conditions at home. The National Chairman explained that 'the real purpose of all this effort, indeed the only reason for it … [is] the relief of human suffering at home and *abroad'* (ARC AR 1998, p.4, emphasis added).

Although direct reporting on conflict and war now appeared to be discouraged, the alleviation and suppression of the impacts of war through the Geneva Conventions, the International Movement's Fundamental Principles and humanitarian assistance provided to the many victims of conflict continued to infiltrate much of the narrative. Throughout these events we can see a clear pattern in Australian Red Cross's reporting practices in line with the founding principles and mission of the International Movement – to render assistance in times of war. A PEA provided a lens whereby the indiscernible impact of conflict is revealed in times supposedly devoid of war, as organisational management attempted to be pro-active in influencing a diverse

range of stakeholders via the annual reports through the promotion of peace (Potter 2005, p.268; also see Burchell et al. 1980; Guthrie & Parker 1990). Martinez and Cooper (2017, p.6) suggesting 'accountability enables a form of governance that makes possible the emergence of entities (with specific attributes), while restricting others'.

Cooper and Sherer (1984, p.208) further expand on these observations, identifying how political arrangements, patterns of advantage and disadvantage are reinforced and entrenched by reporting practices that are not accountable to society in a democratic way – alarmingly bringing into question Red Cross's assertions that it holds steadfast to all of its Fundamental Principles, particularly its neutrality, independence and impartiality (also see Gray, Bebbington & Collison 2006; Hall & O'Dwyer 2017).

8.3.8   *Summary*

This section analysed the evolution of Australian Red Cross's annual reporting behaviours to determine what historical determinants and sources of environmental pressure have impacted on the adoption of these accountability regimes and protocols and shaped the way in which Australian Red Cross reports to its donor community and other stakeholders.

The analysis revealed the impact of sources of *external* pressure from the wider environmental context in the annual reports' layout, content (themes), visual discourse and, to some extent, financial disclosures that reflected the changes and challenges facing the national economy, emerging geo-political and domestic governmental concerns, social/cultural realities and institutional pressures. This, coupled with the existence of increasingly complex internal strategic priorities and divergent stakeholder interests, resulted in annual reports that evidenced attempts to obfuscate objective reality in line with Australian Red Cross's subjective priorities. These findings support the observation that organisational management attempted to control and influence a diverse range of stakeholders through the disclosures in Australian Red Cross's annual reporting behaviours, as predicted under a PEA (see, for example, Tinker 1980).

8.4   DISCUSSION AND SUMMARY

This chapter presented a Discussion and Analysis that added to the insights and understanding attained in the Descriptive Narrative and specifically addressed the three research questions. The Discussion and Analysis provided deeper insights and interpretations into both *how* and *why* the form and content of the annual reports changed and evolved the way they did. The application of a PEA (Tinker 1980) theoretical framework to elucidate the nature and role of

accountability in understanding how the content of annual reports is influenced by the different social, political, economic and institutional environments experienced by Australian Red Cross.

In the next and final chapter, the conclusions reached for this study are presented. That chapter will provide an overview of the key findings, contributions of the study to policy and practice, literature and theory; policy implications; limitations and implications for future research.

Chapter Nine

CONCLUSION

Only the dead have seen the end of war.

(Plato)

Although the Red Cross sees itself as 'tasked to create a more civilised order … its future rests in time of war' (ARC AR 1984, p.25; 1998, p.4).

The research presented in this thesis has explored the evolution and changes to the annual reporting behaviours of Australian Red Cross over the course of a century, encompassing 1914-2014.

The contribution was distinctive not only for the context and extensive period, but also for the significant institutional setting of Australian Red Cross – encompassing deep social, political, economic and cultural changes.

Within this context, this critical interpretive and historical case study also provided some significant contributions and insights to understanding the accountability of international nongovernmental development and humanitarian aid organisations (INGDHOs) generally, as disclosed through their annual reporting practices.

Specifically, the research ascertained how the form and content of the annual reports evolved; what accountability regimes and protocols were evident; and what historical determinants and sources of environmental pressure impacted on the adoption of these accountability regimes and protocols and shaped the way in which Australian Red Cross reported to its stakeholders. Informed by a Political Economy of Accounting (PEA), this provided some deeper insights and interpretations into both *how* and *why* the form and content of the annual reports changed the way they did, an issue that has received minimal attention in the literature within the INGDHO sector.

This concluding chapter thus summarises the key findings of each of the research questions; provides an overview of the contributions of the study to policy and practice, literature and theory; identifies the policy implications; and concludes by identifying some limitations as well as opportunities for future research.

9.1 OVERVIEW OF KEY FINDINGS

This section summarises the key findings in response to the three research questions.

9.1.1 *Evolution of the annual reports*

The first research question was motivated by the deficiency of existing studies by examining the entire content of third sector entities' annual reports over a substantial period of time. The existing literature is largely limited to studies that examine short time frames, with incursions into INGDHOs being particularly uncommon (see Langton & West 2016, p.186). The literature thus only provides a limited understanding of how third sector annual reporting practices have changed throughout the twentieth century. In order to address this lack of understanding, the first research question was:

> How have the form and content of the annual reports of Australian Red Cross evolved over the period 1914-2014?

In answering this, the Descriptive Narrative presented in Chapters five to seven described how the annual reports changed and evolved, according to the seven phases. For each of these, key changes and developments in the content of the reports were documented, described and discussed under the four constituent elements of this content analysis: layout, format and structure; themes and emerging topics; visual content and discourse (photographs, images, pictures, diagrams, charts, maps, tables and reports); and financial reports, disclosures and allied information (see Davis & Bisman 2015; Guthrie & Parker 1989; Moreno & Camara 2014).

The evolution of Australian Red Cross's organisational functioning and annual reporting behaviours reflected the impact of sources of *external* pressure from the wider environmental context. This included changes and challenges facing the Australian economy, emerging geo-political and domestic political (governmental) concerns, social/cultural realities and INGDHO institutional pressures. Coupled with the existence of increasingly complex (internal) strategic priorities and divergent stakeholder interests resulted in reports that evidenced attempts to obfuscate objective reality in line with Australian Red Cross's subjective priorities as organisational management attempted to influence its diverse range of stakeholders.

