The impact of "impact": The effect of social impact reporting on staff identity and motivation at social enterprises and charities in the UK

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Abstract

This study uses interviews with 26 staff at 25 social enterprises and charities to examine the effect on staff motivation of the recent trend towards the use of social impact reporting in social enterprises and charities. The contribution of this study is to extend the work of Bromley and Powell (2012) on means-end decoupling by drawing links to "identity work" (Brown and Toyoki, 2013) through which staff discursively construct their identities and the legitimacy of their activities. In forging this connection, the study introduces a new form of decoupling: *language-means-end decoupling* that refers to the deflection of an organization from its objectives even for practices which are merely linguistic. This occurs because a new linguistic scheme can affect the self-identity and job legitimacy of staff by redescribing their activities in economic and objective rather than moral and subjective terms.

Keywords: Social impact reporting, language, decoupling.

1. Introduction.

Charities and social enterprises increasingly describe what they do using the language of business and investment (Nicholls, 2009; New Philanthropy Capital, 2012; Bromley and Meyer, 2014).[1] Whereas before the turn of the millennium, social purpose organisations could rely on the moral legitimacy afforded by their charitable status, now, many such organisations report their performance in quantitative terms using performance measures based on social impact (Perry-Kessaris, 2011; Zald and Lounsbury, 2010; Hwang and Powell, 2009).[2] This study explores the form of adoption of social impact reporting by UK charities and social enterprises which is reported in statistical or financial terms.[3] Social impact is defined in practice as:

> "Changes, or effects on society or the environment that follow for the outcomes that have been achieved."[4]

The style of adoption of this new business style of performance reporting is the focus of this study and, not surprisingly, it is found that adoption across different organizations is heterogeneous. Yet a surprising finding is its potential effect on employee self-expression, social identity and ultimately on motivation, even for cases in which there is no internalization of practice, but merely a shift in linguistic representation.

Interviews conducted with 26 staff working at 25 social social purpose organisations reveals that the adoption of social impact measurement and reporting has been influenced by key external stakeholders, such as social investors. As such, legitimacy management (Suchman, 1995) is an important activity for these organisations, as has been described for corporates undertaking corporate social responsibility reporting (Neu et al., 1998) and for

[1] A similar shift has occurred in the US (see, for example Oelberger et al., 2012).

[2] In this paper, the term social purpose organisation refers to social enterprises and charities and is treated as synonymous with third sector organisations.

[3] It should be noted that such economisation is not limited to the third sector (Hopwood, 1992; Rose and Miller, 1992; Power, 2010; Miller and Power, 2013).

[4] The definitions of impact, outcomes, outputs and inputs are defined in a 2014 report produced by the Social Investment Task Force from which an excerpt is included as Appendix A.

NGOs (O'Dwyer and Unerman, 2008). In the social sector, the professional nature of stakeholder groups has also been an important factor (Hwang and Powell, 2009; Saaia et al., 2003; Oelberger et al., 2012). These external stakeholders emphasize the importance of social investment measurement and reporting, and the adoption of business-style methods of management to current and potential investees, arguing that impact measurement can be used to improve the effectiveness of social organisations in achieving their social objectives.[5]. Consequently charities and social enterprises might be expected to react to these external demands by adopting this new practice of social impact reporting, as has been described in other contexts, such as higher education with respect to external pressure of rankings (Espeland and Sauder, 2007). However, as, this may result in resource allocation decisions which do not conform to the objectives of the organisation. For the case of law school rankings, for example, "trying to improve ranking indicators means not investing in other worthy projects" (Espeland and Sauder, 2007, pg. 26)

Organizational studies have established that new practices may fail to be fully internalised by organisations (Meyer and Rowan, 1977). Such heterogeneity in adoption can be categorised into policy-practice and means-end decoupling (Bromley and Powell, 2012). Policy-practice decoupling arises when organizational practices intended to satisfy externally imposed objectives are not adopted in full or are merely symbolic in their adoption. This may arise if funding is not available for the establishment of such practices, or if the organization's staff do not possess the necessary skills for their implementation. Policy-practice decoupling is more likely to occur in socially-oriented organizations that are less likely to have sufficient funding and financially-trained staff, with the result that social impact reporting may fail to be internalized as a practice. Means-end decoupling is a more subtle outcome. It occurs when the internalization of a new practice paradoxically results in a reduced likelihood that the organization will in fact achieve that particular objective for which that practice was adopted. This may occur for

[5]For example, see http://www.bigsocietycapital.com/guidance-social-sector-organisations

a number of different reasons, mostly related to misapplication of the practice or misconstrued causal linkages between practice and effect.

