A Shared Approach to Third Sector Reporting

Abstract

The relationship between third sector organisations (TSOs) and their funders has long been the subject of academic interest. In particular, the challenges and potential dysfunctional consequences of TSOs reporting upwards to funders have been noted. This paper investigates an alternative approach to traditional TSO- funder reporting by considering a shared learning initiative initiated by an intermediary body within the Scottish Third Sector. This approach removes the requirement of TSOs to produce a final written report to their funder, instead TSOs and their funders are brought together within a series of face-to-face events, facilitated by the intermediary body. This study draws on the work of Fry (1995) and considers these events as 'conversations for accountability' within which learning plays a central role. The findings provide evidence of how reporting can be co-constructed between TSOs and their funders.

Key words: Third sector organisations; funders; accountability; learning; co-construction

Introduction

Third Sector Organisations (TSOs) can include entities that take a range of different forms such as charities, non-governmental organisations (NGOs), social enterprises, voluntary organisations and membership organisations (Cordery & Sinclair, 2013). Key features of these organisations include that they are independent from government, do not distribute profit and are self-governing (Salamon, 2010). TSOs also possess a range of unique qualities, such as being driven by mission and values, and typically require the support of a large numberf volunteers (Corry, 2010). Within the UK, TSOs make a significant social and economic impact, with over 165,000 organisations contributing approximately £20bn to the UK's economy and receiving volunteering support from 16.3 million people (NCVO, 2022).

TSOs obtain funding from a range of different sources, including government contracts, individual donations, earned income and grants. The relationship between third sector organisations (TSOs) and their funders/donors has long been the subject of academic interest, with issues of upward accountability to funders dominating the debates (O'Dwyer & Unerman, 2008). This relationship has been conceptualised as problematic, with such hierarchical accountability being viewed as a barrier to learning in TSOs (Ebrahim, 2005; O'Dwyer & Unerman, 2008). The requirement of TSOs to provide written reports to a range of individual funders on the outcomes of specific projects is deemed to be burdensome (Thomson & Williams, 2014), and there is also evidence of a mismatch between TSO and funder goals, which can result in issues such as mission drift (Ebrahim, 2003b). Despite a wealth of research in this area, TSO accountability still has lots of unanswered questions and calls for research into this complex area continue (Agyemang et al, 2019).

This paper explores an initiative within the Scottish Third Sector which introduces an alternative approach to traditional TSO-funder reporting. This alternative accountability mechanism – in place of individual TSO written reports - emphasises shared learning between funded organisations as a form of reporting. Within this process, a number of face-to-face events are attended by both the funder, the funded TSOs, and facilitated by an intermediary body. Individual written reports are replaced by shared learning which emanates from conversations between funded TSOs and their funder. Reports are developed by the intermediary body who facilitate this process, capturing emergent themes and wider learning. This results in shared accountablity between TSOs for similar projects. This alternative form of funder reporting attempts to overcome the challenges and negative consequences of the production of written reports and traditional reporting, resulting in the co-construction of reporting to funders. This study draws on the work of Fry (1995), which views these events as 'conversations for accountability' and considers the extent to which such conversations for accountability within the TSO-funder relationship support shared learning. The paper considers a series of events that take place between a TSO funder and a number of funded organisations tackling homelessness and analyses the complete set of documentation from this series of events – 11 reports in total.

The paper is structured as follows: firstly, the literature on TSO reporting to funders will be considered, before setting out the framework for this study which draws on partnerships and co-creations. This is followed by the research methodology, presentation of the findings, then discussion and analysis, before the conclusion.

Theoretical Framework: Accountability & Learning

Accountability can be defined as "being answerable to stakeholders for the actions of the organization, whether by internal or external initiation" (Christensen & Ebrahim, 2006, p. 196). Three broad stakeholder groups have been identified in the TSO literature, with accountability discharged upwards to funders and regulators, downwards to beneficiaries, and laterally to staff and volunteers (Bryan, 2021). The interest and acknowledged complexity of TSO accountability is not new (Boomsma, 2021; Kearns, 1996; Unerman and O'Dwyer, 2006), with a plethora of research undertaken which seeks to explore accountability relationships between TSOs and their stakeholders. Although TSOs must demonstrate accountability across these stakeholder groups, there is clear evidence of the prioritisation of funder accountability, at the expense of other key stakeholders (O'Dwyer & Unerman, 2008).

Different Forms of Accountability

Accountability has been further conceptualised as taking many different forms, Roberts (1991) makes the distinction between hierarchical and socialised forms of accountability, with O'Dwyer and Boomsma (2015) identifying what they deem to be three 'ideal-types' of accountability regimes, namely, imposed, felt, and adaptive accountability.

Hierarchical accountability can be defined as follows:

> *"Hierarchical accountability is narrowly functional, short-term in orientation and favours accountability to those stakeholders who control access to key resources for both resource use and immediate (campaign) impacts (Ebrahim, 2003a, b; Edwards & Hulme, 2002a, b). Sometimes referred to in the NGO accountability literature as 'functional accountability' (because of its focus on accountability for selected narrowly defined functions of NGOs), it conceives of accountability as a form of external oversight and control" (O'Dwyer & Unerman, 2008, p.803).*

Requirements placed on TSOs to report to funders has resulted in the dominance of upward, hierarchical accountability (Ebrahim, 2005; O'Dwyer & Unerman, 2008; O'Dwyer & Boomsma, 2015). There have been longstanding concerns around the impact of hierarchical accountability to funders. Accountability mechanisms imposed on TSOs by funders, such as written reports and outcome measurement, have been viewed as burdensome and potentially counterproductive, leading to the possibility of mission drift (Dixon et al, 2006; Goddard and Assad, 2006). Further studies have also exposed tensions between hierarchical accountability requirements and social mission (Duval et al, 2015; Martinez & Cooper, 2017, Rahaman et al, 2010). Additionally, a mismatch has been reported between the evaluation required to inform TSO s decision making, and that required for funder compliance (Bryan, 2021). Much of this focus on the discharge of accountability upwards to funders centres around the reporting of outcomes, which are widely deemed to be prioritised towards funders (Benjamin, 2012).