Interestingly, despite reports in earlier phases not being subject to the pressures for accountability that INGDHOs currently experience, the disclosures had a greater propensity for candour, criticism and transparency, at times revealing management's hidden agendas and intentions. In contrast, even though the extent, depth and complexity of disclosures increased in

line with the enhanced reforms and oversight of the Australian Charities and Not-for-profits Commission (ACNC), Australian Council for International Development (ACFID) and other regulatory agencies, this paradoxically acted to create accountability regimes that reveal less, as Australian Red Cross attempted to conceal reality in line with their private self-interests (Khanna & Irvine 2018 2018, pp.120-21; also see Cordery et al. 2018; Martinez & Cooper 2017; McConville & Cordery 2018).

This was particularly evident with regard to Australian Red Cross's financial reports and disclosures that were often obfuscated by the narrative, content (themes) and visual discourse when the financial disclosures did not align with organisational management's strategic intentions.

These observations in the content analysis of Australian Red Cross's annual reports as elaborated on within the Descriptive Narrative enabled the Discussion and Analysis to provide some clear insights into the accountability regimes and protocols evident at Australian Red Cross, the subject of the next section (9.2.2).

9.1.2 *Accountability regimes and protocols*

The second research question was motivated by the desire to add to the depth of understanding regarding the adoption of accountability regimes and protocols as disclosed in an organisation's annual reporting practices within the third sector, an aspect that has received minimal attention within the accounting history literature (Carnegie 2014a, p.1245; also see Langton & West 2016).

To address this lack of understanding and provide some deeper insights and contributions the second research question was:

> What accountability regimes and protocols are evident from the annual reports?

Organisational management's use of annual report disclosures to mitigate accountability responsibilities is longstanding and frequent (Buhr 1998; Guthrie & Parker 1990; Tinker 1980). Similar concerns persist in the third sector, amidst the contested 'relevance to donors of charity annual reports, even though these are identified as being primarily addressed to such stakeholders … suggest[ing] a charity sector where accountability is not discharged in the most effective manner' (Connolly & Hyndman 2013, p.961).

It was within this context, juxtaposed against a form of accountability that ideally resides in the concepts of trust, responsibility, truth and justice as suggested by Baker (2014, p.11-12), that the study found three key accountability regimes to be evident:

- Financial reporting and disclosures (upwards practical accountability)

- Emotive disclosures (upwards accountability)

- Mission preservation disclosures (internal strategic accountability).

Financial reporting and disclosures

From the outset, Australian Red Cross evidenced a form of upwards (Najam 1996) practical (Cavill & Sohail 2007) accountability that was directed towards those who provide resources (see Figure 4). Despite minimal precedent and regulatory oversight to guide third sector entities at the beginning of the twentieth century, organisational management set in place a regime of accountability, internal control and governance, as elaborated on in the Descriptive Narrative chapters, that would help ensure the organisation's long-term economic survival and legitimacy.

The financial disclosures evidenced a form of micro-accountability that provided unadulterated accounts and detailed reporting designed to render support behind Australian Red Cross's mission and raison d'être. However, these disclosures became obfuscated when *external* environmental conditions conflicted with *internal* strategic priorities. It was within these contexts that the reports evidenced a form of upwards accountability focussed on *emotive* disclosures and also a form of strategic accountability that drifted into disclosures designed to *preserve* Australian Red Cross's mission (Conway, O'Keefe & Hrasky 2015, p.1091; also see Henderson & Lambert 2018).

Emotive disclosures and accountability

The concept of emotive disclosures was presented as a means by which Australian Red Cross attempted to discharge, but also shape, its accountability responsibilities. In doing so, Australian Red Cross focussed on disclosures that would be likely to evoke an emotional, sentimental or moving response (Sagiacomo, Ianni & Everett 2014, p.668; also see Agyemang et al. 2017; Baker 2014; Sinclair 1995; McKernan 2012) among the various stakeholders to whom the organisation accounts, designed to preserve the extant socio-political and economic order in line with Australian Red Cross's strategic priorities, when these interests were being challenged by the wider environmental context.

Mission preservation disclosures and accountability

The concept of mission preservation disclosures was enacted by organisational management to maintain its strategic priorities when these interests were being challenged by the wider social, political, economic and institutional environmental context. They exhibited an intrinsic focus on strategic (Taylor, Tharapos & Sidaway 2014) internal (Najam 1996) accountability (how INGDHOs perform in relation to their mission), although this drifted into disclosures that were manipulated by organisational management to render underlying support, preservation and protection of its mission (Conway, O'Keefe & Hrasky 2015; Henderson & Lambert 2018).

These findings provided insights into the accountability regimes and protocols adopted at Australia Red Cross throughout its extensive history, and are evidence of attempts by organisational management to discharge its accountability in a non-conventional manner in an inherent (underlying) attempt to *preserve life*, as requested by Baker (2014, pp.11-12). However, this was not only the lives of those who depend on Australian Red Cross and the many services it provides, but also the institutional life and functioning of Australian Red Cross itself.

These accountability regimes and protocols are further elaborated in section 9.3.1 that outlines the contributions to policy and practice.

9.1.3   PEA determinants and sources of pressure from the environmental context

The final research question was motivated by concerns that annual reporting practices within the INGDHO sector can necessarily be justified by enhancements to accountability regimes. In order to address this lack of understanding, the final research question was:

> What historical determinants and sources of environmental pressure have impacted on the adoption of these accountability regimes and protocols and shaped the way in which Australian Red Cross reports to its donor community and other stakeholders?

In responding to this question, the study embraced the perspective of Carnegie and Napier (1996) that new accounting history approaches are able to challenge prevailing interpretations, practices and regimes (also see Carnegie 2014b). Thus, the research adopted a PEA framework that according to Tinker and Neimark (1987, p.72-73), views annual reports as ideological instruments for promoting policies, beliefs, attitudes, and practices in forming a world-view or social ideology that fashions and legitimises objective reality. The content analysis of the annual reports analysed reflect the existence of these circumstances at Australian Red Cross.

