

**Paying the Price of the Failure to retain
Legitimacy in a National Charity: the CORSO Story**

**WORKING PAPER SERIES
Working Paper no. 47
2007**

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Key words: accounting history, CORSO, not-for-profit.

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Abstract

CORSO was a New Zealand organisation established in 1944, dedicated to the relief of poverty overseas. It was the coordinating agency for many different national bodies; all of whom shared the poverty relief vision and worked to ensure New Zealand's contribution was under one "umbrella". Its primary vision for the relief of poverty attracted 50 member organisations by 1967.

In examining CORSO's decline from 1970, until its 'functional death' in 1991, the causes of this decline provide a valuable illustration of the importance of political independence and integrity for charitable organisations' survival.

The data for this study is derived from primary and secondary sources including newspaper articles, annual reports, correspondence and opinion surveys. This research also analyses accounting data, evidencing a correlation of robust or deficient accounting processes respectively with economic excellent or poor health. To this extent the accounting data provides a 'bio-marker' of organisational health.

Key to CORSO's demise was a change in strategic direction brokered by governing members which resulted in a philosophical shift unsupported by many of its core orthodox member bodies, with 'fatal' consequences.

1.0 Introduction

Refugees, displaced by war and famines, are an external manifestation of the successes and failures which cyclically affect nation states and their citizens. Photos of displaced peoples exhibit a pathos which opens hearts and wallets to charities established to aid distress. Like the people they aim to assist, charities also experience cyclical success and failure. In order to survive and thrive, they must constantly adapt to new conditions.

This is a report of one charity which enjoyed wide-spread support, but, in its reaction to adaptive opportunities, provides warnings that other charities would do well to heed. It is the objective of this report to examine CORSO¹, a New Zealand organisation that coordinated overseas aid. CORSO began in 1944 and rapidly grew to become New Zealand's premier aid agency, occupying this position until 1977. By examining CORSO's decline from 1970, until its 'functional death'² in 1991, the causes of this decline provide a valuable illustration of the importance of political independence and integrity for the survival of charitable organisations.

As is essential for all not-for-profit organisations, CORSO's legitimacy with its donors and supporters was vital. This paper considers the manner in which CORSO both shaped that legitimacy and shunned it, as marginalised activists captured management. There are two critical decisions that caused organisational 'stress'; the first impacting the organisation from the late 1960s and the second from the late 1970s. From a purposive perspective the impact of these decisions may allow us to argue for the standard of accounting control and recording as 'bio-markers' of organisational health. In a favourable environment (until 1970), accounting controls and records demonstrate rigour. These deteriorate from 1974 and functionally collapse between 1986 and 1989.

Data for this research included both secondary and archival sources. Secondary sources of both a general and (CORSO) specific nature were located. This was useful in creating a broad view of the organisation and identifying further potential sources. Secondary sources included books, newspapers and magazines. Following this process, and parallel to it, numerous primary source documents (at the Alexander

¹ Council for the Organisation of Relief Services Overseas

² This reference is to its demise as a substantial NZ aid agency.

Turnbull Library) in the form of annual reports, correspondence between member group representatives and the organisation, CORSO publications and press releases were also accessed. Primary sources provide unique challenges as they are often presented illogically, reflect bias or, in the case of annual reports, contain inconsistencies between years or are discontinuous. Conversely, secondary sources, in particular the CORSO 'biography' by Thompson (1969), the *North and South* article (1991) and several newspaper articles, were replete with concise, although selective, information. The limitation of such secondary sources includes the topicality of their focus. This dictates the chosen 'lens' through which CORSO was viewed and it creates temporal parameters around information presentation. Direction to sources, both primary and secondary, was aided by a limited collaboration with PhD candidate, Peter Kitchenman, who is presently investigating CORSO.