An extensive literature addresses the issue of legitimacy management (Suchman, 1995; Elsbach and Sutton, 1992), highlighting the benefits for organizations of conforming with existing institutions. Some scholars have found that feigning legitimacy can be advantageous to companies (Bansal and Clelland, 2004). Such image management (Patten, 1991) can include "greenwashing" by companies who intend to signal their commitment to social responsibility without changing their internal practices (Mahoney et al., 2013; Mellor and O'Brian, 2005; Roberts, 2003). In particular, the manner of communication of corporate social responsibility is important (Du and Vieira Jr., 2012; Walker and Wan, 2012). (pg. 3 Bromley and Meyer, 2014) argue that market pressures drive nonprofits to adopt business-like characteristics. However, they use a cultural model drawn from neo-institutionalism to show "why standard practices can spread across business, government and charitable sectors, beyond any known utility, and beyond the demands of funders". Other research finds that pressure on charities and social enterprises to adopt social impact reporting comes primarily from professionalization within external stakeholders such as funders and potential funders (Hwang and Powell, 2009).

In the charity sector, the intentional misrepresenting of impact might be described as "business washing" just as these activities in the corporate world are often referred to as "greenwashing". Business washing would occur if a charity or social enterprise represented its activities in a way that signalled its adoption of a business logic to financial stakeholders, while having little intention of internalizing these practices or utilizing the analysis produced as a result of this performance measurement activity. It would not be surprising to find that such "business washing" — what we might describe as a form of policy-practice decoupling — was in evidence at social enterprises and charities receiving social investment funding, as funders might demand such business-style performance reporting. It might also not be surprising to find that staff motivation was adversely affected by the internalization of social impact reporting and changes in organizational practice reflecting the business-objectives of external stakeholders. Yet, what is surprising is the

tentative finding of this study that the mere use of social impact *language*, in particular performance reporting using economic and financial terminology, has a demotivating effect on staff, even if there is no associated change in organizational practice. The main theoretical contribution of this study is the identification of such an effect, which is a form of means-end decoupling. This new form of means-end decoupling is labelled 'language-means' decoupling.

The paper is structured as follows. Section 2, contextualizes the rise of social impact measurement and reviews the development of the market for social investment. Section 3 then describes the research methods used in investigating the emergence of this new practice. Section 4 presents the findings about the heterogeneous adoption of social impact reporting and effects of this on charities and social enterprises. The connection between policy, practice and the effect on staff social identity and job legitimacy are explored in Section 5. Finally, in Section 6, I provide concluding remarks.

2. Performance reporting in the social sector.

The emergence of social impact reporting marked a sea-change in the notion of best practice for performance reporting by charities and social enterprises. From the 1980s, two decades before the emergence of impact reporting there had been little change in performance reporting by charities, in spite of the increased public interest in ethical investment practices. Prior to the introduction of social impact reporting, the charitable status of a social organization would, in itself, signal its moral legitimacy (Nicholls, 2009, pg. 758).[6] Yet the current trend towards social impact reporting as best practice suggests that the inherent trustworthiness of charities and social enterprises has come to be viewed as an inadequate substitutes for performance reporting. A key factor appears to have been the shifting structure of the social sector.

The increased use of impact measures is observable and increasingly viewed as best practice throughout the third sector. Survey data of UK charities with

[6]More recently scholars have argued that strong belief system enable of the creation of social capital. See for example (Chenhall et al., 2010).

incomes over £10,000, formed the basis of a report published in October 2012, *Making an Impact*, which found that 75% of all charities responded that they had increased the amount of investment in measuring results over the last five years (pg. 2 New Philanthropy Capital, 2012). According to the same source, 52% of these charities stated that they had increased their measurement efforts in order to meet funders' requirements. Measuring impact is a growing area for funders: 73% say their focus on impact measurement has increased over the past five years and 72% say they expect to be doing more in the next three years.(Kail et al., 2013, pg. 5).

A variety of methods for performance evaluation exist within the third sector, reflecting different logics (Hall, 2014). Some charities measure their Social Return on Investment ('SROI')[7] while others simply provide simple descriptive statistics of their impact. [8] Arguments have been advanced by funders and government agencies to explain the increased use of social impact reporting which refer to the perceived functional benefits of these methods. According to these groups, their use increases the accountability of third sector organizations as well as providing them with useful information for internal decision-making.

The adoption by third sector organizations of this language of investment is described by investment intermediaries and third sector actors as being important for communicating with funders. One research report commissioned by a group of funders and social investment advisers stated that, "[d]ifferences in language and usage pose a challenge, and those involved must continually strive to iron out these wrinkles" (Clifford et al., 2013, pg.11). Social investment funds generally require investees to report in terms which are comparable with those used investment firms. Intermediaries have argued that the adoption of social impact reporting is important for potential investees as it enables them to "speak the same language that funders understand" (The

[7]SROI aims to quantify social outcomes through a calculation which mimics elements of decision-theoretic models designed for for-profit organisations. This metric was initially developed in the US (see Roberts Enterprise Development Fund (2001)) but was introduced swiftly in the UK by groups such as New Economics Foundation and later promoted by New Philanthropy Capital and Social Finance.

[8]Examples of an SROI calculation and a social impact report are set out in Appendix B.

Big Society Finance Fund, 2011).