These historical determinants and sources of pressure from the wider environmental context (both internal and external) clearly impacted the adoption of accountability regimes and shaped the way in which Australian Red Cross reported to its various stakeholders. Organisational management influenced the content of reports to reflect what was deemed important in society, such as: connections with royalty, political allegiances, public support (WWI, WWII) or disproval (Vietnam) of conflicts in line with its ideological themes and self-interest, apart from when this was deemed politically unacceptable (Graves, Flesher & Jordan 1996, p.57).The reports were also manipulated to conceal financial difficulties and legitimise the organisation's institutional purpose (see, for example, Guthrie & Parker 1989).

Australian Red Cross struggled to come to terms with its existence in times devoid of war and consequently adopted other strategic priorities in support of its mission and mandate when extant conditions dictated the emotional impetus of war was no longer a driving factor in what was deemed politically acceptable or important in society. As Chwastiak and Young (2003, p.549) observed, there are times when 'annual reports make war appear to be a productive endeavour and peace an unproductive one'.

Consequently, the strategic priorities, objectives and mission of Australian Red Cross were found to be a key determinant impacting the content of the annual reports. Organisational management at times resisted *external* sources of environmental pressure, in order to secure its *internal* strategic priorities – the International Movement viewing its organisational functioning (mission, vision and purpose) as outside of and independent from political, social, cultural or economic influences due to its Fundamental Principles, in particular – neutrality, independence and impartiality.

However, for the most part, the content of the reports revealed a different perspective clearly influenced by sources of pressure from the broader environmental context (both internal and external) dependant on which historical determinant had more influence over the period in question. This casts doubt over any claims to objectivity in organisational management's disclosures and reporting, including assertions regarding unadulterated adherence to its Fundamental Principles.

The concern here rests on the precedence these conditions reveal regarding the International Movement's *covert* attempts to entrench dominance and control over stakeholders that are opposed to its socio-political views of world-polity as predicted under a PEA, bringing into dispute any claims to objectivity within the annual reports (Potter 2005, p.268; also see Burchell et al. 1980; Guthrie & Parker 1990). These revelations regarding the International Movement's

true nature and motivations – firmly fixated on fulfilling its long standing and geo-politically important mandate – cast significant doubt on assertions by organisational management that the Red Cross is able to adhere to its Fundamental Principles, particularly that of political neutrality, in line with Cohen and Werker's (2008, p.795) observation that disasters take place in a highly politicised space (also see Walker 2008).

The concluding finding to this final research question are twofold:

i. The application of annual reporting practices by organisational management in order to facilitate the attainment of the International Movement's strategic priorities, mission and Fundamental Principles; and,

ii. The adoption of annual reporting practices in line with the extant environmental context, designed to preserve and/or enhance Australian Red Cross's economic and institutional functioning, secure the attainment of strategic priorities and maintain the Society's prominent place in the wider socio-economic and geo-political landscape, both within Australia and globally.

These findings reject any claims to improved discharges of accountability and instead suggest that the accountability regimes adopted, such as that of emotive and mission preservation disclosures, were designed to preserve the extant socio-political and economic order.
In contrast to the normative position of viewing such documents as objective technical facts, the reports are seen in their obfuscated context, as subjective realities dominated by actors (stakeholders) that hold sway and power in the extant environmental context, thus allowing for a different set of interpretations to be derived (see, for example, Cooper & Sherer 1984; Hopwood 1983).

These underlying power differentials between stakeholders were reinforced and entrenched by reporting practices that are not accountable to society in a democratic way – Australian Red Cross's reporting practices were clearly influenced by *external* sources of environmental pressure, as it sought to secure its *internal* strategic priorities and mission, casting doubt on assertions that the Red Cross is able to refrain from political activity (see Cooper & Sherer, p.208).

The annual reports of Australian Red Cross therefore provide empirical evidence in support of Gray, Bebbington and Collison (2006, p.336-38) who suggest accountability is 'beheld to the whims of capitalism', an organisation's reporting practices deemed to reflect (and also

influence) what is and is not deemed important in society (also see, Gallhofer & Haslam 1991, p.492).

9.2 CONTRIBUTIONS OF THE STUDY

This section discusses the contributions of the study to policy and practice, to the literature and to theory.

9.2.1 Contributions to policy and practice

This study has contributed to practice in four ways. The first is related to the finding that Australian Red Cross's reporting practices were clearly impacted by sources of pressure from the wider environmental context (both internal and external). The accountability regime adopted was dependent on which historical determinant had more influence over the period in question – *external* political, social, economic and institutional pressure vying with *internal* strategic priorities and mission.

The second contribution relates to the observation that as the extent, depth and complexity of the reports' disclosures increased, this paradoxically acted to create accountability regimes that obfuscate reality, in line with Australian Red Cross's private self-interests.

The third contribution is that the financial reports and disclosures were obscured by the narrative, content (themes) and visual elements. Organisational management attempted to conceal and suppress conflict (contrary views) between Australian Red Cross and external stakeholders in order to control the debate and legitimise its institutional purpose, bringing into question any claims to objectivity within the annual reports. This was particularly evident in environmental contexts that conflicted with Australian Red Cross's strategic priorities and mission; when devoid of supportive social, political and institutional conditions, organisational management legitimised its institutional functioning by repressing open, candid and transparent reporting to present an image (subjective reality) in line with its mandate (objective reality).

The final contribution is the revelation of an accountability regime at Australian Red Cross that focussed on mission preservation and emotive disclosures. The adoption of these disclosures was predominantly designed to preserve the extant socio-political and economic order in line with Australian Red Cross's strategic priorities, particularly when these interests were being challenged.

Given the above findings, the following recommendations[1] to preparers of third sector annual reports and policy makers are suggested for consideration:

The first recommendation for consideration is for policy makers to implement a more concise form of reporting that restricts content and prescribes a more regulated format that constrains the ability of organisational management to conceal, supress or adjust adverse findings or disclosures.