2.0 The CORSO Story

2.1 Introduction

CORSO was established on August 16 1944, as an overseas aid coordination body by the National Council of Churches, The Society of Friends and Red Cross (NZ) (Thompson, 1969). Its early years were marked by great success and it was often engaged by other agencies to distribute their material aid, acting as an umbrella organisation for groups interested in overseas aid (Lovell-Smith, 1986). This coalition structure served it well in the stable society of post-World War II New Zealand. From 1970 the preconditions that led to CORSO's decline emerged. The importance of organisations in society as microcosmic components of the whole has been noted and infers reflexively the impact of societal developments on these organisations. Historically, with regard to charities in New Zealand, women's support through their importance in volunteer labour, was vital for success. As it pertains to CORSO, an organisation reliant on volunteer collectors, this observation is of particular significance with the increased participation of women in paid employment from the 1960s (Tennant, 2001) as it reduced women's discretionary time for philanthropic activity. Volunteer labour was essential due to the labour intensity of material aid handling and 'door-to-door' appeals. In addition, suggestions of a decline in the "sense of community", with economic policies stressing individualism, could be

expected to have a disproportional impact on CORSO relative to other charities (Wilson, Hendricks & Smithies, 2001) if it did not evolve along with societal change.

From around 1970, society became increasingly politicised and CORSO's structure was such that it could not step outside of this societal influence. Dissent grew within the organisation over its goals and methods. External factors arose threatening the primacy of the organisation in terms of overseas aid and development. Increased competition from international agencies occurred throughout the 1970s and, from 1975, good relations with the government deteriorated. These issues, aggravated by limited public awareness of overseas aid issues, caused CORSO to decline in relative importance into the 1980s. CORSO's *modus operandi* was at variance with its new international rivals. These organisations used television advertising coupled with street appeals which required less labour than door to door collections. Also, they sought only cash donations and not material items, and thus had a reduced dependency on volunteer labour. This study shows how CORSO's structure was such that it lacked effective mechanisms to exclude (or control) minority groups with more radical "agendas" than their core middle-class membership.

Increasingly, from 1977, CORSO presented a radical leadership that alienated public support. By 1990 the priority given in their activities to Maori development caused the near collapse of CORSO. Media attention alluding to the possible future demise of CORSO caused an otherwise uninformed public to rapidly eschew the organisation. The annual door-to-door appeal was abandoned. Subsequent to this period the organisation reflected a continuation of radicalism. Its remnant contemporary form berates GATT, the WTO and promotes Maori sovereignty. For the purposes of this discussion, focus is directed to the period up to 1991 and the functional 'death' of CORSO as a national orthodox foreign aid organisation.

2.2. CORSO and the changing environment in which it existed (1944-1981):

The growth (1944-1969)

CORSO began towards the end of World War Two in response to the plight of war dislocated refugees, specifically four million displaced Europeans. The organisation's primary aid focus was to Greece, Yugoslavia and Poland (Thompson, 1967). From 1947 it extended its activities to China, aiding people adversely affected by the war with Japan (Thompson, 1969). It coordinated the overseas relief activities of its

member groups³, acting as a conduit for resources, material (including shoes, clothes and medicines) and cash, to overseas organisations dedicated to foreign aid (Lovell-Smith, 1986; Thompson, 1969). Principal amongst these bodies were those of the United Nations, the UNRRA (UN Relief and Rehabilitation Agency) and later, UNICEF (United Nations Children's Fund). CORSO enjoyed success in its early period, with an integral role in New Zealand's social framework, receiving strong support from a cross-section of society, including many church groups (Thompson, 1967). In addition, from 1951 onwards, CORSO ran public, charitable appeals.

During this period relations between CORSO and successive governments were consistently positive, and Government lifted its wartime restrictions on charitable appeals to allow CORSO to resource its activities. Golden Kiwi grants were later allocated by the government to CORSO⁴. Consistently favourable relations were maintained with subsequent governments (including Prime Minister Walter Nash⁵, who willed CORSO a legacy) until 1975. But from this time the organisation's growing radicalism brought it into conflict with the National government of Robert Muldoon as will be further described.