Despite the many negative consequences associated with TSO requirements to report to funders, there is also evidence that TSOs are able to cope with, and even control, the impact of such hierarchical accountability (Agyemang et al., 2019). A range of strategies are found to be implemented by mid-size Scottish charities in order to protect organisational mission, while demonstrating the achievement of agreed outcomes (Henderson & Lambert, 2018). Coping mechanisms have been identified by Agyemang et al (2017) whereby hierarchical processes were found to have been adapted to suit the local context. Evidence of NGOs influencing and shaping accountability requirements has also been evidenced (Boomsma & O'Dwyer, 2019; Cordery & Sim, 2018). Following on from this work, Cazenave & Morales (2021) considerhow a large NGO responds to evaluation and show how they can use such mechanisms to their own advantage. Ebrahim (2009) and Boomsma & O'Dwyer (2015) propose the idea of adaptive accountability. This is viewed as a hybrid regime which allows for both felt and imposed accountability to exist at the same time. In their study, they identify a situation whereby an NGO constructed their own accountability, while also influencing the requirements their funder placed upon them.

Notwithstanding the evidence of mitigations mentioned above, it is clear that the emphasis on hierarchical accountability towards funders is inherently problematic and has resulted in calls to focus on other forms of accountability, prioritising wider stakeholder groups (Cazenave & Morales, 2021). For example, a holistic approach to accountability, is seen as prioritising mission attainment (O'Dwyer & Unerman, 2008). Holistic accountability is deemed to be a broader form of accountability and acknowledges the impacts that TSOs actions can have on a wide range of stakeholders beyond funders (Edwards & Hulme, 2002a). This relates to social accountability as defined by Roberts (1991), and advocated by O'Dwyer & Unerman (2007), which emphasises informal mechanisms, and provides the potential to 'humanise' hierarchical spaces. Evidence of socialised funder accountability is set out by Coyte *et al*., (2013) where relationships between non- government funders and NGOs are based on personal interaction rather than on hierarchical accountability. Similarly, Yates et al (2019) uncover the rejection of hierarchical forms of accountability within service clubs, instead informal, localised mechanisms prevail.

Following on from this idea, Fry (1995) places emphasis on increasing alignment between felt responsibility – which focuses on values-based concerns of those within the TSOs in response to other stakeholders - and accountability, and puts forward the notion of 'conversations for accountability', this is explained as follows:

> *"The idea of embedding accountability in conversation comes from the belief that we can be most accountable to that which we truly want to do, and therefore promise to do in an open, nonthreatening, supportive forum with others who will not only hold us to our promises but will be there to help when progress slows or problems arise" (Fry, 1995, p.193).*

In developing this idea, Fry (1995) draws on the work of Keene (1991), and Winograd and Flores (1986). Fry, identifies the key stages of conversations for accountability as: (1) the proposal stage where a request or offer is made, (2) the commitment stage, where expectations about the work are set, (3) interactions must then take place in order to complete the work that was agreed, (4) the final stage is acceptance, to consider whether the agreed requirements have been met. Importance is placed on regular conversations throughout the relationship between both recipients (funders) and performers (TSOs).

This approach signals a change in the relationship between recipients (funders) and performers (TSOs) from what are described as 'propose-and-dispose relationships' (Fry, 1995, p.193) towards a more partnership-based approach to exploring and monitoring expectations and promises. Emphasis is placed on shared responsibility between recipients and performers which is supported by continuous conversations throughout the partnership. The 'conversations for accountability' approach 'calls for an alliance around accountability, not a separation of actor and evaluator' (Fry, 1995, p.193).

The potential of 'conversations for accountability' has previously been utilised within the TSO literature. Agyemang *et al.*, (2017) draw on this framework to identify that such conversations took place between NGO fieldworkers and funders which allowed for both compliance with funder requirements, and flexibility to adapt mechanisms to fit local contexts. Cavacci & Vagoni (2022), demonstrate how such conversations can shape accountability between an NGO and its funders, with digital information found to be central to the process. However, neither of these studies consider an approach that has been set up around conversations between recipients and performers. In a similar vein, Yang and Northcott (2018) also highlight the potential of 'conversations for accountability', in enabling the co-construction of accountability relationships between TSOs and funders with a focus on outcome measurement.

Building on the notion of accountability as a 'conversation' that emphasises partnership working and shared responsibility, we also seek to draw on insights that propose a dialogic approach towards accountability relationships between TSOs and their stakeholders (Bebbington et al, 2007). Bebbington et al (2007) note that such a dialogic approach goes beyond mere communication, instead moving towards shared learning processes which have transformative potential. Key aspects of dialogic accountability are deemed to result in a shift in accountability relationships, where there is enhanced fluidity between principals and agents, or in the case of this research, TSOs and funders. There is also the potential for organisations to play an enhanced role in constructing accountability relationships, resulting in a two-way dialogue and mutual learning. Other constituents, such as beneficiaries, could also influence the definition of accountability within these relationships. Key aspects of dialogic engagement are set out by Thomson & Bebbington (2004, 2005), the first is the identification of a limit situation, the second entails dialogue, enabling the development of a framework allowing praxis to take place. This can lead to a potential solution to the problem, for example the restructuring of traditional funder reporting systems.

This paper seeks to build on existing work which explores the notion of 'conversations for accountability' through considering how formal structures emphasising conversation have the potential to enable learning within the TSO-funder relationship.

The Relationship Between Accountability and Learning

The role of learning within the TSO-funder relationship has been characterised as important, with Huang and Hopper (2011) highlighting the importance of demonstrating learning to funders and both Anheier & Leat (2006) and Huang & Hopper (2011) advocating the importance of viewing evaluation as a learning process rather than a way to measure success or failure in TSOs. However, tensions have been highlighted between accountability and learning, leading to the characterisation of this relationship as an 'unhappy couple' (Schillemans et al, 2013, p. 409). It has been stated that hierarchical accountability does not allow for learning and sharing (O'Dwyer & Unerman, 2008) with evidence that too much accountability can hinder TSOs from achieving their missions and as a result inhibit learning (Ebrahim, 2005).

Greiling & Halachmi (2013) highlight the importance of accountability arrangements that promote organisational learning, in particular, learning that is focused on the future is more likely to result in longer-term accountability. They posit that the learning aspect of the process of accountability is of greater importance than the sheer volume of accountability mechanisms that continually produce the same information and are set up to establish blame. Greiling & Halachmi (2013), note that the promotion of organisational learning requires an open, reflective, and continuous dialogue. Importance is also placed on sharing knowledge which can promote openness and reduce the desire to hide mistakes.