Within the accounting community, debate about the appropriate development of a conceptual framework and impact of International Financial Reporting Standards (IFRS) on the third sector persists (Cordery et al. 2018, pp.2, 13-14; also see Hyndman & McConvile 2018, pp.235-37; Ryan et al. 2014, p.396). Following on from recommendations by Baker (2014, p.12) that accountability should reside in the concepts of trust, responsibility, truth and justice, that not only 'seeks to avoid the loss of human lives', but does so *justly*, the following accountability framework is suggested for INGDHOs (also see Hyndman & McConville 2018; Martinez & Cooper 2017).

Development of INGDHO accountability framework

A two-part annual report: The first part of the report to incorporate the extant focus on upwards accountability through regulated financial disclosures, alongside an adjacent focus on internal strategic accountability, restricted to disclosures that specifically report on the attainment of organisational mission (organisational mission reporting and disclosures) (see Figure 7).

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[1] See section 9.3 which discusses the limitations of generalising findings of qualitative research.

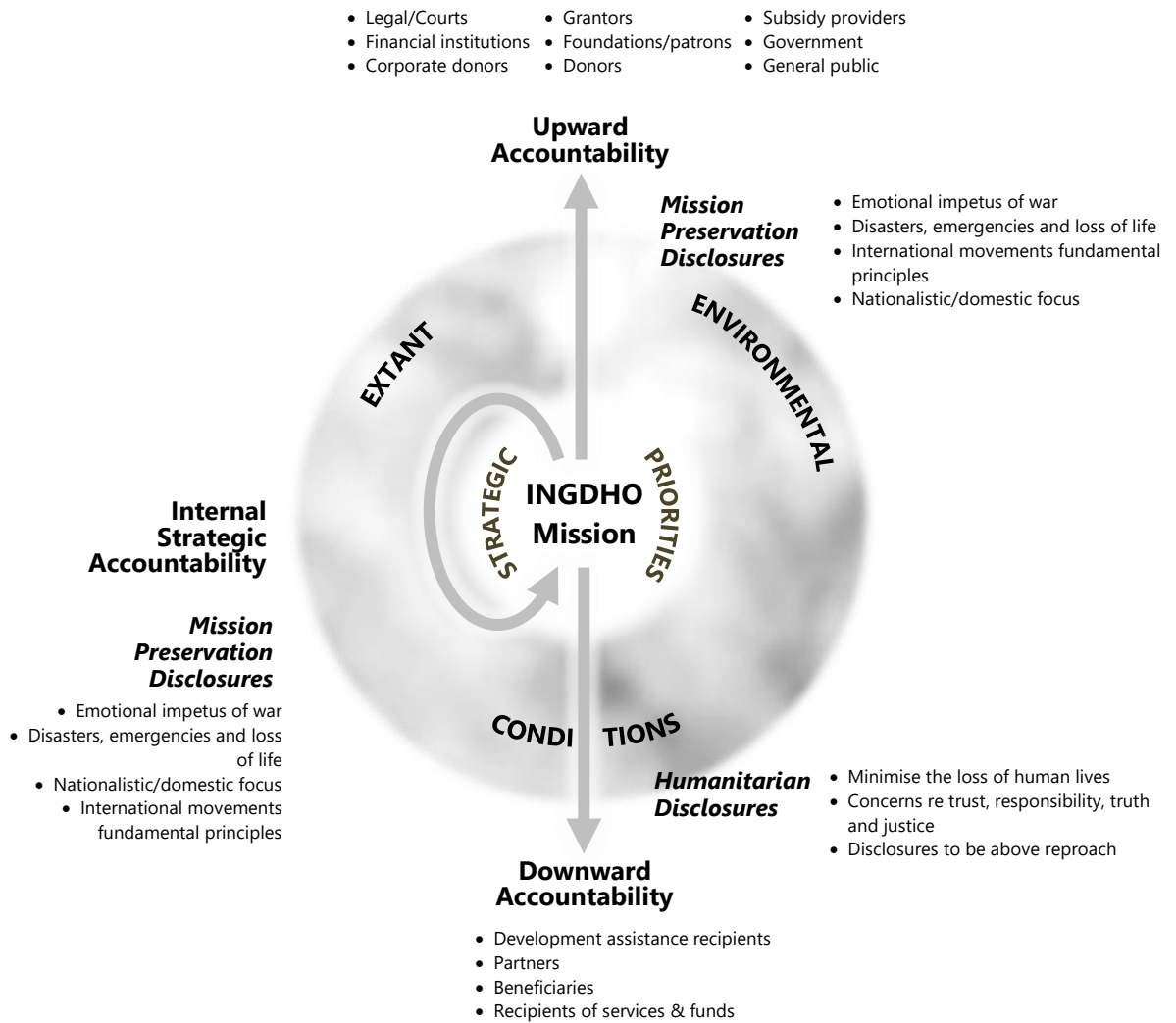**Figure 7 INGDHO Accountability Framework: Regulated content**
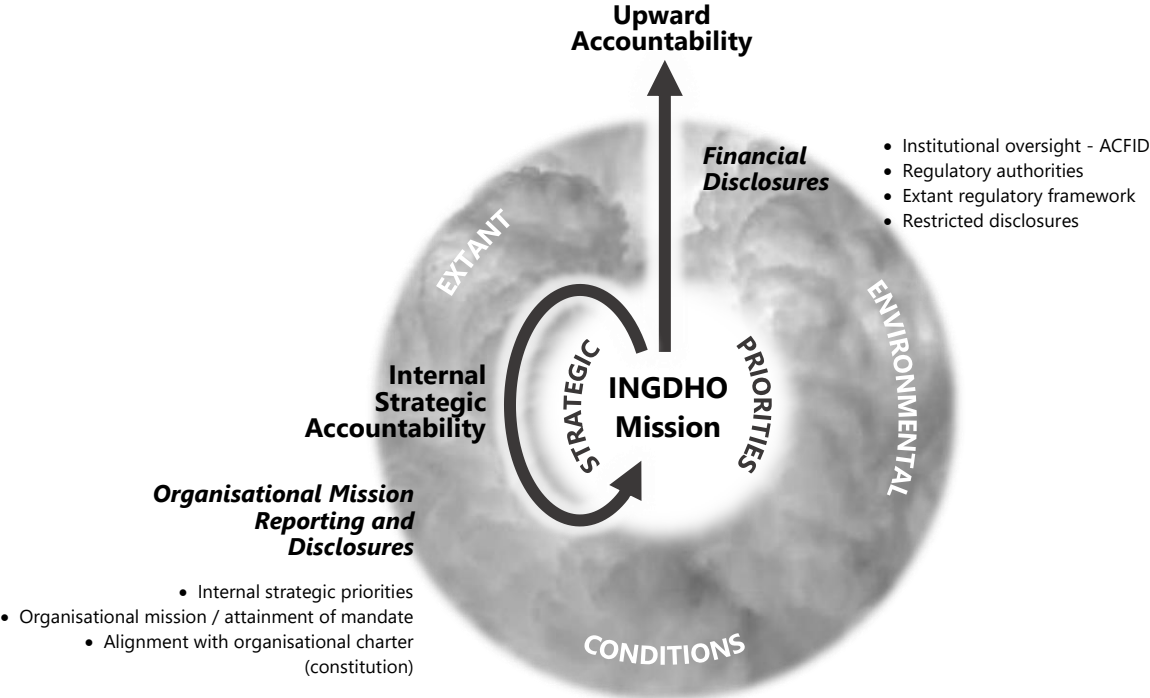
Source: compilation by author