In essence, the first twenty-five years of CORSO evidenced broadly steady growth, attributed to an inclusive structure favourable to a wide cross-section of groups⁶. This was also reflected by increasing fund inflows over that period, from an income of \$172,000 in 1952 to \$2.3 million in goods and \$700,000 in cash in 1965 (Thompson, 1969)⁷. Growth was supported by a benign, stable social environment and limited competition from other charitable organisations, as few major international aid charities had then arrived in New Zealand.

From 1965 the growth of CORSO engendered two major organisational challenges. Expansion and increasing organisational complexity had necessitated decentralisation and the establishment of six sub-committees of the Executive⁸. Almost contemporaneously (from 1969), major changes in CORSO's field staff occurred

³ See Appendix 1 for a listing of these.

⁴ Golden Kiwi was a national lottery. Funding from this source caused objections amongst some church groups belonging to CORSO because of their anti-gambling beliefs. This concern was addressed by establishing a separate fund for these receipts (Thompson, 1967).

⁵ Elected leader of the Labour party in 1951 and Prime Minister from 1957-1960.

⁶ By 1967 the CORSO 'coalition' comprised fifty organisations as shown in Appendix 1.

⁷ Refer to Figure 2, page 14, and related commentary for details regarding material donations.

⁸ These were Finance and Property, Budget and Projects, Staffing and Administration, Publicity and Education, Material Aid, and Youth Against Hunger (Thompson, 1969).

(Thompson, 1969). These internal factors, combined with a steady growth in charitable appeals presented more administrative cost over-runs and a challenging operating environment⁹. Furthermore, workforce and lifestyle shifts were recognised in Thompson's 'biography' of CORSO as a challenge, but the organisation felt confident in its ability to react to these changes (Thompson, 1969).

2.3. 1970-1981: The Decline

It was the changing social environment facing CORSO from 1970 that was to start the organisation's decline. Political activism offshore spread to New Zealand, affecting CORSO's membership base as well as the focus of CORSO's aid. The combination of these factors militated to cement the decline of CORSO through the 1970s which, despite a brief renaissance in to the mid-1980s, was functionally terminal.

Significant societal changes included the growing politicisation in representative groups as a domestic reflection of the counter-cultural developments overseas. For example, anti-Vietnam War protests evidenced this radicalisation so that insular, conformist society groups became increasingly exposed to movements motivated by societal critique. The 'flower power' generation challenged existing social norms from the early 1970s, aided by increasing awareness of the wider world through the growth of television (North and South, 1991). This created internal friction between new member groups and the traditional support base of CORSO. The inclusion of new groups represented increased political awareness (Dominion, 1974a; 1974b)¹⁰ and by 1972 there was a clear emergence of a changing agenda within CORSO. Further, the 'global village' effect brought increasing competition from international organisations¹¹. These organisations brought overseas credentials to their local operations, posing a threat to any indigenous charities.

Political awareness also diverted the particular focus of CORSO. Firstly, a new understanding emerged that reactive aid initiatives, the mainstay of CORSO's work, did little in the long-term to ameliorate poverty (Arnold and Glensor, 1974). This realisation directed CORSO's attention progressively towards local issues in

⁹ In 1969 CORSO targeted 10% administration costs but an increasing recognition of the need to advertise in the face of growing competition would lead to higher costs.

¹⁰ The 1967 addition to membership of the New Zealand University Students Association was one such group.

¹¹ Consideration is not given to the competition created by the emergence of environmentally focused charities. These may have aggravated 'donation fatigue' but they are not significant in terms of CORSO's decline relative to other aid agencies.

infrastructure development, in particular overseas jurisdictions. Secondly, progressive radicalisation was reflected in growing concerns for poverty in New Zealand.