A key condition of learning, through accountability, is the existence of effective exchanges (Fahey & Koster, 2019). For actors (TSOs) such exchanges are deemed to be successful if the accounts are informative and consider what is required to meet expectations (Frink & Ferris, 1999). For forums (funders) successful exchanges build on an assessment that is accurate and unbiased which results in an appropriate judgement being made (Levy & Williams, 2004). Schillemans *et al*., (2013) highlight two factors that are instrumental in linking accountability mechanisms and learning, firstly, the provision of feedback that would have been closed off, and secondly, an environment that does not result in responses that are counterproductive.

While these studies provide some useful insights into funder reporting, they focus on traditional reporting mechanisms such as written reports, and do not consider the potential of alternative mechanisms which emphasise conversations and learning as part of the discharge of accountability.

This paper contributes to this existing work on the accountability relationship between TSOs and their funders by extending the notion of conversations of accountability, with a specific emphasis on the role of learning within these accountability relationships.

Research Method

This paper assesses an initiative within the Scottish third sector, initiated by an intermediary body which emphasises a partnership approach to reporting in the form of shared learning that focuses on building relationships between TSOs and their funders. The paper analyses the complete set of documentation from a series of events involving a set of homelessness projects funded by one organisation.

In reviewing the documentation, a qualitative content analysis approach was adopted. Qualitative content analysis is a well-recognised and utilised research technique within the social sciences due to its ability of facilitating replicability and valid inferences from texts (or other meaning matter) according to their context (Krippendorff, 2004, p8.) It is a research method that is increasingly used to evaluate existing knowledge and to unravel written information in a systematic manner (Gaur & Kumar, 2018).

The content analysis approach was adopted as it provides a mechanism for codifying written texts and narratives centred on designated criteria to identify patterns of information released within the documents (Guthrie et al., 2004). It further provides a mechanism to evaluate themes, the extent to which organisations disclose information and the effectiveness of communications of project outcomes (Qian, 2020).

The shared learning initiative focuses on building relationships between TSOs and their funders by bringing them together in a series of learning events instead of funded organisations submitting written reports. Following this, reports are written by the intermediary body who facilitate this process, capturing emergent themes and wider learning.

We identified two broad categories within the documentation, shared learning, and thematic reports. The themes identified for analysis are laid out in table 1.

Shared Learning Documentation:
Kick-off Report
The Difference the Projects Made
Running a Learning Programme
Learning Report
Thematic Reports:
Access Routes to Services
Collaboration
Maximising Service Capacity
New Ways of Working
Preventing Homelessness
Working in a People-Led Way
Working in s Strengths-Based Way

Within the shared learning documentation, we analysed the process of setting up the shared learning initiative and the specific objectives of the initiative. This was followed by an analysis of running of a learning project and its outcome. Analysis of the thematic reports centred on 7 core areas as listed in table 1. The analysis of these 7 themes sought to understand more deeply the effectiveness of partnership working, exploring what the funders and the funded organisations and partners learn, how they can learn together and the types of information that they find most useful within the reports.

Following the analysis of the documentation a set of semi-structured interview questions based on the themes drawn from documentary findings was constructed. Interviews are currently being undertaken with key informants from the intermediary body, the funders, and the funded TSOs.

Research Context: Shared Learning in Homelessness Projects

The shared learning initiative was developed by an intermediary body, Mediate. This organisation is a registered charity and works to provide evaluation support to both funders and funded organisations. Mediate help funded TSOs measure outcomes and support them to use the evidence and learning that is generated through outcome reporting. The shared learning programme is deemed to be an alternative way of reporting, where Mediate facilitate a number of events for the funded organisations and then write a number of thematic reports. Although funded TSOs must still submit data regarding activities and financial monitoring, the requirement of individual charities to submit full written reports is removed, as is the need for the funders to bring together the learning of the individual projects. Emphasis is placed on communication and learning, with funded TSOs and funders being brought together to identify, discuss and capture shared learning.

In 2018, the Scottish Government announced additional funding to tackle homelessness, seeking recommendations on rough sleeping and temporary accommodation from an expert group. By 30 September 2018, there were 18,486 applications for homelessness assistance. Of the assessments made, 15,247 were assessed homeless or threatened with homelessness. 10,955 households and 6,826 children were in temporary accommodation (Scottish Government, 2019). FunderX, which funded 8 partnership projects to address homelessness prevention in Edinburgh and Glasgow, decided to review its approach to funding projects. Thus, it engaged in a learning process with the organisations and partners (11 in total) that deliver the projects. The objectives of the learning process were twofold: firstly, it aimed to better understand gaps, priorities, and what does and does not work in preventing homelessness, to allocate funds more effectively and to understand how partnership working can improve the impact of the projects. Secondly, it sought to understand more deeply partnership working, exploring what the funders and the funded organisations and

partners learn and how they can learn together. FunderX engaged a third-party organisation to facilitate a learning programme whereby rather than submitting full written funding reports, the organisations and partners delivering the projects met regularly to share their experiences, generate shared learning, and reflect on the impact of working in partnership, writing up and sharing the emerging learning in a series of reports.

Findings

The findings are structured as follows: firstly, an overview of the shared learning initiative is set out, the specific homelessness initiative is considered, before considering the shared learning process, and the outcomes of the initiative.

Shared Learning Through Conversations for Accountability

Over 18 months, the third-party facilitator (Mediate) organised regular sessions in which the organisations and partners delivering the funded projects shared their experiences and documented their learning and, subsequently, analysed and wrote their evidence. The process started with an initial event, followed by 3 online video sessions which lasted 2 hours and focused on 8 thematic learning sessions, a training session on partnership evaluation, 5 optional tailored support sessions (project level support), and a session on how to use and share learning. Participants were expected to complete a short online questionnaire before each session and attend all the learning sessions. Online questionnaires were sent to the participants before each session. The responses to the questionnaires helped in planning the sessions, identifying themes for discussion during the sessions, and informed the content of the reports created by Mediate. The first round of questionnaire (after the initial event) focused on the learning themes around working (working in a strength- based way, in a people-led way, and in new ways). The second round of questionnaires focused on the learning themes of preventing homelessness and access routes to services. The third round of questionnaires focused on the learning themes of maximising service capacity and collaboration(Mediate, 2020). At the end of each of the first three meetings, participants filled a questionnaire providing feedback on the sessions.