The second part of the report to allow unrestricted content (narrative, themes and visual elements) as is currently interwoven and suffused within INGDHO annual reports.[2] It is anticipated that this aspect of reporting be predominantly focussed around a form of downward (social/moral/humanitarian) accountability (see Baker 2014; Everett & Friesen 2010) to partners, those to whom services are provided or on whose behalf INGDHOs speak. This reporting based on the attainment of humanitarian principles and priorities, aims to provide disclosures that minimise the loss of human lives; are above reproach and are concerned with concepts such as trust, responsibility, truth and justice (Baker 2014, p.12; also see Hyndman & McConvile 2018). However, these are expected to drift into other forms of disclosures, such as emotive and/or mission preservation disclosures, when extant environmental conditions conflict with internal strategic priorities, as has currently been observed within this study (see Figure 8).

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[2] Unrestricted content may be disclosed in any of the four directions that accountability typically bears; upward, downward, horizontal, internal (Taylor, Tharapos & Sidaway 2014)

Figure 8 INGDHO Accountability framework: Unrestricted content

- Legal/Courts
- Financial institutions
- Corporate donors
- Grantors
- Foundations/patrons
- Donors
- Subsidy providers
- Government
- General public

Upward Accountability

Mission Preservation Disclosures
- Emotional impetus of war
- Disasters, emergencies and loss of life
- International movements fundamental principles
- Nationalistic/domestic focus

EXTANT

ENVIRONMENTAL

STRATEGIC

PRIORITIES

INGDHO Mission

Internal Strategic Accountability

Mission Preservation Disclosures
- Emotional impetus of war
- Disasters, emergencies and loss of life
- Nationalistic/domestic focus
- International movements fundamental principles

CONDITIONS

Humanitarian Disclosures
- Minimise the loss of human lives
- Concerns re trust, responsibility, truth and justice
- Disclosures to be above reproach

Downward Accountability

- Development assistance recipients
- Partners
- Beneficiaries
- Recipients of services & funds

Source: compilation by author

To further enhance this policy, the development of a regulatory framework and reporting practices that more fully prescribe the content of reports would alleviate some of the deficiencies of annual reporting observed in this study – ensuring that the accountability regime enacted is more closely aligned with internal strategic accountability and a more unadulterated form of downward (humanitarian) accountability that is not corrupted with *emotive* or *mission preservation* disclosures (also see Figure 8).

The final recommendation for consideration is for policy makers to investigate the feasibility of requiring INGDHOs to have an independent advisory panel, with board oversight, that can oversee the content of unregulated non-financial disclosures to ensure the narrative, content (themes) and visual elements reflect the substance of financial disclosures and objective reality. These recommendations may alleviate the adverse findings of this study, that any overt claims

to improved discharges of accountability within annual reports are, for the most part, incidental to their obfuscation function – to preserve the extant socio-political and economic order in line with those that hold power and sway within society (see Khanna & Irvine 2018, p.120).

9.2.2   *Contributions to the literature*

The research and findings have made some significant contributions to the literature.

First, depth was added: by contributing 'to extending an understanding of the reach of accounting in historical contexts into domains that have been subject to little investigation' the present study into Australian Red Cross's accountability regimes identified as an 'under-developed or even under-explored issue' (Carnegie 2014a, p.1245; also see Hyndman & McConville 2018, p.10-11).

Second, the contribution was distinctive not only for the context and extensive period covered, but also for the significant institutional setting of Australian Red Cross – encompassing deep social, political, economic and institutional changes. This added to extant literature and provided a more holistic lens in which to view the development of accounting practice throughout history (Carnegie & Napier 1996, 2002, 2012; West 1996). Previous studies applying the concept of PEA to the INGDHO sector appear to be absent from the accounting history literature and in particular over such an extended period of time as that encapsulated in this study.

Third, the study contributed to research that crosses interdisciplinary boundaries, as requested by Carnegie (2014a, p.1245), in this case because of the theoretical framework adopted (see section 9.3.3).

Fourth, additional insights and clarification were provided about the inadequacies and uncertainty of existing explanations that for the most part attribute changes in organisational reporting practices to demands for enhanced accountability (Hyndman & McConville 2018, also see Baker 2014; Everett & Friesen 2010; Martinez & Cooper 2017).