2.4 Aid Focus

In response to the realisation that the past endeavours had failed to address the causes of poverty, increased focus on development arose within CORSO. CORSO publications in 1972 and 1974 detailed the failure generally of aid agencies initiatives from 1945 to 1972, citing the relief focus as the cause of failure (Arnold and Glensor, 1974). Over this period the relative economic position of developing countries had deteriorated in contrast to the post-World War II boon in North America and Australasia. From 1950 to 1970 these developing countries showed a decline in their contribution to global exports from 32% to 18%, on deteriorating terms of trade¹². In addition, their Gross National Product (GNP) grew by just 25% from 1960-69 to a nominal average of US\$218 per capita and developing country debt grew from US\$37.5 billion to US\$59.3 billion in the period 1965-1969. This deteriorating situation prompted CORSO to focus increasingly on the causes of underdevelopment and poverty (Balasuriya, 1974). The previous practice of providing material aid from clothes drives was also seen as ineffective and, from the late 1960s, expensive in terms of the new focus.

A resulting focus was placed on the causes of poverty and on development in preference to relief. This policy transition also occurred in Christian World Service (CWS), a CORSO member (Lovell-Smith, 1986). Yet indications exist that the public held a perception of aid as synonymous with crisis relief, conflicting with the transition in CORSO policy towards development. This shift amongst the organisation's leadership meant that in 1972 the CORSO council called for analysis of New Zealand's relationship with developing countries with a view to identifying imbalances between New Zealand and those countries (Arnold and Glensor, 1974). In 1978 confidential notes from the CORSO discretionary fund reveal \$5,000 was sent to dissident groups subject to repression in Malaysia for publication of their newspaper, *Mimbar* (De Bres, Campbell & Harris, 1974). The organisation's relationship with CWS grew closer under Pamela Gruber's leadership of that organisation (Lovell-Smith, 1986). This organisation was itself becoming more political, directing funds

¹² This specific measure may be somewhat misleading in that wartime demand for commodities is likely to have inflated demand and prices for developing country exports.

from its annual Christmas appeals to causes, including fighting racism in South Africa (Lovell-Smith, 1986).

2.5 New Zealand Focus

Both CORSO and CWS engaged in an increasing critique of New Zealand societal values, identifying a lack of ‘distributive economic justice’. Highlighting injustices to Maori came to form a significant part of the policy agenda of these two organisations. From 1972 a growing focus on poverty in New Zealand was central to CORSO’s relief programme. This caused conflict with the Muldoon-led government from 1979 (North and South, 1991).

2.6 Divisions within CORSO: the reaction to change

Unquestionably, tensions emerged within CORSO between increasingly disparate groups. The more traditional membership base remained largely apolitical, seeking to extend aid and poverty relief to overseas destinations. In contrast, newer membership groups sought far-reaching political changes, both internationally and domestically¹³. Disquiet over CORSO’s changing direction is articulated from 1973 with concerns expressed at the fourth Annual Regional Conference in Gore (held on 27th April 1974) that CORSO should stay with safe issues and avoid criticism. Attendees were disquieted regarding the variety of the 60 groups then comprising the organisation (CORSO, Gore, 1974).

Battles for CORSO’s control and its reducing integrity began destabilisation in the early 1970s. Further, a decision was made at the 1975 AGM to alter CORSO’s structure yet again. A new class for individual membership (as well as groups), increased regional cooperation, the introduction of a new class of consultation, and a new constitution were all intended to create a closer-knit structure. The leadership believed that factions evident would be resolved further by the establishment of three clear aims: relief, development, and education in New Zealand on the causes of underdevelopment (CORSO Annual Report, 1975).

¹³ This division is clearly in evidence at a Special Meeting held 1 December 1973 in which CORSO’s Information and Education Resource Committee proposed to establish a division called *Action for World Development*. Concerns by CORSO chairman, N. Guscott and treasurer A. Irvine related to the control this Committee would have over the new division and they proposed it be established outside of CORSO. Their failure to move this body away from CORSO led to their resignation (Dominion 1974a; 1974b).

However, the lack of central control of CORSO was perpetuated and probably aggravated by these changes as the Director was replaced by a new office of General Secretary and co-ordination rather than direction, was accentuated (CORSO Annual Report, 1976). Although internal support remained strong, a clear decline in resource inflows appears post-1973, showing the changes and re-stated aims had done little to stem the decline. Documentary evidence of public perception confirmed a rising mistrust and, combined with the societal changes already referred to, reduced donations to CORSO. A later section of this study considers three incidents from the 1970s which highlight this decline, and the impact on income of these events.