The process was designed to foster a relationship between the funder and the funded organisations through continuity of interactions between them. It aimed to set clear expectations, build shared vision and identify outcomes through discussions and dialogues set in a nurturing and collaborative process, the scaffolding of 'conversations for accountability' (Fry, 1995). Within this process, there are three key factors that contribute to a shared -learning approach to accountability and reporting: having a voice, congruence of intent and history of the exchange (Fry, 1995, p. 187). The shared-learning process offers the opportunity to the funded organisations to input directly into the identification of the outcomes they wish to reach. The collaborative and interactive nature of the overall process and of the sessions is designed to foster congruence of intent between FunderX and the funded projects. The structured, interactive approach of feeding back to both FunderX and the funded projects, through innovative reporting, provides transparency, and builds and cements trust between funder and recipients.

Furthermore, within the sessions and throughout the duration of the project, a process of "dialogic education" (Bebbington et al. 2007) takes place which engenders a dialogic engagement between funders and recipients. Bebbington et al. (2007, p. 365) identify several attributes of dialogic engagement:

- Inclusiveness in design
- Active listening
- Encourage systematic & transdisciplinary enquiry
- Respect for peers
- Identify & discuss
- Action element
- Reflective opportunity
- Seek out & problematise
- Interactive & co-evolving
- Explain & justify process
- Mutual trust & understanding
- Multi-media, multidimensional representations
- Aware of participants' life experience

In the next sections, we discuss the process of co-creation of project level outcomes, to demonstrate how shared-learning and dialogic engagement evolved.

Initial Event: Co-construction Project Level Outcomes

An initial event was held to: ensure that all projects were happy to participate; obtain agreement of the format; identify significant learning themes; agree on a set of programme-level outcomes; and identify potential audiences for the learning. In total, 18 participants attended the initial event: 12 representing the funded projects and 6 staff of FunderX (Mediate, 2019). Before attending the event, participants completed a short online questionnaire in which they were asked to describe what difference they would hope to make. They were also asked to provide an image that would represent an aspect of the project, to think about who might be interested in the emergent learnings, and to identify one thing they would like FunderX to know and why (Mediate, 2019, p. 4). During the event, participants were guided through a learning process that encompassed the following activities: reflect, share, listen, debate, comment and learn. Based on the answers provided in the pre-event questionnaire, participants were asked to identify and discuss outcome themes of their funded project. Six desired outcome themes emerged (Mediate, 2019, p. 6):

People who are homeless (or are at risk of homelessness) should be able to:

- Access services better suited to their needs.
- Connect better with community life.
- Make better informed decisions.
- Have more access to suitable accommodation.
- Be less at risk of becoming homeless again.
- Have more influence on the systems they are affected by.

Participants then discussed the meaning of evaluation and learning and explored what reflective practice is, how and when to engage in reflective practice, and with whom (Mediate, 2019, p. 7). This process aimed to identify what helps and hinders organisations to learn, and to use their learning in the context of their relationship with the funders.

The participants agreed that the following factors help organisations both to learn and to use that learning (Mediate, 2019, p. 7):

- Funders
- A no blame culture
- Having an organisational culture for learning
- Gathering information
- Having opportunities to reflect

They identified the following factors as being "in the way" of organisations learning and using their learning:

- (Perceptions of) funders
- Feeling bad about mistakes
- Language used
- The burden of Paperwork (especially when its purpose is not clear)
- Capacity

During the session, the participants from the TSOs delivering the funded projects were asked to identify what they would like FunderX to use the learning for. Three themes emerged (Mediate, 2019, p.13). Firstly, they hoped the learning would increase FunderX's understanding of the impact of homelessness and what can help. Participants from the funded projects commented that they would like FunderX to "better understand the thoughts and challenges of the projects funded" and to "understand more about the life issues that people affected by homelessness are experiencing". Secondly it was hoped that the learning would influence future funding decisions. Participants commented that they would like FunderX to use the learning to "inform future funding decisions on homelessness prevention", "understand what work should/can be funded … to eradicate homelessness", "learn from our experience and learning to shpe future funding and their objectives", and to "roll out what works in other locations". Finally, it was hoped that the learning would inform wider policy and practice. On this point participants hoped FunderX would be able to use the learning to "influence social change", "ensure the needs of young people are taken into account in relation to homelessness and to help change future practice" and "advocate/encourage the use of this model in other communities".

Conversely, the staff from FunderX were asked to identify what they were hoping to learn. Again, three clear themes emerged (Mediate, 2019, p. 14). Firstly, FunderX staff were optimistic about the process of evaluating through shared learning. Participants hoped they would "be able to replicate this approach with other grants and partnerships" and were interested in "how this [shared learning process] could improve how we support and learn from what we fund". They offered that "this is a new way of working for us". Secondly, the FunderX staff expressed their interest in how the projects felt about partnership and shared learning working. They expressed the desire to work together with the funded projects, but also that collaboration was essential for success: "this needs [to be] collaborative – if the projects aren't "in" then [it is] not worth doing". It was clear that they hoped that the process would work as even at this stage they suggested that they "may form similar learning groups in the future". Thirdly, the FunderX staff were hoping to identify specific learning themes. Participants commented that the knowledge gained through shared learning and partnership working "what has worked well and what has been challenging" could be used to inform future funding decisions. Others commented that "knowledge about how to do [co-production and bringing lived experience into decision making] well would be useful to share with other funded projects". Others wanted to know "how effective these projects will be in affecting policy and services".

The initial event started off the process of dialogic engagement. The staff from FunderX and from the organisations delivering the funded projects engaged in dialogue about their expectations, aspirations and outcomes of the shared-learning process and partnership working. The session fostered inclusiveness in the design of the learning themes and outcomes. It provided an opportunity for both parties to engage in active listening and develop mutual trust and understanding. The participants of the initial event commented that the session provided a highly valued opportunity to getting to know each other and to work together (Mediate, 2019, p. 19). Participants identified the following benefits of getting to know each other (Mediate, 2019, p. 19): "putting a friendly face to a name", "conversations with others about the different services – sharing ideas", "good to see we have similar views and values in working with people – good to learn from each other"; "sharing information about all the projects involved was really helpful (we know what others are doing)"; "bringing projects together – feels like we are part of something new and exciting". The process of identifying and discussing obstacles and opportunities, of seeking out and problematising actions and possible solutions and of working together as a group was highly appreciated. Participants commented that they valued working together because they (Mediate, 2019, p. 19) "come up with outcomes". They stated that identifying overarching themes "helps you focus" and "outcomes discussion focused people's minds" while there was held to be a "Good atmosphere, open conversations and willingness to engage". "I liked the shared outcomes" stated one participant, "it will feel more like we are all contributing to the same goal".