Structural and institutional changes within the social sector have been identified as important drivers of change. First, charities and social enterprises were no longer necessarily charities. The advent of the social enterprise towards the end of the last century introduced a commercial element to the social sector (Santos, 2012). These hybrid organizations structured their social interventions with the intention of earning both social and financial returns, generating revenue for example through trading activities. Social entrepreneurship has led to a move away from charity accounting and to more commercial style accountability (Bromley and Meyer, 2014; Hwang and Powell, 2009; Nicholls, 2009). In part, Nicholls attributes this trend towards economic measurement to the influence of economic modes of thought which eventually filtered through to the area of not-for-profit organizations.

3. Research Methods.

The study aims to identify the effects of the use of social impact reporting within the community of charities and social enterprises in the UK, drawing on interview evidence. In particular, the study aims to identify the reasons why these organizations adopted social impact reporting, the extent to which the impact measurement was internalized within the organization and the effect of social impact reporting on the attitude to the organization of internal stakeholders such as staff and volunteers.

Twenty-six semi-structured interviews were conducted with employees at 25 social enterprises and charities between January 2013 and January 2017. These organizations were selected using the online charity and social enterprise listing, "Charity Choice" from which organizations which lists charities and social enterprises for the purpose of attracting donations. Organizations were selected from specific categories: "children and youth", "age" and "social welfare". Data about each organization's sector of operation and size (using income as a proxy) was collected for those organizations making annual charity filings.[9] Since the Charity Choice website is constructed so that each

[9]See http://charitychoice.co.uk

search randomly reorganizes the ordering of the list of results (presumably to mitigate against complaints by low-ranked organizations listed about position in the ranking driving donations) an additional element of randomization was included in the selection process.. The interviews were on average 17 minutes long and interviewees were guaranteed anonymity. Most interviews were recorded and transcribed.[10] The list of interviewees is included as Appendix C. [11]

4. Findings.

The interviews suggests the existence of such business-washing with the associated de-coupling between the mythical function of social impact measurement as a useful management tool and its purpose in practice as a signal of compliance with an emerging industry norm of "investment readiness". The CEO of a major UK charity revealed that:

> "The reason we did the SROI [social return on investment measure] and the social impact was because my predecessor was trying to make the organization credible. And she's very well-connected, and has always moved amongst the great and the good in the sector, and so [she] knew what it was that would make people happy to see. And it has stood us in really good stead. So we did all that, and then we've ignored it, other than updating the calculations..." (Interviewee-1)

While outwardly represented as a source of information for internal management purposes, social impact measures are shown here to reflect a primary desire by social enterprise to signal to social investors (and others) that they

[10] As an exception to this, 7 interviews with social purpose organisations were not recorded but instead transcribed in real time.

[11] In addition, 17 interviews were conducted with social investors, social investment intermediaries and think tanks (including Big Society Capital, Social Finance, Impetus-PEF and NPC) to provide insight into the demands of financial stakeholders. Although these interviews are not referred to in this paper, the evidence collected is consistent with the views provided by charities and social enterprises interviewees, that social impact reporting is increasingly demanded by social investment funders.

are legitimate in the sense of being investment-ready. If many adopters consider that the primary purpose of adoption is to deliver legitimacy or symbolism, it would not be surprising to see other organizations acting in the same way as the organization in which Interviewee-1 works.

This study finds that such external pressures influence practice at UK charities and social enterprises. An important precondition for charities and social enterprises undertaking legitimacy management is that external stakeholders are perceived as being important for their success. This was corroborated by interviewees who stated that external funders were extremely important and were the subject of significant attention, as demonstrated by the following interview excerpts. The CEO of a small social enterprise stated that intense competition for funding led them to use of social impact reporting in order to appear attractive to potential and existing funders (Interviewee-9). Sometimes funders specified that some of the funding should be invested in social impact reporting development. In this regard, a programme manager for a youth charity stated that,

> "We get funding dedicated to impact measurement from Nesta [investor]. This funding is targeted at impact measurement: the money is partly conditional on us doing impact measurement, and partly directed at increasing our capacity to reach Nesta standards of evidence itself." (Interviewee-3)

Similarly, the Chief Executive of a social enterprise providing responsible lending services corroborated this view, stating that,

> "The measurements will go to our stakeholders, investors. It's externally intended. It will be shared with Big Society Capital. ... It's a way of demonstrating social imperative and social return ... It has been driven externally, because of social investment." (Interviewee-6)

Again, we see evidence of the influence of funders on the use of social impact reporting by charities and social enterprises.

The interview evidence collected is consistent with theories of legitimacy management (Du and Vieira Jr., 2012; Neu et al., 1998; Suchman, 1995; Patten,

1991). If social impact reporting may serve some instrumental purposes in satisfying funders, to what extent is it used to satisfy core objectives of the charities and social enterprises as opposed to serving only symbolic purposes. Evidence collected suggests variation in adoption between different organizations which might be attributed to factors such as a lack of resources or skills on the part of charities and social enterprises and would be consistent with policy-practice decoupling (Meyer and Rowan, 1977; Bromley and Powell, 2012). The heterogeneity observed can be categorized as: (1) inconsistent usage of the term 'impact' between funders and these social organizations; (2) legitimacy management of financial stakeholders or "business-washing"; (3) symbolic adoption or policy-practice decoupling as a means of appearing legitimate to funders, which is labelled "business-washing", and (4) variations in the effect of using social impact reporting on internal stakeholders such as staff and volunteers.