Finally, more diverse insights and alternative platforms on which to analyse INGDHO accountability and annual reporting practices were provided as specifically requested by Gray, Bebbington and Collison (2006, p.337-38); (also see Everett & Friesen 2010, Martinez & Cooper 2017).

9.2.3 *Contributions to theory*

The research presented in this study also contributed to theory in several ways.

First, the application of PEA (Tinker 1980) adds to the depth of theoretical platforms that have been used to inform accounting history research, as requested by Carnegie (2014a). The concept of PEA appears not to have been previously applied to the broader area of accounting history within the third sector, nor to the more specific area of INGDHO annual reporting in Australia (with the exception of Langton and West 2016), nor over such an extended period.

Consequently, the application of a PEA provided a number of important insights. These include establishing doubt over any claims to objectivity on organisational management's annual reporting disclosures, including assertions regarding *unadulterated* adherence to the International Movement's Fundamental Principles; reporting practices influenced by *external* sources of environmental pressure as organisational management attempted to secure its *internal* strategic priorities, casting doubt on assertions that the Red Cross is able to refrain from political activity; adopting the use of emotive and mission preservation disclosures to support internal strategic priorities; and accountability regimes designed to preserve the extant socio-political and economic order amidst increasingly complex INGDHO strategic priorities.

The findings provide corroborating evidence for the application of a PEA in elucidating organisational management's control over accounting practices as an instrument of both stability and change. Annual reports seen as a mechanism to maintain, influence and legitimise the extant social, political, economic and institutional arrangements in line with those who hold sway and power in society (Tinker 1980).

Second, the application of PEA in accounting history to the annual reporting practices of Australian Red Cross, an INGDHO that resides within the third sector, paves the way for future studies that could apply this framework in a variety of environments that have been impacted by significant changes and reforms.

The final contribution relates to the distinctive context of this study. The application of a PEA over such an extended period, encompassing deep social, political, economic and institutional changes is particularly rare – Australian Red Cross being one of the oldest and most important humanitarian organisations within the Australian context. This enabled a significant temporal extension to the application of this theoretical framework.

9.2.4   *Policy implications*

Humanitarian organisations offer insights into what some see as the moral (Baker 2014; McKernan 2012; Roberts 1991; Shearer 2002); socialising (Gray, Bebbington & Collison 2006; O'Dwyer & Unerman 2007); personal (Sinclair 1995) and possibly emotive side of accountability. That is a poignant and at times controversial form of accountability that is built upon notions of trust, responsibility, truth and justice in times of war, disasters, suffering and loss of life (Everett & Friesen 2010). It is within this context that this study not only extended our understanding of the annual reporting practices of humanitarian organisations – but shed light on the underlying motives behind their disclosures.

However, an intriguing dilemma remains. Everett and Friesen (2010) amongst others (see, for example, Gray, Bebbington & Collison 2006) inquire why these organisations ostensibly refuse to engage in the wider political and economic framework within which they function. Everett and Friesen (2010, p.482) responded to this anomaly suggesting there is something fundamentally absurd about 'donors and other institutional actors requesting that NGOs become more accountable when the humanitarian system is in large part a response to the inadequacies, failures, and endemic cynicism of the rich, Western world'. To further support their claims, they enlist Foucault (1975), Musgrave (2004) and Thomson (1972) lamenting the lack of resources spent on peace, development and humanitarian assistance in proportion to that spent on war, the accumulation of wealth and power.

Jacques Moreillon, Director of Department of Principles and Law, International Committee of Red Cross (ICRC), has stated that:

> The Statutes of the International Red Cross go farther than the principle of neutrality, since they
> state that the International Red Cross Conference may not deal with political matters (not merely
> controversies) nor serve as a forum for political debate. (ARC AR 1984, p.21)

However, emotive and mission preservation disclosures have been a key theme in winning public trust and approbation for Australian Red Cross, challenging the belief that the organisation can completely remove itself from political activity.

Despite the fact the International Movement prides itself on seven Fundamental Principles that have enabled this entity to operate in contexts like few others throughout history, to a large extent due to their politically neutral stance, the reports revealed the organisation is clearly influenced by the wider socio-political context. For the Red Cross, this has serious ramifications

on the entity's ability to function across geo-political platforms in line with its founding missions and mandate.

To some extent this countervails the organisation's almost *religious* adherence to its Fundamental Principles and calls into question observations by previous commentators, such as Everett and Friesen (2010, p.482) amongst others (also see Gray, Bebbington & Collison 2006) that the Red Cross does not engage in the wider *political economy* framework, as has been suggested.

Throughout history, these principles have enabled the Red Cross to ratify things like the Geneva Conventions, receive unanimous endorsement from the United Nations (UN) regarding their existence, mandate and stated purpose, attain multiple Nobel Peace Prizes and assist in peace negotiations, as was the recent case in the Syrian conflict, in which the UN was eschewed in favour of delegates from the International Federation of Red Cross Red Crescent Societies (IFRC) (Mardasov 2018; Rozen 2014). Could these strategic developments into the Red Cross's institutional functioning accelerate under alternate contexts, in which conflict and war once again dominate the world polity landscape? These are of essence interesting questions, and areas worthy of further study and consideration. Djatej and Saritas (2009) contend that extreme political conditions in times of war can force change regardless of the technical veracity of the outcome (also see Cobbin & Burrows 2018).

That notwithstanding, what is clear is that Australian Red Cross, as an integral component of the International Movement that in 2018 operates in 191[3] of the world's 206 nation states, is poised like few other institutions to operate in these environmental contexts.
Furthermore, the implications of conflict and war on the International Movement's institutional functioning were placed in clear perspective, the ICRC reporting that:

> The enjoyment of all human rights postulates a sine qua non condition, namely, peace; it is generally to attain or retain such rights, that internal or international war is waged; the Red Cross is better equipped - especially judicially - to promote respect of humanitarian law in *time of war* than to safeguard human rights in *time of peace*. This shows how important it is to distinguish institutions created by the international community for the maintenance and safeguard of peace and human rights from other organisations with a specific object, such as our own. (ARC AR 1984, p.25, emphasis added)

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[3] There are another four National Societies that are not members of the IFRC that either hold observer status, or have admission and recognition pending (IFRC 2018, Wikipedia 2018).