By the end of the initial event, the participants identified the following seven learning themes to answer the overarching question of what works in tackling homelessness:

- Access routes to services
- Collaboration
- How to maximise service capacity
- New ways of working
- Preventing homelessness
- Working in a people-led way
- Working in a strength-based way

The learning themes were subsequently explored in separate events (eight thematic learning sessions; one session was dedicated to how the participants will use and share the learning) each preceded by an online questionnaire, which would provide the basis for structuring and planning each session, with each one reported on separately. The participants were expected to complete the online questionnaires and were required to attend all the learning sessions wherever possible. Mediate facilitated the sessions and wrote six interim reports and nine final reports that summarised the emerging learning. These reports were shared with the TSOs delivering the funded projects as well as with FunderX. The participants were asked to give feedback on the drafts of the learning reports. This reporting process is also innovative. Individual partners from all projects no longer had to submit a full traditional written report to FunderX, although they still had to submit routine activity and financial reports. The next section explores the nature of the reports.

Co-constructing TSO-Funder Reporting

The reports were constructed through a number of meetings and each meeting explored a specific learning theme. For each learning theme session, Mediate collected data on activities performed by the organisations

providing the funded projects, documented the evidence shared by the participants in the meetings and summarised the shared-learning experienced by the participants. The thematic learning sessions were opportunities for the providers of the projects to speak and be heard (Bebbington et al. 2007), to become aware of the participants' life experiences, to identify opportunities, challenges and possible solutions – an empowering and agency affirming process (Bebbington et al. 2007). Whilst the content of each thematic learning report is cogent with the specific nature of the theme, all reports share common characteristics. The writing style is designed to identify clear options/problems. Written content is concise and clearly signposted, supported by engaging visual diagrams and graphs. Each report starts with identifying some key issues providing supporting data. Figure 1 provides an example of the clear and uncluttered narrative:

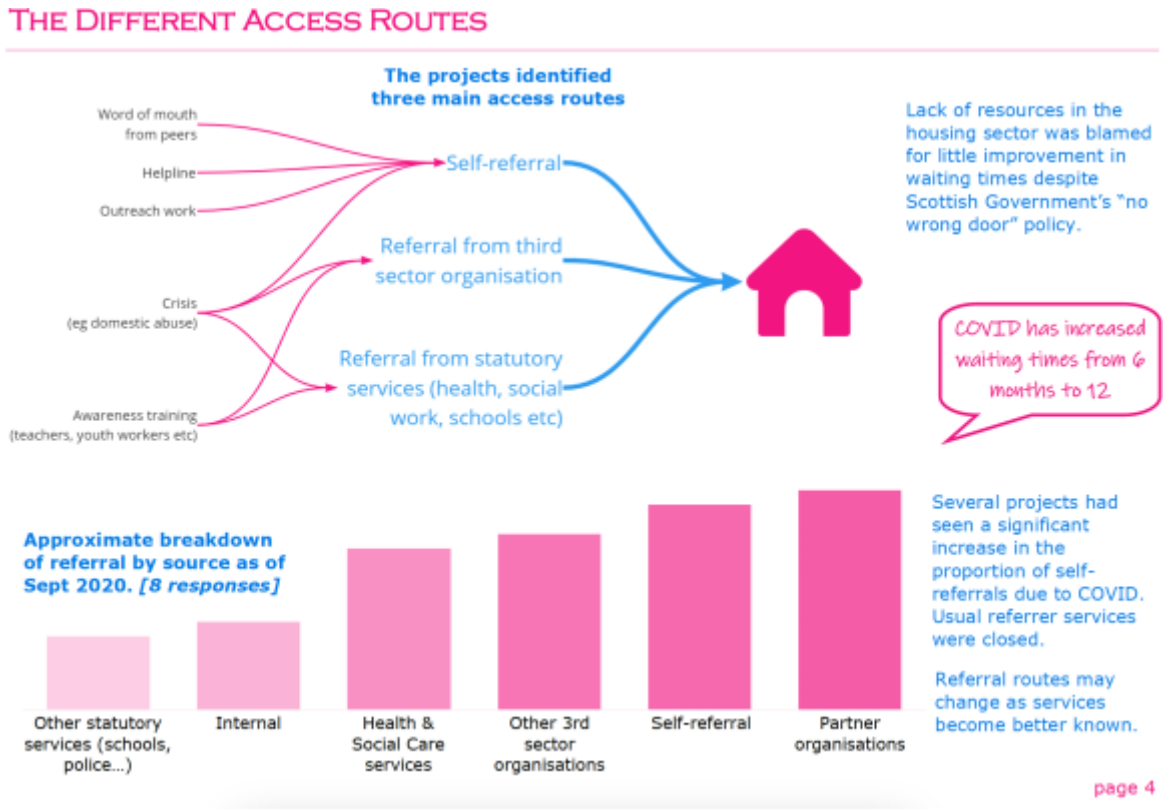
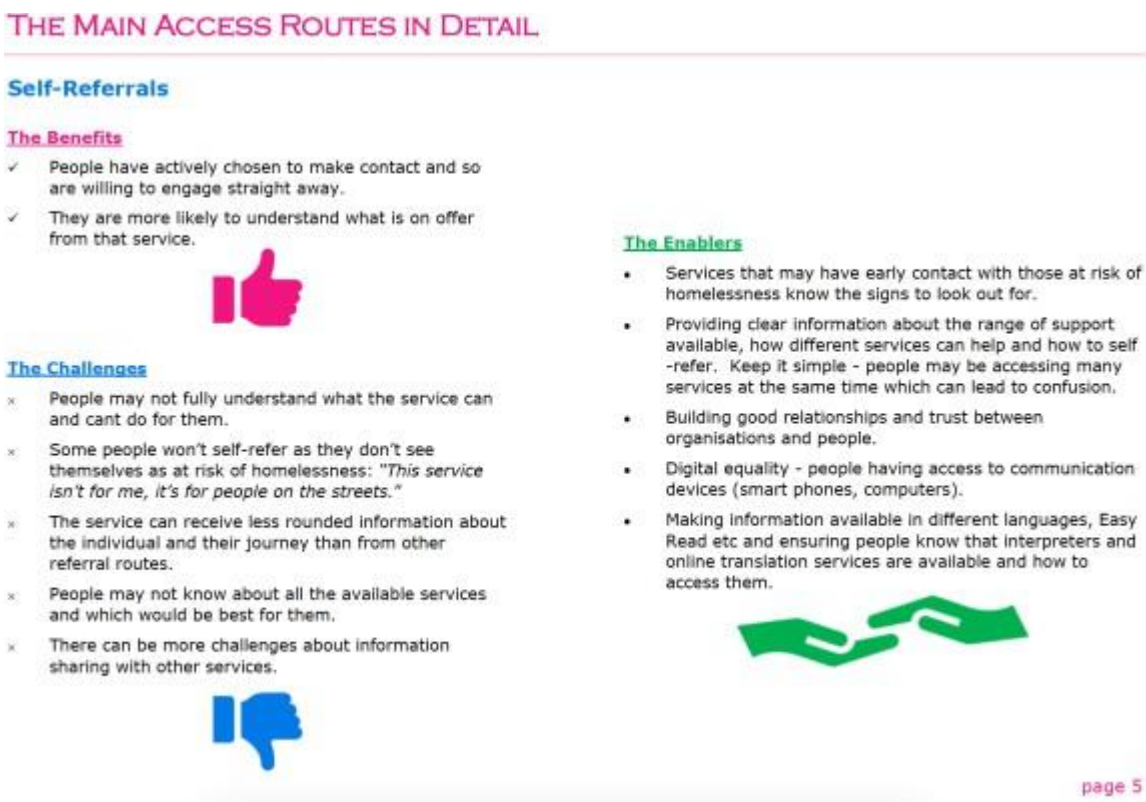