In addition to a cynical attempt to manage external stakeholders through business-washing activities, a looseness was seen to exist in the interpretation of the term "social impact" by organizations. An NSPCC annual report, for example, makes frequent use of the language of impact ("lasting impact", "maximize impact" etc.) but contains no impact report, although it does present a number of outcome statistics (combined with personal accounts of individuals). It demonstrates that charities and social enterprises describe certain reports as "impact cases" even though no statistics about long term effects of interventions are included.[12] Indeed, it appears that some semantic drift has taken place within the sector, 'widening' the meaning of the term 'impact' (Bloomfield, 1983, originally published in 1933). One social enterprise, LEYF, emphasizes its social impact reporting on its website and produces an impact report (included as Appendix D). However, the report itself contains primarily input data (numbers of children attending) rather than impact data. The cases discussed suggest that the word 'impact' is interpreted differently by different constituents, although it is not clear if this is merely a widening of the meaning of the term, to include outcomes and even inputs on occasion

[12]http://www.nspcc.org.uk/globalassets/documents/annual-reports/nspcc-annual-report-2013.pdf

or if it results from some other factors.

Of the 25 charities and social enterprises whose staff were interviewed, only 4 talked about such internalization of social impact reporting. One of these was the CEO of one organization, who stated that:

> "There are 3 phases to our new measurement plan: the first is an independent service evaluation. The second is a PhD now underway with the University of Stirling. The third is a wider, more thoroughgoing research project. This is partly to produce evidence that what we do works — evidence which will go to the sector to establish what we do as an effective care pathway." (Interviewee-8)

Evidently this charity was employing impact measurement as a means of directing activity and increasing effectiveness, rather than simply sending an empty signal to stakeholders about their commitment to social impact. A project manager at a social enterprise receiving funding from social investors stated that social impact was used for both internal and external purposes:

> "Each year we do an impact report, aimed at fundraisers. It helps us to show effectiveness. Internally the data is used to help modify what we are doing — to compare different centers across the UK and compare best practice." (Interviewee-5)

Another small social enterprise internalized social impact measures but, again some motivation came from financial stakeholders:

> "We use the data to communicate with partners and funders; it is also for internal program development." (Interviewee-3)

The analysis thus far has shown that an important driver of the adoption of social impact reporting has been a desire by charities and social enterprises to manage their legitimacy with their key financial stakeholders in order to obtain funding. Another theme that emerged from the interviews was the variation in the extent to which social impact measurement and reporting was internalized for purposes of improving organizational strategy and effectiveness.

A closer analysis of the interviews with staff from charities and social enterprises reveals new insights into the attitude to, and reasons for, adoption. Unsurprisingly, variation in the attitudes of charities and social enterprises to social impact measurement are observed. Some interviewees expressed positive feelings towards the increased use of social impact measures. The Chief Executive of a third sector credit provider (who had said that social impact reporting was primarily intended to satisfy the demands of external funders) claimed that:

> "Most people join [our organization] with impact in mind. To demonstrate it inspires them." (Interviewee-6)

This positive attitude towards social impact measurement echoes many of the normative statements made by members of the social investment community. Similarly the CEO of another social organization argued that statistical information could encourage staff and volunteers, but that the way in which it was presented was important:

> "I think you have to be a bit judicious about how you use them [statistics], but I think most people are compelled by factual information. Having a couple of really killer facts is usually quite helpful for people. I think you have to be judicious. People don't want to be bombarded with statistics or anything, but there is something about proper researched information where you can say, we know this because '...'. I think that's quite good for staff and volunteers, too, and it helps them to engage with what the charity is doing and the mission of it. It kind of almost validates what they're doing, really, which is quite important." (Interviewee-13)

A program co-ordinator at a small charity also reflected on the positive effect on internal stakeholders of reporting social impact:

> "Volunteers really appreciate being given a really concrete number representing their impact, or what their can expect their impact to be. They love it. They come back to us in surveys asking for impact data. Standard education metrics are good to encourage

> and impress headteachers and staff within education, but they do have the potential to alienate others — education data like 'value added', which can just seem like a number." (Interviewee-4)

However, the interviewee went on to acknowledge potential negative consequences of social impact reporting:

> "Impact measurement can also be an alienating force within charities — some employees value it and others do not. Data collection is not a particularly fun job, and not everyone sees the point." (Interviewee-4)

However even interviewees who were generally positively disposed towards social impact measurement and reporting, acknowledged that it could be difficult to implement:

> "We're a very straightforward organization — we try to make dreams come true for terminally ill children. Measuring the impact of that can be quite difficult. We don't have campaigns as such. We haven't measured impact for the first 23 years of the organization's life. Now we are working in partnership with the University of Stirling. You need an academic partner to do measurement meaningfully. Little surveys are often dressed up as measurement. They're barely worth the paper they're printed on if I'm being honest." (Interviewee-8)

Some interviewees presented a different view, arguing that impact measurement could be viewed as a waste of resources as well as being potentially demotivating for some internal stakeholders. For example, a member of staff at a social enterprise working in the youth sector claimed that:

> "There is an overwhelming tension [with impact reporting] if I'm being brutally honest. There are lots of small organizations out there who aren't making much social impact." (Interviewee-2)

This appears consistent with an unease about a shift in belief systems, as the new instrumental economic measures conflict with the existing belief

systems that reflect the "expressive" nature of many small charities and social enterprises (Chenhall et al., 2014). The self-reported experience of some interviewees, who expressed an unease with the perceived pressure to represent their activities publicly using economic language, is consistent with a sense of shifting objectives. This issue has also been identified by Nicholls (2009), who argues that the co-existence of "business logics that aim for the marketization of social objectives" with "non-for-profit logics" is problematic. This view is borne out by this study, as a interviewees reflect on tensions arising as a result of the potentially conflicting interests of different stakeholders, consistent with Ebrahim et al. (2014).

At a small charity, the CEO noted that:

> "People sometimes ask, 'why are you bothering, because your benefit is so obvious?' ... Broadly speaking the more sophisticated donors probably do appreciate the research. But the general public don't need it ... I've been questioned quite strongly by people who think that impact measurement is deflecting us, and that we ought to get on with what we are there to do." (Interviewee-8)

This suggests that some stakeholders (the 'people' referred to in the excerpt) react negatively to resources being spent on developing social impact measurement projects.

It was also noted that some interviewees were actively hostile to the increased use of social impact reporting. The chief executive of a small charity stated that:

> "I have great difficulty with all this measuring business. We look at the story behind the individual case. There is no way to 'measure' the impact beyond that. How can there be, without a control population? We step in and help, and all you can do to see that impact is to use your common sense ... There is a little measuring industry going on. No doubt it is creating jobs. But it is also diverting money away from a given cause. It's a fashion." (Interviewee-7)

This interviewee questions the usefulness of impact measurement and points to the various vested interests involved in promoting its use. This 'little industry' includes a number of organizations providing training and consulting on social impact measurement as well as a broader range of training on becoming 'investment ready'. The CEO of a small social enterprise stated,

> "I am rather cynical about the extent to which [impact measurement] became an industry, and to which it sucks in resources, both human and financial ... rather than reporting the activity of the charity, or any activity ... A lot of time is spent trying very hard to measure the unmeasurable." (Interviewee-9).

Again, this suggests that some staff at social enterprises are uncomfortable with the use of social impact reporting. Some charities, particularly religious ones, were strongly opposed to the social impact reporting and financialization. The homepage of the Catholic Children's Society illustrates this in stating that, "Poverty is more than just statistics".[13]

An important finding related to language use. Staff at two social organizations expressed the concern that the use of such language could alienate non-financial stakeholders, such as volunteers, donors, staff or clients. Other interviewees offered ostensibly practical reasons for their objections to social impact reporting but their views appear to reflect a more fundamental conflict between business and charitable activities.

When asked if their use of impact measurement may alienate other stakeholders, an interviewee from a small social enterprise stated that,

> "There is absolutely a risk of this. It is on our discussion agenda all the time." (Interviewee-3)

While stressing that his/her organization effectively balanced data collection costs with effectiveness, the social impact analyst at another social enterprise acknowledge that,

> "Measuring every little thing could be putting people off — people don't volunteer to fill out questionnaires and details, they do it, in

[13] http://www.cathchild.org.uk

> our case, to work with young people. It's important to get information on the important things, and not everything."(Interviewee-5)

This view of the potential negative consequences of the information demands of social impact measurement is consistent with means-end decoupling (Bromley and Powell, 2012) and echoes descriptions of ritualistic compliance in other fields such as audit (Power, 1997).

5. Discussion.

The evidence presented in this study highlights the variable styles of adoption of social impact reporting that emerged from interviews with staff at 25 charities and social enterprises. Not only was the term 'impact' used in different ways (semantic widening as described by Bloomfield (1983)), but variations in internalization of this new practice were observed. It is suggestive of decoupling (Meyer and Rowan, 1977; Bromley and Powell, 2012; Bromley and Meyer, 2014) or ritualistic compliance (Power, 1997).

The study draws a connection between language use and means-end decoupling. As described earlier, means-end decoupling identifies shifts in practice within an organization which fail to advance the organization's main objectives, although they were introduced just for that purpose. We would expect such variations in the internalization of practice to occur to a greater extent in hybrid organizations which combine diverse logics (Battilana and Dorado, 2010). This study highlights the importance of language use in the adoption of new practices, arguing that even adoption in name only, with no intention of internalization of practice, can have real effects on the motivation of staff and the identify of the social organization. Thus, even if a charity or social enterprise describes its activities using social impact reporting and business language as part of a strategy of 'business washing', this may undermine staff motivation simply by re-describing the activities of the organization — and the staff — in financial or aggregate statistical terms.