2.7 External Implications

The annual accounts reveal difficulties in financing operations from 1970 (CORSO, 1976). Previously conservative budgets for the succeeding year were published with annual reports. The conservatism of these is reflected in 1967 and 1968 publications where modest expectations were set in recognition of the recession New Zealand then faced (CORSO Annual Report, 1967; 1968). Expenditure was budgeted to correspond with modest income forecasts and adherence to budgeted expenditure was rigorous.

Table 1. Annual Income against Budget and actual donations

	1967	1968	1969	1971	1975	1977
Budget income		500,000	650,000		750,000	540,000
Actual income	670,000	622,000	695,684	1,124,000	589,507	508,000
General donations	520,000	506,000	503,327			201,000

Sources: CORSO Annual Report, 1968; CORSO Annual Report, 1971; CORSO Annual Report, 1974; CORSO Annual Report, 1975; CORSO Annual Report, 1976; CORSO Annual Report, 1978¹⁴.

Yet the 1970s experience was of income below budgets and declining. The 1974 Annual Report included treasurer concerns over the level of income (down on budget) and meanwhile, expenses were ahead of forecast (CORSO Annual Report, 1974).

¹⁴ Incomplete data is due to changing annual report presentation. The data tabled is, however, sufficient to expose the comparative deterioration in accounting controls and budgeting when the organisation is under organisational stress. A period of crisis and dissent occurred from 1973 and is accompanied by less robust accounting. The table also reveals a high percentage of general donations relative to total income in 1967 and 1968. This tends to suggest greater sustainability/recurrence of this income than that income sourced from special appeals. It may be argued that it is a proxy vote of confidence in the organisation per se. Growing reliance on this source of funding is also important due to the style of new aid rivals and their focus on 'special, emotive' appeals.

Table 1 shows these income projections and reports. Rising administrative expenses are important in light of public concerns surrounding how much of appeal funds collected actually went to those it was intended to benefit (Survey one, n.d.; International Research Limited, 1973). It is difficult to imagine accounting was central to CORSO's decline but it can be seen to reflect (as a bio-marker) the impact of the organisation's changing 'fortunes', both financial and non-financial.

2.8 Public Attitude Surveys

The New Zealand public's general perception of overseas aid was that it should be geared to meeting peoples' immediate needs, relieving famine and hardship. This perception, whilst reflective of a lack of education concerning the value of development, caused public confusion over CORSO's programme (Otago Daily Times, 2000). These factors are identified in two surveys conducted in 1973. In a survey of twenty-six people, fifteen indicated they would not be prepared to donate to CORSO (Survey one, n.d.) with eighteen nominating CORSO as their least preferred charity. The report analyses reasons by gender. Men expressed concern in relation to the magnitude of administration costs and the amount of funds reaching the intended destination. In contrast, many women were sceptical that those active in the charity sought self-enrichment, some citing they had donated clothing for overseas aid, only to see it being worn locally by CORSO collectors. However, both groups were concerned about donated funds not reaching intended beneficiaries and articulated a preference for domestically focused charities (Survey one, nd).

The respondents voiced a primary concern for aid to respond to hunger, a point reiterated in a second survey (502 respondents) in which 66% identified hunger as the priority (Research International Limited, 1973). In this later survey, only 15% of respondents thought CORSO should control distribution whereas 39% favoured the Red Cross and 21% preferred government control¹⁵. Similarly, 12% felt CORSO was the least suitable agency (Research International Limited, 1973). CORSO's changed focus to development, its dependence on postal appeals and, it seems, falling out of

¹⁵ Although surveys indicated a majority (71%) approved of foreign aid most had a limited understanding of the issues (Otago Daily Times, 2000; Applied Research Consultants, 1987). Relatively high profile private sector appeals led to a belief that charitable organisations were responsible for most overseas aid. In reality, the majority of overseas aid originates from government (Applied Research Consultants, 1987).

touch with “heartland” New Zealand, had undermined its previous position as a charity of choice.