The impact of conflict and war was evident throughout the various environmental contexts and phases of Australian Red Cross's institutional life – its alleviation the *sine qua non* as the International Movement pursued its mandate under the Geneva Conventions and UN – the pursuit of peace in times of war.

These insights provide some context to the findings observed in this study – that the political neutrality of the Red Cross and reluctance to engage in the wider political economy framework, for the most part, remained intact when operating in conditions of war.

Now although the Red Cross still sees itself as tasked 'to create a more civilised order' (ARC AR 1998, p.4) it is clear from the observations and findings of this study and those of the Director of Department of Principles and Law, ICRC, Geneva that the Red Cross's future rests in conflict and war (1984, p.25). Within this framework, the UN, nation states and other specialized INGDHOs are tasked in 'time of peace', while the Red Cross is tasked 'in time of war'.

Interestingly, President Hoover referred to the Red Cross as not only 'being the greatest institution for the alleviation of human suffering and ... of belonging to the people' but controversially 'declared that it would remain as it has been and is – the chief glory and the pride of the American *democracy'* (ARC 1931, p.12, emphasis added). These comments, in a similar manner to those by former Australian, Prime Minister, Sir Robert Menzies, further challenge the notion that the International Movement can completely remove itself from political activity in its quest to remain politically neutral, let alone 'not deal with political matters' (1984, p.21).

So as an organisation that owes its existence to bloodshed and loss of life, its true intended purpose may not be fully realised until global environmental conditions get decidedly worse. Under these contexts – conditions of irreconcilable political differences – it is envisioned the *neutrality* of the Red Cross will enable this formidable entity to reclaim its rightful place, where few other institutions throughout history have been able to effectively function (see Martinez & Cooper 2017, p.6, 16-17; also see Djatej & Saritas 2009; Gray, Bebbington & Collison 2006; Hall & O'Dwyer 2017; Henderson & Lambert 2018).

If the UN – like its predecessor the League of Nations – is unable to traverse the increasingly difficult geo-political landscape and fulfil its mandate as the world slowly *sleep walks* towards war, a new role might be emerging for the Red Cross, as has been suggested by some commentators (McGregor 2017).

9.3 LIMITATIONS OF THE STUDY

While this study has made some significant contributions, there are some limitations. The key limitations primarily relate to the explanatory power of the study and for the study's findings to be generalised and applied in other situations (Saunders, Lewis & Thornhill 2016; Yin 2013). Therefore, an undisputed perspective on accountability in the third sector and particularly in the case of INGDHOs, cannot be given. However, qualitative research is profoundly rich and can offer a major contribution to accounting at a 'highly contextualised and situational specific level' (Parker 2012, p.67). It therefore allows for deep insights into complex phenomena, allowing for alternative platforms, frameworks and insights to be considered and investigated.

Historical subjectivity was a second research limitation: whether philosophical or historical, observations are contingent on the perceptions held before entering the discourse (Fleishman, Mills & Tyson 1996; Hegel 1975). While this subjectivity cannot be avoided, it should be acknowledged when undertaking historical research. Consequently, this study recognises these inherent limitations and adopts a perspective that views the world as being socially constructed and subjective (Chua 1986).

Critical interpretive case study research also requires the researcher to consider a multiplicity of complex variables, some of which may not be readily discernible. In such instances, there will not be a single or universal cause for the subject under investigation, leading the researcher, instead, to seek an explanation based not only on possibility and probability, but also on adjudged plausibility. Thus, the possibility arises that research conducted on the same case entities may result in alternative or even conflicting realties (Carnegie & Napier 1996; Parker 1999; Previts, Parker & Cofman 1990). As Berry and Otley (2004) note, all these criteria are potentially problematic in case research. Even so, Stoner and Holland (2004) contend that in the pursuit of rich insights into new fields, we have traded off potential research reliability and validity on the grounds of practicality, in order to obtain access to rich data sources and highly valuable findings (Scapens 1990).

The above limitations notwithstanding, the adopted methodology incorporated an in-depth qualitative content analysis and critical interpretive and historical case study which added depth and richness to the findings, providing significant insights into the developing literature on INGDHO accountability. Australian Red Cross published comprehensive annual reports throughout the entirety of its significant history, which according to Wettenhall (1999) is almost unheard of. This provided an extensive data set, amplifying the importance of the contribution of this unique case study.

9.4 IMPLICATIONS FOR FUTURE RESEARCH

Given the calls for greater theoretical plurality in accounting history (Walker 2008; also see Carnegie 2014a), further research could adopt alternative theoretical frameworks to be applied to the annual reports of Australian Red Cross. Potential frameworks that could offer alternative insights, could be for example, *Stakeholder Theory*, *Institutional Theory* and *World Polity Theory*. *World Polity Theory* (Meyer 1980) may, in particular, provide foundational conditions on which to extend this study across geo-political platforms, to ascertain whether 'definitions, principles, purposes and modes of action that constitute and motivate actors have come to comprise a global level of social reality' (Boli & Thomas 1999, p.4).

Future studies could also be replicated in alternative geo-political locations, with National Societies of the IFRC operating in 191 nation sates. As the findings and interpretations derived using a PEA related to a wide array of variables, this would ascertain whether the change to annual reporting practices at Australian Red Cross were isolated or part of a broader set of practices that apply across National Societies. This would travel some distance to minimising the impact of issues associated with validity and reliability, as discussed in section 9.4, in the process extending the domain in which findings could be generalised (Yin 2009).

Further studies could also examine the annual reporting practices of other organisations within the INGDHO sector both within and outside of the Australian context.

As discussed in section 9.3.3, the implications of this study are far reaching and of significant import, potentially implicating the Australian Red Cross and its many National Society counterparts into a sphere of operations that reside outside of the International Movement's mandate and Fundamental Principles. Future studies could investigate whether these insights into the International Movement's institutional functioning could accelerate under alternative environmental conditions in which conflict and war once again dominate the world polity landscape, as has been suggested. These are important areas worthy of further consideration, particularly given the unstable geo-political conditions that are being experienced across the globe early in the twenty-first century.