Recent research has proposed that a distinction be drawn between symbolic adoption and symbolic implementation (Bromley and Powell, 2012) of practice, where the former is associated with policy-practice decoupling the latter

with means-end decoupling (Greenwood et al., 2011; Thornton et al., 2012). Interviews suggest that the aim of internalized to stakeholders and that of improving effectiveness through the internalizing of social impact reporting practices has become decoupled for many organizations. At first sight, this seems like a case of policy-practice decoupling as many organizations complain of inadequate resources as a reason for their inability to adopt social impact reporting properly, as discussed in the previous section. Yet, a closer inspection suggests that means-end decoupling of an unusual form may be in evidence. Staff appear to react against even the symbolic adoption of a new practice that is not internalized. In order to help explain this effect, I turn now to the organization studies literature on social identity and motivation.

A substantial literature addresses the impact on staff of organizational characteristics, in particular, incentive structures. In 1970, Richard Titmuss argued that the supply of blood donations would decrease if potential donors were offered financial rewards due to the *crowding out* of their moral motivation to give blood. Economists have described this effect as the crowding out of intrinsic (internal,non-financial) motivation by extrinsic (externally supplied, financial) incentives. Since then, a number of empirical studies have provided support for this hypothesis (Bénabou and 2006., 2006; Frey, 1997; Frey and Oberholzer-Gee, 1997; Gneezy and Rustichini, 2009). Ariely et al. (2009) question the effectiveness of using such extrinsic motivation for facilitating public pro-social activities, because an important motivating factor for individuals is to be seen to be acting morally by others. Yet, such results tend to centre on the rational responses of agents to choices concerning specific activities that are not central to their day-to-day lives.

By contrast, the organization studies literature has focused less on such rational responses to incentives and more on the importance of the self-expressive nature of an individual's participation in certain kinds of organization and the extent to which such participation comes to define the identify of that person, thereby shaping their attitude and motivation. Work by scholars such as Allport (1955) have demonstrated that consequentialist approaches to explaining human behavior may be misguided. Different approaches to explaining human behavior have been proposed, such as a "self-concept based

theory" based on the human need for self-expression, which acknowledges the influence of values and morals on behavior (Shamir, 1991) or of ideology (Carlisle and Manning, 1994). In this regard, the public and charitable sector provides a context in which we are more likely to see effects on social identity caused by the use of business-like practices or the language of performance reporting that uses objective and financialized content. (Chenhall et al., 2014) describe the importance that the expressive nature of NGO workers is consistent with their belief systems. Le Grand (2010) discusses the role of altruism within public sector organizations.

This article highlights the assumptions concerning motivation implicit in each of the delivery models,Brown and Toyoki (2013) draw on earlier work (Coupland and Brown, 2004; Clegg et al., 2007; Sveningsson and Alvesson, 2003; Watson, 2008), to develop the notion of the identity work for individual organizational participants. They define identity work as the "mutually constitutive processes by which people strive to shape relatively coherent and distinctive notions of their selves" (768 Brown and Toyoki, 2013).[14]

This study, however focuses on the effect of the use of performance measures (social impact reporting) that is not internalized within the business, but used merely to manage the organization's legitimacy with external funders. In this regard, the work of Snell and ling Wong (2009) highlights how staff may find themselves in "representational predicaments" when:

> "...[d]ominant authorities unfavorably ignore, or disproportionately and unfavorably emphasize, aspects of the incumbent's own work and social identity" (Snell and ling Wong, 2009, 779)

We see that "representational predicaments" occur when authorities represent what staff do in ways that are perceived as being unfavorable. This might result in a focus on specific aspects of the job or the omission from a manager's narrative of features of his or her performance that are important to the member of staff. Thus, the angle taken by the manager is unsatisfactory to the staff member.

[14]This is clearly consistent with theories of social identity that explain the importance of self-identity, or beliefs about oneself (See for example, Brown, 1978; Tajfel, 1978; Turner et al., 1987).

While Snell and ling Wong (2009) identify the existence of such representational predicaments, this study argues that recent developments in social investment has been associated with a radical transformation of the organizational narrative. Instead of an authority choosing simply to ignore, or disproportionately emphasize, an employee's work in terms which he or she would recognize as (potentially) valid, what we see is something more akin to a Kuhnian paradigm shift (Kuhn, 1962). That is, the language used by managers to characterize and appraise the work of staff members employs a very different (and, from the point of view of the staff member, completely alien) conceptual scheme, and one which is partially incommensurable to that which had preceded it in the ongoing discourse. Such effects appear to reflect the strong belief systems in place at charities and social enterprises. The description of a staff member's actions as moral and consistent with his or her belief system is of great importance, even if that description is not associated with any internalization of practice.