2.9 CORSO’s ‘collision’ with the National Government

In addition, the increasing political activism of CORSO through the 1970s led to deterioration in government relations. Until 1975, relations with the then Labour Government had been positive. CORSO had expressed concerns when National came to office in 1975 as CORSO’s growing focus on poverty in New Zealand placed it in direct opposition to the new Government. New member groups were increasingly radical by this time, largely due to General Secretary Toby Truell who assumed the office in 1977 (CORSO Annual Report, 1978). A measure of organisational tension is reflected in his comment that CORSO had been stacked with church people when he assumed office, but that much had been done to lessen its reliance on these groups through his tenure (Lovell-Smith, 1986). One part of this reduced reliance on ‘church people’ was the admission of the Maori Council to CORSO membership in 1977. Furthermore, CORSO changed its name in 1977 to the New Zealand Justice and Development Organisation but retained CORSO for the purposes of stakeholder recognition.

The catalyst for the government collision was CORSO’s film produced in 1979, titled *A Fair Deal* (CORSO Annual Report, 1979). Television New Zealand refused to screen this film which focused on labour exploitation in Hong Kong and aimed to educate the public of New Zealand’s role in causing such poverty. The film, in combination with CORSO’s attention to poverty amongst Maori and other disadvantaged groups in New Zealand society, caused a government backlash¹⁶. On 19 September 1979 the government legislated the removal of the tax exempt status of CORSO and ended a \$40,000 annual government grant to the organisation (Evening Post, 1994).

Member organisations of CORSO were broadly supportive, with the majority opposed to the punitive government action. There were letters to government to reverse its

¹⁶ Prime Minister Robert Muldoon was outraged at CORSO’s position that poverty existed in New Zealand and that New Zealand, through trade, was responsible for contributing to poverty overseas. He lamented the demise of CORSO’s focus on aid and the emergence of its political agenda. Consistent with his forthright political style he appears to have taken the attack somewhat personally and reacted vigorously. His animosity towards CORSO was in no key regard lessened by their attack on the 1981 Springbok tour of New Zealand (New Internationalist, 1982).

action, press releases (Ministry of Foreign Affairs, 1968), and numerous donations were made in support of CORSO by such bodies as the Pencarrow Labour Electorate Committee (1979). Sentiments of support for CORSO came from disparate quarters, including Trade Aid, The Values Party, Volunteer Service Abroad, and many church representatives (Chairman of Trade Aid to the Minister of Foreign Affairs; The Values Party in Press Release; VSA in News Release)¹⁷.

In contrast (although not concurring with the government action) six members or affiliates expressed concern about CORSO's direction. The YMCA, in a letter dated 21 September 1979, requested CORSO General Secretary Truell to remain low key and focus on overseas aid (Government Action vs. CORSO, 1978-9). The New Zealand Federation of University Women (Inc.) noted reservations about the quality of the educational materials CORSO was distributing (Government Action vs. CORSO, 1978-9). Similarly, the National Council of Women of New Zealand (1979) expressed concern that their donation of \$100 had been spent on producing a Trades Council leaflet and indicated they would review their membership of CORSO in 1980. A letter from the Convener of the Methodist Internal Affairs Committee (1979) suggested the need to investigate what CORSO did with its money.

Although the financial results in relation to appeal income suggest the sympathetic reaction to the government 'collision' outweighed negative reaction; in terms of the public generally indications exist of a level of mistrust engendered by adverse publicity in relation to CORSO (Otago Daily Times, 2000). Over the longer term, it appears the public were not prepared to support the radical political agenda presented by the uniquely New Zealand aid agencies, CORSO and CWS (NZ) (Evening Post, 1994).