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APPENDICES

APPENDIX 1 MAJOR EVENTS IN THE HISTORY OF AUSTRALIAN RED CROSS

Year	Details
1914	Australia Branch of the British Red Cross Society is founded on 13 August 1914, nine days after the outbreak of WWI.
1917	ICRC awarded the Nobel Peace Prize.
1918	WWI ends 11 November 1918.
1919	Representatives from the National Red Cross Societies of Britain, France, Italy, Japan and the USA came together to found the League of Red Cross Societies (later known as the IFRC).
1920	Foundation president Lady Helen Munro Ferguson is appointed Australia's representative on the board of governors of the League of Red Cross Societies.
1927	Australia recognised as a national society in its own right by the ICRC.
1929	Beginning of the blood transfusion service in Victoria
1939	Outbreak of WWII, 1 September 1939.
1939	Australian government formally recognises the Australian Red Cross as a national organisation on 5 May 1939.
1941	Australian Red Cross is incorporated by Royal Charter.
1942	POWs become Australian Red Cross' number one priority after Singapore falls on 15 February 1942.
1944	Australian Red Cross membership reaches 450,000.
1944	ICRC awarded the Nobel Peace Prize for a second time.
1945	WWII ends, 15 August 1945.
1949	Australian Red Cross participates in formulating and signing the four Geneva Conventions.
1950	Australian Red Cross field force serves with British Commonwealth occupying force in Japan and Korea.
1955	Worst flood on record devastate NSW.
1958	Australian government ratifies the four Geneva Conventions.
1961	Supplementary Royal Charter is granted.
1963	ICRC and the League of Red Cross Societies jointly awarded the Nobel Peace Prize (third award for ICRC).

Year	Details
1965	Red Cross's seven fundamental principles are finalised at the XXth International Conference, Vienna – humanity, impartiality, neutrality, independence, voluntary service, unity and universality.
1966	Australian Red Cross field force is deployed to Vietnam.
1974	Cyclone Tracy devastates Darwin, Northern Territory.
1977	Additional protocols to the Geneva Convention are enacted to protect victims of armed conflict.
1983	Ash Wednesday bushfires.
1983	The League of Red Cross Societies renamed to the League of Red Cross and Red Crescent Societies to reflect the growing number of National Societies operating under the Red Crescent symbol. [1]
1987	Australian Red Cross presented with the UN Peace Messenger Award.
1996	The Australian Red Cross Blood Service is formed when the eight divisional blood services are consolidated.
1991	The League of Red Cross and Red Crescent Societies changes its official designation to the International Federation of Red Cross and Red Crescent Societies.
1991	Appointment of International Humanitarian Law divisional officers.
1997	The IFRC and ICRC sign the Seville agreement which further defines the responsibilities of both organisations within the Movement and for the most part brings to an end organisational discord.
2002	Bali bombing appeal raises $15 million.
2004	Asian earthquake and tsunami devastate Indonesia, Thailand, Sri Lanka and the Maldives. Disaster Relief Appeal raises $108.5 million.
2009	Black Saturday bushfires, Victoria.
2010	The Australian Red Cross is granted a Revised Royal Charter and Rules approved by the Governor General after significant amendments to its constitution following the Change Growth and Renewal strategy implemented throughout 2005-2010.
2011	Queensland floods.
2013	Australian Red Cross hosts the XIXth General Assembly of the International Red Cross Red Crescent Movement in Sydney.

Source: Australian Red Cross annual reports (1915-2014)

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[1] The origins of the Red Cross emblem are unclear. Article 38 of the First Geneva Convention of 1949 states that the heraldic red cross was formed by reversing the colours of the Swiss flag, but there is little evidence to support this oft-cited theory, which originates from a decision to promote the idea in 1906 to put to an end arguments from Turkey that the flag took its roots from Christianity. Likewise, there is also no evidence to suggest the flag was linked to the crusades, or that it was a specific Christian emblem, although the Red Crescent was adopted by some Muslim societies as early as the 1870s and has since been institutionalised as an emblem representing Muslim nation states in 1983 in response to the perception that the heraldic red cross was linked to Christianity. The Red Crystal was adopted in 2005 as the Third Protocol emblem, as a solution to Israel's Magen David Adom national emergency services' refusal to use an emblem other than their unrecognised and as such unprotected Red Shield of David (IFRC 2018; also see Boli & Thomas 1999, p.228).

APPENDIX 2 INTERNATIONAL MOVEMENT'S FUNDAMENTAL PRINCIPLES

Humanity - The IRCRC, born of a desire to bring assistance without discrimination to the wounded on the battlefield, endeavours, in its international and national capacity, to prevent and alleviate human suffering wherever it may be found. Its purpose is to protect life and health and ensure respect for the human being. It promotes mutual understanding, friendship, co-operation and lasting peace amongst all people.

Impartiality - It makes no discrimination as to nationality, race, religious beliefs, class or political opinions. It endeavours to relieve the suffering of individuals, being guided solely by their needs, and to give priority to the most urgent cases of distress.

Neutrality - In order to continue to enjoy the confidence of all, the Movement may not take sides in hostilities or engage at any time in controversies of a political, racial, religious or ideological nature.

Independence - The Movement is independent. The National Societies, while auxiliaries in the humanitarian services of their governments and subject to the laws of their respective countries, must always maintain their autonomy so that they may be able at all times to act in accordance with the principles of the Movement.

Voluntary service - It is a voluntary relief movement not prompted in any manner by desire for gain.

Unity - There can be only one Red Cross or Red Crescent Society in any one country. It must be open to all. It must carry on its humanitarian work throughout its territory.

Universality - The IRCRC, in which all Societies have equal status and share equal responsibilities and duties in helping each other, is worldwide.

(ARC AR 1965, inside back cover page; IFRC 2013)