In some of the charities and social enterprises at which interviews were conducted, a new form of decoupling is observed. For these organizations, the divergence of internal practice from organizational goals may occur, even where the adoption of social impact reporting is symbolic and limited merely to the use of the business-style language of social impact reporting that I have labelled "business washing". Yet, the interviews revealed that this purely symbolic adoption may have unexpected consequences, even if the adoption is superficial and intended primarily for business-washing purposes. This is because changes in descriptions of practice alone, even if they are not accompanied by a serious attempt to change core practices may affect the attitudes and motivation of staff. The descriptions of practice intended for funders may affect staff and volunteers. The philosophy of action may offer some insight, here, by highlighting the importance of the way in which activities are *described* for a person's intent. Philosophers such as Anscombe (1957) and Davidson (1963) have argued that different descriptions of the same event, for example turning on a light or alerting a burglar, determine whether or not the action was intentional. Thus, describing a particular action in economic, rather than moral or emotional, terms may affect the

attitude of staff to carrying it out. For example, when a particular action is described as 'helping an individual cope with a devastating illness', a staff member might feel motivated to carry out that action. But if that same action is re-described as 'saving the local authority £500', the staff member may feel less motivated and their reasons for engaging in these actions may be undermined. If this is the case, even mere window-dressing activities by social purpose organization, with no fundamental change to organizational practices, might be expected to adversely affect staff motivation.

As an example of such effects, the director of a small charity said:

> "I don't think it [social impact measurement] sits naturally in the sector at the moment. I think it makes individual staff and volunteers feel ... the richness of the work ... gets lost. The other thing I would say is that the people who fund us, sometimes ask for data that we know actually is meaningless, which can be quite demotivating." (Interviewee-16)

This statement suggests that self-constitutive experiences of staff that form their day-to-day work are not represented in social impact reporting. The fact that it fails to reflect the "richness of the work" has a negative effect on staff motivation, as does the provision of "meaningless" statistics to remote funders. The clash of discourses is apparent.

Furthermore, the CEO of a small social enterprise stated that formal impact measurement is,

> "very off-putting because the language used is ... dense. It sounds exclusive ... and inaccessible." (Interviewee-9)

This effect may be exacerbated if the demands for these business re-descriptions of social actions come from social investors who are perceived by staff as being commercially focused and unaware how it feels for a member of staff to interact directly with a client. Thus the organizations face a trade off between satisfying different stakeholders, and in doing this they risk alienating their own staff.

Means-end decoupling reflects the implementation of practice which becomes diverted somehow and, as a result, fails to further the primary objectives

for which it was introduced. It thus results in ineffective activity from the point of view of the organization. Yet, what is in evidence in the case of social impact reporting is subtly different. The apparently symbolic adoption of social impact reporting by some charities and social enterprises involves the use of business language in publications that describe the performance of an organization, and specifically in the use of social impact reporting. This linguistic shift in itself appears to risk undermining the social identity of some staff, even if adoption of social impact reporting is merely symbolic and no deep internalization of the practice occurs. As such, the change in discourse associated with social impact reporting may be seen as a mechanism for a particular type of means-end decoupling which this study labels *language-means-end decoupling*.

6. Conclusion.

The relatively sudden emergence of social impact reporting in UK charities and social enterprises over the last decade is striking. Such reporting quantifies the effects of social interventions, thereby replacing elements of the discourse of charitable work with those of business (Mair et al., 2014; Nicholls, 2009). Before the turn of the millennium, this style of reporting was virtually unknown and economic styles of reporting were not viewed positively within the social sector. Yet today, many charities and social enterprises appear to have embraced this new approach to performance reporting and a thriving industry exists to train their staff in the technical aspects of social impact.

My initial motivation in this study was to explain this shift in practice and identify how it was adopted. Based on interviews with 26 individuals at 25 charities and social enterprises, I found the adoption of social impact reporting to be heterogeneous. In particular, the degree and style of adoption varied quite significantly between organizations, both in terms of the extent of reporting, the extent of internalization of the new practice, consistent with policy-practice decoupling (Meyer and Rowan, 1977; Bromley and Powell, 2012). Many organizations in the sample had not used social impact measurements as a means of improving effectiveness or evaluating their strategy,

but rather had adopted it symbolically or as a means of marketing their "investment-readiness".

The theoretical contribution of the study is to extend the work on decoupling of Meyer and Rowan (1977) and Bromley and Powell (2012). In particular, I extend the notion of means-end decoupling by connecting it to "identity work" (Brown and Toyoki, 2013), through which staff discursively construct their identities and the legitimacy of their activities. Interview evidence showed that the use of social impact reporting may create tensions within charities and social enterprises. Thus, even if social impact reporting is used for purposes of business-washing alone, it might affect the social identify and job legitimacy of staff due to its re-description of social and moral activities in unemotional, statistical or financial terms normally associated with profit-seeking activities (Anscombe, 1957; Davidson, 1963). Such a 'language effect' may be seen as a new form of decoupling, adding to policy-practice and means-end decoupling (Bromley and Powell, 2012; Meyer and Rowan, 1977). Mere re-description, even if not linked to any internalization of practice, may result in a deviation of internal practices in a way that is incongruent with the satisfaction of core organizational goals.