2.10 The rise of competition in the foreign aid market

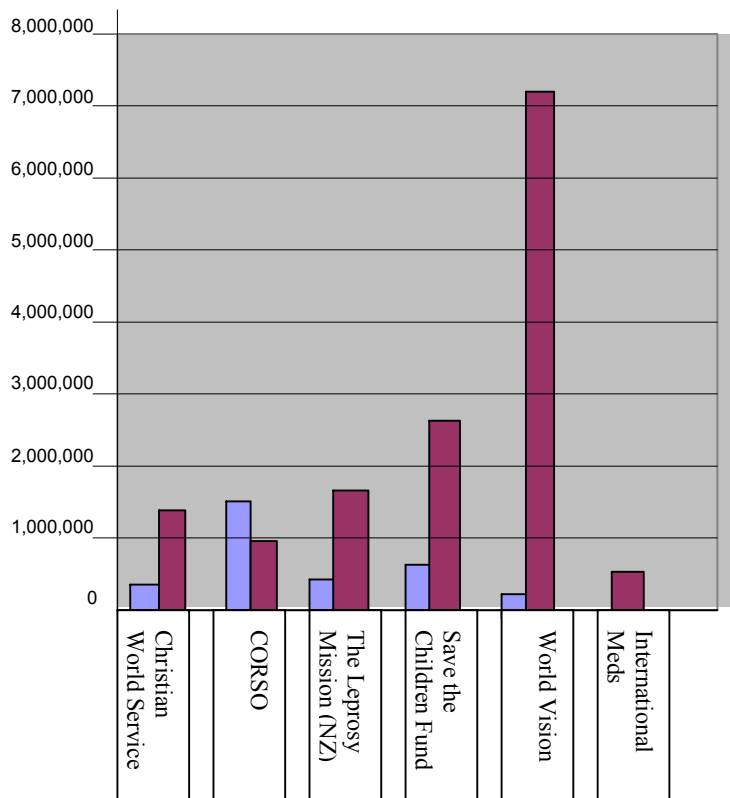
The 1970s evidenced the arrival of various international aid-agency charities to New Zealand. Previously any rivalry between charitable organisations had been restrained or low-key. The establishment of the New Zealand office of World Vision in 1971 heralded increasing competition in the sector (North and South, 1991). Furthermore, World Vision remained removed from the politicisation that impacted indigenous

¹⁷ Information illustrating the impact of Muldoon's attack on CORSO is presented in Figure 2 on page 16 and related commentaries.

organisations, and was more closely corresponding with public perceptions of an international charity.

World Vision’s overseas experience in donor-generation methods applied to the local situation, and resulted in that organisation’s rise from its beginnings in 1971 to becoming the largest aid agency in New Zealand by 1977 (Lovell-Smith, 1986). In similar fashion, the TEAR FUND (The Evangelical Alliance Relief Fund) grew rapidly from its inception in New Zealand in 1974 (Lovell-Smith, 1986). These agencies simply collected funds through advertising-supported appeals, for distribution as overseas aid. The magnitude of the shift in the relative incomes of domestic and international aid agencies is depicted in Figure 1.

Figure 1. Incomes for Aid Agencies in New Zealand in 1972 and 1984.¹⁸



¹⁸ It is interesting to note that, of funds raised by other organisations, between 67% and 91% was applied to overseas aid. For CORSO that amount was just 50%. Of the 50% that remained in NZ, 62% (31% of funds raised) was used for administration and the balance went on education. This education budget exceeds all of its competitors. Also worthy of mention are the relative improvement in the fortunes of CWS and The Leprosy Mission. In particular, CWS was both essentially indigenous and progressing towards radicalism. An examination of its dynamics and comparative vigour may well be useful in viewing CORSO’s fate.

2.11. CORSO: 1981-1991: Financial and funding difficulties

The start of the 1980s saw a brief ‘renaissance’ of CORSO and its fortunes (CORSO Annual Reports 1982; 1983; 1985). As any other plausible explanation is absent, the sympathetic reaction to “Muldoonist” bullying appears the likely driver (CORSO Annual Report, 1980). This development peaked in 1985 on the back of a generalised increase in public awareness of Aid projects occasioned by ‘Live Aid’.¹⁹ Whilst 1979 had seen a decrease in donations to CORSO over the preceding year, an increase occurred in 1980, from \$461,000 to \$528,000 (CORSO Annual Report, 1980). This trend continued through to 1984 and was amplified by ‘Live Aid’ in 1985 (CORSO Annual Report, 1975). Thereafter CORSO’s fortunes progressively declined until 1990 when key personnel left to establish a New Zealand branch of Oxfam (Dominion, 1991). From this point, relative to the growth in other agencies and in absolute terms, CORSO was essentially defunct as an organisation. The contextualisation of CORSO fortunes requires a view of the organisation relative to other aid agencies as shown in Figure 1²⁰.