Figure 1. Source: Mediate, October 2022, page 4.

The reports then summarise benefits of the different issues/options, highlight challenges faced by patrons and service providers, and identify enablers, i.e., activities that improve the service/experiences. These elements are clearly visually signposted, as shown in Figure 2 below (not all reports have the same graphics but all of them are structured around these elements):



THE MAIN ACCESS ROUTES IN DETAIL

Self-Referrals

The Benefits

- ✓ People have actively chosen to make contact and so are willing to engage straight away.
- ✓ They are more likely to understand what is on offer from that service.

The Challenges

- × People may not fully understand what the service can and cant do for them.
- × Some people won't self-refer as they don't see themselves as at risk of homelessness: *"This service isn't for me, it's for people on the streets."*
- × The service can receive less rounded information about the individual and their journey than from other referral routes.
- × People may not know about all the available services and which would be best for them.
- × There can be more challenges about information sharing with other services.

The Enablers

- Services that may have early contact with those at risk of homelessness know the signs to look out for.
- Providing clear information about the range of support available, how different services can help and how to self -refer. Keep it simple - people may be accessing many services at the same time which can lead to confusion.
- Building good relationships and trust between organisations and people.
- Digital equality - people having access to communication devices (smart phones, computers).
- Making information available in different languages, Easy Read etc and ensuring people know that interpreters and online translation services are available and how to access them.

page 5

Figure 2. Source: Mediate, October 2022, p. 5

Furthermore, each report provides a schematic visualisation of top tips shared by the sessions' participants, which offers a more immediate and engaging form of communication as the sample selected in Figure 3 shows:

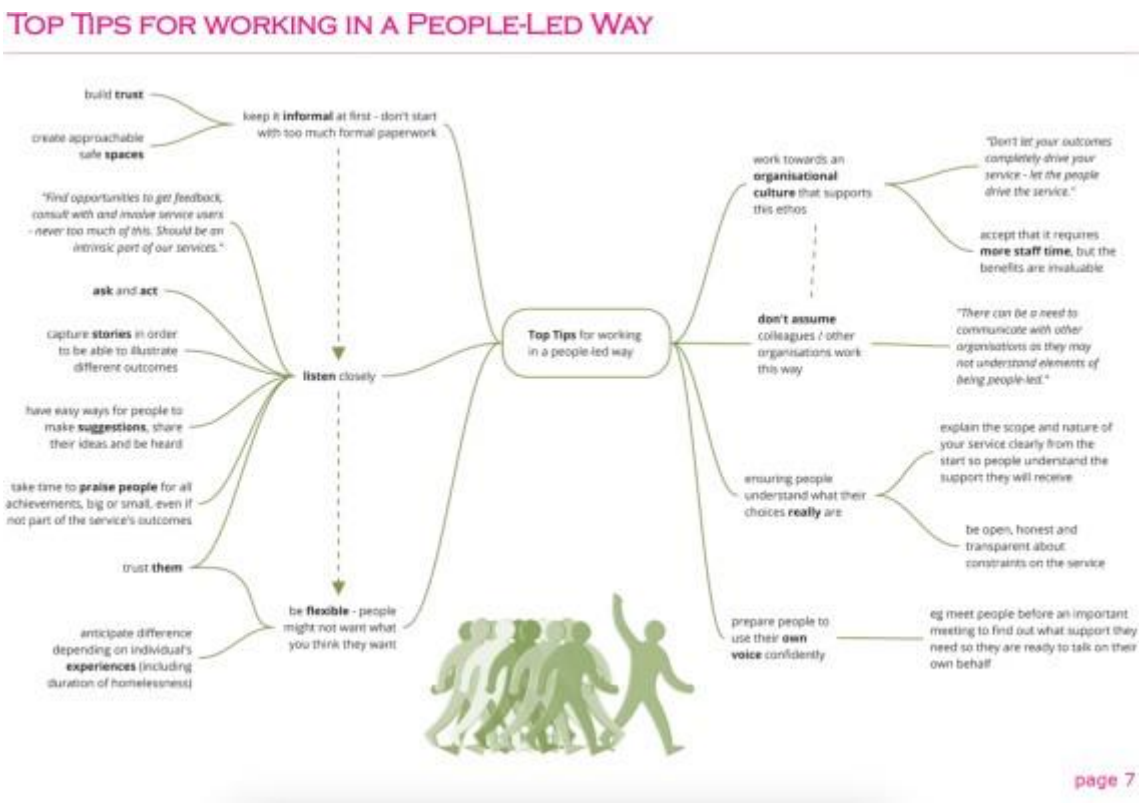


Figure 3. Source: Mediate, September 2022, p. 7

The majority of the reports included a summary of the shared-learning experienced by the participants. The learning is shared extrapolating common threads from the sessions' discussions and including direct quotes from participants, as shown in Figure 4 below:

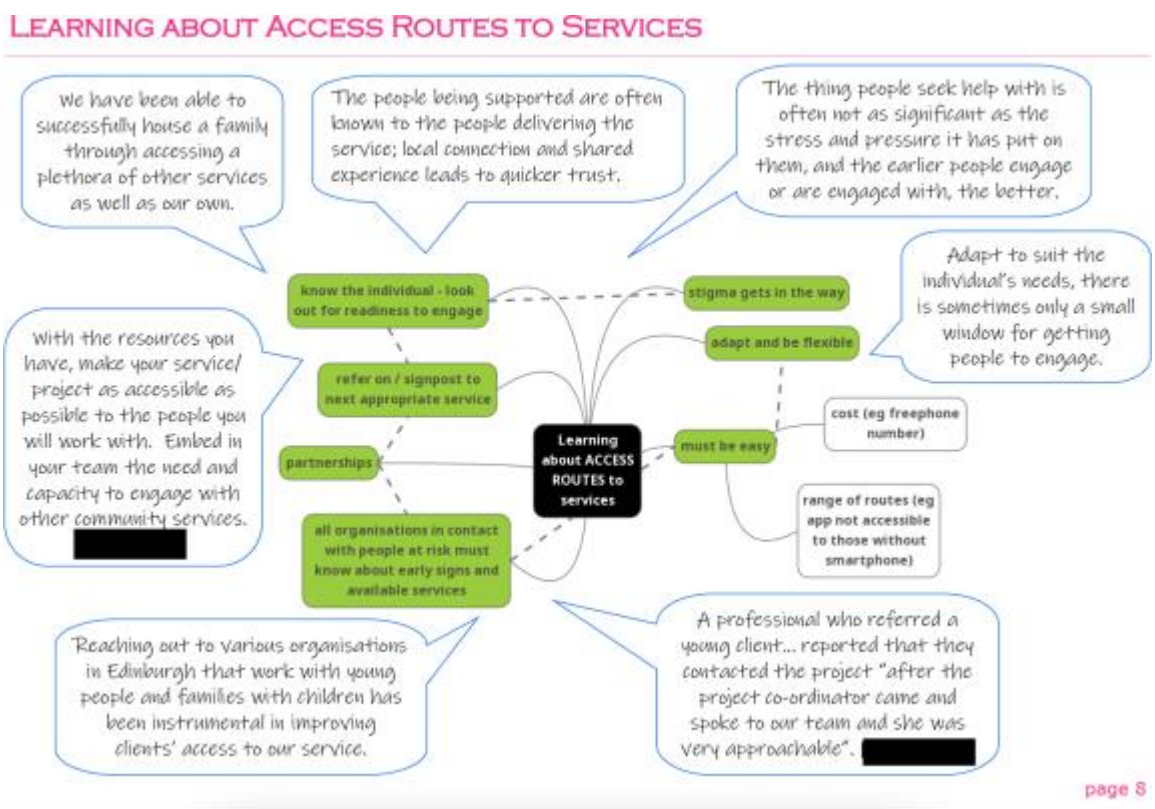


Figure 4. Source: Mediate, October 2022, p. 8

Mediate aimed to write reports that captured the emerging learning as the projects came together to generate shared learning on a regular basis. The reports provide a clear narrative of the issues identified and discussed by the sessions' participants, letting their voices speak throughout. The participants had the opportunity to check that the reports reflected their experiences before they were finalised and shared with FunderX.

Benefits on reporting

The process of shared learning through dialogic engagement enacted in the sessions and through the preparation and sharing of the written reports places emphasis on two elements: evaluation and learning. By evaluation, participants mean "finding out what works, for whom and in what circumstances". By learning, they mean "knowledge acquired through study, experience or being taught" (Mediate, 2022). In the separate thematic reports, as discussed in the previous section, Mediate provided evidence of the shared learning generated by the participants for each of the learning themes discussed. Organisations and partners delivering the services captured and formalised the learnings gained in a continuous and interactive process whilst delivering the projects and made such learnings explicit.

The organisations and partners providing the services kept track of the delivery of the outcome themes that had been identified at the kick-off event at the beginning of the shared learning programme. Evaluating the delivery of projects throughout the learning programme enabled an improved understanding of the impact of their activities (Mediate, 2022a). Two and a half years into the funding period, Mediate wrote a report on the evaluation of the six outcome themes identified at the 2019 initial event. The report provides a detailed list of the activities performed, services provided, and outcome achieved by the funded organisations and partners. Mediate collected data using an online questionnaire, which asked the funded projects to share a summary of their activities to date. The report includes lists of activities and outcomes project by project first. It then provides a summary of evidence related to the six outcome themes. For each outcome, the report provides examples of evidence received from all the funded projects. The evidence is drawn from the experiences of the providers of the services and the users of the services. The report firstly shows several quotes from the recipients of the services, which provide a snapshot of the real-life experiences of the users of the services and the impact the related activities have made on them. It then provides a snapshot of the reflections of the service provides on the outcomes achieved.

Whilst the projects had been evaluating their impact throughout the period, the evidence collected and shared by Mediate through the report enabled the funded projects and FunderX to see how their own

outcomes fitted with the outcomes themes that had been identified and agreed upon at the initial event. Similarly to the other reports, the narrative style is direct and places the voices of the funded organisations at the forefront of the narrative. This way of reporting humanises the reports, as the voices of the end users and of the staff that manage and deliver the project add depth and augment the list and quantification of activities performed.

Participants appreciated the novel approach to reporting, identifying several benefits. The written reports prepared by Mediate, were based on interactive sessions in which the participants were guided to share their ideas, their stories, experiences, and challenges in an open and collaborative approach. Participants commented that they preferred the shared-learning approach of the programme rather than submitting a regular written report, because the programme was "interactive, sharing learning/ideas/challenges" (Extract from participant's discussion, Mediate 2022b, p. 8).

Participants were enthusiastic about the learning programme and engaged with the process because "people bought into it and were enthusiastic and tried hard" (Extract from participant's discussion, Mediate 2022b, p. 8). The process was perceived as more dynamic because it was collaborative, and conversation based as commented by some participants (Extract from participant's discussion, Mediate 2022b, p. 8):

> "*Having more conversations with other organisations helped understand what we were doing and how we were doing it*".