In forging this connection, the study introduces a new form of decoupling, language-means decoupling, that occurs when merely symbolic adoption of the language of impact reporting affects the social-identity and job legitimacy of staff members, *even* when this type of reporting is used merely as a means of satisfying external stakeholders and is not internalized. This can occur if the types of descriptions provided by social impact reporting are inconsistent with the staff members' self-descriptions of their activities as being emotionally or morally motivated. In the case of charities and social enterprises, certain activities, such as counseling a homeless person, may be viewed differently by staff at charities and social enterprises if described in aggregate, financial terms rather than in a charitable style that aims to represent the qualitative and personal aspects of the human interaction. 'Saving the taxpayer money' may sit less easily with the intrinsic motivation of staff and not be their intended action, whereas they may intend to 'changing a person's life for the better'. If this is the case, even mere business-washing behavior by charities and

social enterprises could negatively affect staff motivation just because of the associated shift in discourse. Thus, language use can open up a gap between practice and organizational objectives leading to 'language-means decoupling'. While the findings of this study highlight the existence of linguistic effects on staff social identity, future work could provide a more in-depth investigation of the effects of this on staff motivation and the characteristics of the individual staff members affected and the organizational factors that might facilitate such language-means-end decoupling.

A. Definition of Social Impact.

	Input	Activity	Output	Outcome	Impact
Definition[2]	Resources that are deployed in service of a certain (set of) activities	Actions, or tasks, that are performed in support of specific impact objectives	Tangible, immediate practices, products and services that result from the activities that are undertaken	Changes, or effects, on individuals or the environment that follow from the delivery of products and services	Changes, or effects, on society or the environment that follow from outcomes that have been achieved
Illustrative Example	Investments to an impact organization (e.g., in a micro-finance institution)	Actions by an impact organization to attract clients (e.g., campaigns)	Number of clients served by an impact organization (e.g., loans extended)	Changes among clients (e.g., doubling of household income among MFI clients)	Changes in broader environment of the impact organization (e.g., less crime)
Illustrative Insight for Investors	Capital deployed (i.e., initial investment)	Activities undertaken to deliver on impact goals	Services rendered through impact capital provided	Income generated by beneficiaries due to impact capital	Impact on society due to impact capital

Figure 1: Excerpt from the Impact Measurement Report by the Impact Measurement Working Group (2014)

B. Examples of impact and economics-based performance measures.

Figure 2: Excerpt from the Impetus-PEF Impact Report 2012

RETURN ON A £1 INVESTMENT

	CALCULATIONS (FINANCIAL SAVINGS DIVIDED BY INVESTMENT)	RETURN
THE METROPOLITAN POLICE	£261,802 + £427,908	£0.61
THE CRIMINAL JUSTICE SYSTEM (EXCLUDING POLICE)	£369,987 + £427,908	£0.87
VICTIMS AND LOCAL COMMUNITY	£2,508,256 + £427,908	£5.87
TOTAL	**£3,140,045 + £427,908**	**£7.35**

Figure 3: Impact measure using SROI. Source: New Philanthropy Capital (2011)

C. Interviews conducted with charities and social enterprises.

Interviewee (anonymised)	**Org**	**Date**
Interviewee-1	Charity	Jan 2013
Interviewee-2	Social Enterprise	Nov 2014
Interviewee-3	Social Enterprise	Nov 2014
Interviewee-4	Social Enterprise	Nov 2014
Interviewee-5	Social Enterprise	Nov 2014
Interviewee-6	Social Enterprise	Nov 2014
Interviewee-7	Charity	Nov 2014
Interviewee-8	Charity	Nov 2014
Interviewee-9	Charity	Jan 2015
Interviewee-10	Charity	Jan 2015
Interviewee-11	Charity	Feb 2015
Interviewee-12	Charity	Feb 2015
Interviewee-13	Charity	Feb 2015
Interviewee-14	Charity	Feb 2015
Interviewee-15	Charity	Feb 2015
Interviewee-16	Charity	Feb 2015
Interviewee-17	Charity	Feb 2015
Interviewee-18	Charity	Feb 2015
Interviewee-19	Charity	Feb 2015
Interviewee-20	Social Enterprise	Feb 2015
Interviewee-21	Charity	Feb 2015
Interviewee-22	Social Enterprise	Mar 2015
Interviewee-23	Charity	Mar 2015
Interviewee-24	Charity	Mar 2015
Interviewee-25	Social Enterprise*	Jan 2017
Interviewee-26	Social Enterprise*	Jan 2017

* Both interviewees were from the same social enterprise.

D. Widening of the term 'impact'.

Our social impact

Our ambition is to change the world one child at a time.

The experiences children have before age five set them up for the rest of their lives, and research shows that nursery education best supports children's early development. By giving children a nursery education, and supporting their parents to work, we're helping whole communities to thrive now and in the future.

The LEYF impact model

48 % of nursery places offered free, in some of the most disadvantaged parts of London

+

High quality, research-based nursery education and care, in partnership with communities

+

Supporting parents to extend their children's learning at home.

+

Apprenticeships

+

Campaigning for early years policies that are in the best interests of children and families

↓

Giving children from all backgrounds the best chance of being happy, healthy and successful

Enabling parents to work & unemployed people to find jobs

↓

Whole communities thrive

↓

Changing the world one child at a time

We measure our impact for children using a model based on the factors that have the biggest effect on children's development – the amount of time children spend at nursery, the quality of teaching and care at nursery, and the reinforcement of learning at home. We call this the LEYF SUM.

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Quick facts

for year ending September 2014

27 nurseries

Largest social enterprise

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