> "*[It was] more dynamic – conversation helped to broaden and prompt thinking about projects, how it was going, evaluation and outcomes etc*."

Capturing and reporting the learning enables delivery staff to contribute directly to the content of the report, thus it improves the quality and depth of the reports and provides reliable and relevant information about the challenges or successful developments of specific projects:

> "*The report demonstrates how [a] one size fits all evaluation method doesn't capture everything we want it to and that organisations benefit from shared learning … This is a progressive concept*" *[…]* "*I hope that this new way of working will create spaces for us to listen to each other. I worry that reports are often lost as people don't have time to revisit them. I am excited that we are working towards showcasing our work as a sector*" (Extract from participant's discussion, Mediate 2022b, p. 6)

The reporting process enabled the identification and documentation of agreed outcomes, providing supporting evidence of achievements and learnings, which can be shared and used more easily. In turn, funders learn about the projects and use the learning to share emerging practices, improve funding decisions, and influence wider policy:

> *"In the first survey the projects gave details about the challenges that they were facing as a result of the coronavirus pandemic. The issues raised covered a range of areas and all of them have been shared with senior managers at FunderX who are looking at how the fund can best support communities going forward. It is really great for us to hear first-hand from our grant holders about their experiences so that we can stay informed and develop our support further"* (Extract from feedback from FunderX staff, Mediate, 2022b, p. 6).

The reporting process was considered less onerous than having to produce a traditional written report to the funder and was also held to be more enjoyable. Conversations helped to promote a better understanding of the actions and the outcomes of participants' activities, reduced the formality of the programme, and provided a more accurate reflection of the real-life conditions that the TSOs faced on the ground. They further helped to prompt and broaden the thinking process around evaluation and outcomes (Mediate, 2022b, p. 8).

Benefits of a shared learning approach

In addition to the evidence of learning included in the separate reports prepared for each learning theme, a year into the project, participants were asked to reflect on what they had learned so far, and their answers were reported in a separate report. This gave them an opportunity to reflect on both what outcomes the funded projects had achieved and what they had learnt through the project. Projects participants identified several benefits. They reported being more confident, proud, excited and hopeful about what had been accomplished. They reported also being focussed and having gained worthwhile knowledge. With regards to

the learning themes, the report summarised, for each of them, the key benefits, challenges and top tips that emerged from the discussions during the sessions.

Most of the members found connecting with other projects and sharing experiences extremely valuable, reducing feelings of isolation, and learning how other service providers dealt with challenges. One participant observed that they "Enjoyed talking about shared experiences/challenges, [because it] makes you feel less isolated!" (Participant feedback, Mediate, 2022b, p. 7). Thus, a shared learning approach can help build capacity to identify, analyse, use, and disseminate the emergent learning. Over the course of the programme, participants also got to know and feel more comfortable with each other and were able to gradually share more of their experiences in an effective fashion. "This session felt more cohesive than the last one" argued one participant, who additionally said that "I also felt I was able to engage better" (Participant feedback, Mediate, 2022b, p. 7). Getting to know the other projects' members and the funder was seen to build trust. Trust enabled them to share experiences and investigate emerging themes in a powerful and honest way:

> *"Good to hear from FunderX as well as other services"[…] "There is a genuine desire to learn, collaborate, reflect and evaluate together among partners" […] "Very encouraging feeling of collaboration and learning" (Extracts from participants' discussion, Mediate, 2022b, p. 6).*

Participants also commented on the benefit of having time to reflect on their own practices and project delivery. Reflections prompted discussions about what worked well and what did not in the delivery of the projects, aided by learning about other ways of working and harnessing differing ideas from different projects:

> *"[I am] looking forward to reflecting on our learning and captur[ing] this…taking time out to look at what has worked/hasn't…will be good for us" […] "We should all be reflect on our learning…I feel really positive that it is such an important part of this learning exercise as I believe that it is not integrated in a lot of service development" (Extracts from participants' discussion, Mediate, 2022b, p. 6).*

Conclusion

This paper has considered a specific initiative within the Scottish Third Sector which replaces traditional TSO-funder reporting with a series of shared learning events which were attended by funded TSOs, their funder, and facilitated by an intermediary body. Within the shared learning initiative, accountability was embedded within conversations between the funder and the TSOs, and between the TSOs themselves. These conversations took place throughout the life of the project and allowed for the sharing of experiences of project delivery, both positive and negative. The contribution of this paper is to explore how these conversations for accountability were able to promote shared learning between the participants of the project.

It is clear from the data presented above that the participants of the project all found some benefit from it. The TSOs reported the benefits of being able to share their journey with each other, as well as the funder. Specifically, the funder was able to learn more about the challenges of delivery with respect to hoped-for outcomes but also was able to understand better what outcomes were achievable and where resource could most effectively be applied. TSOs were able to gain a clearer view of what the funder hoped to achieve and were able to communicate how they would do that and what the main barriers to success were. Additionally, TSOs were able to share experience, supporting each other and sharing best and most effective practices. This was done in a collaborative environment, distant from more traditional notions of hierarchical accountability.

This approach was deemed to be less onerous than traditional reporting, and conversations enhanced TSOs understanding of actions and outcomes. Clearly the intermediary was important to this process. As the need to generate the reports was removed from the TSOs, they appeared more able to engage in constructive discussion around the achievement of outcomes and objectives, which was transformative in terms of the shared learning experience. Equally, the funder appears to have approached the process with an altered mindset that arguably was more flexible than that seen around a more traditional hierarchical accountability approach. It is also possible that the collective voices of the TSOs carried more weight in the meeting space than might be the case in a one-to-one report.

There seems little doubt that placing the effort into conversation and collective understanding rather than traditional report generation has produced a genuinely collective approach to dealing with the issues

concerned. As the meetings progressed over time, relationships were built and trust developed, which allowed fuller, more relaxed exchanges to take place between participants. As a result, they were able to frame reports around key issues and develop a shared learning approach to developing best practice solutions.

The resource implications of this approach are not clear to us and lie beyond the scope of this study, but there was no overt evidence that participants found the process to be more time and resource consuming, although this may have been a reflection that they found the process much more useful than traditional reporting mechanisms. Overall, it is clear that the initiative resulted in a more partnership-based approach to accountability centred around conversations rather than reports and that shared learning was also a central part of this process.

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