Figure 2 shows CORSO’s income and administrative expenses as well as receipts from annual appeals up to this period. The precipitous growth in cash inflows in 1985 is indicative of a more general increase in the profile of overseas suffering; it does not reflect a fundamental revitalisation of CORSO. This is supported by its subsequent decline in the latter half of the 1980s. The peaks (1971-1975) reflect the impact of special appeals in the main with the treasurer reporting concern in 1974 regarding over-reliance on these appeals²¹.

What is illustrative of organisational ill-health is the convergence of CORSO’s expenses (administrative and fund raising), represented by the black line, and annual appeal income, CORSO’s principal recurrent source of unencumbered funds. Inflation

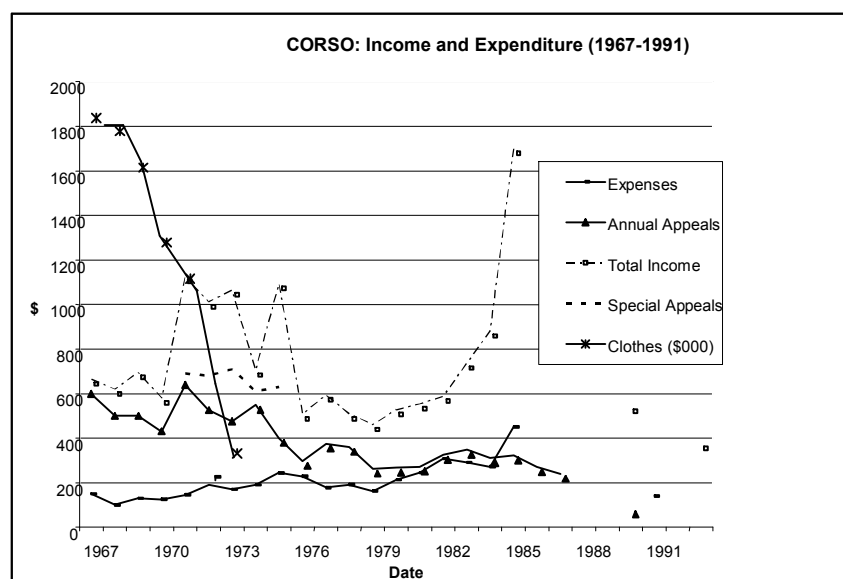
¹⁹ Live Aid was an aid raising initiative of Bob Geldoff, former lead singer of ‘The Boomtown Rats’. It involved a diverse range of ‘Pop Stars’ in the UK and America, generating a chart-topping single track on each side of the Atlantic. Its purpose was to publicise the plight of those afflicted by famine and drought in Africa and to raise funds to alleviate this suffering.

²⁰ This is necessary as a species of control for the effect of inflation on the real value of fund inflows. Inflation over this period was up to 17% per annum. For this reason nominal dollar inflows are not a decisive determinant of the comparative decline of CORSO, only CORSO’s resource base relative to its competitors can reveal this (Baskerville, 1999).

²¹ These included ‘Operation Hope’ and ‘Live Aid’ in 1985, focusing on famine in Saharan Africa. Similarly, the Indo-China appeal in 1975 met with a favourable response. The 1973 Ethiopia and West Africa appeal returned \$457,405 as opposed to general donations of \$471,463 (see figure 2 for further details). In 1971 the special appeal focused on east Pakistan (now Bangladesh).

adjustment essentially flattens the slight increase in expenses and in relation to income adjusted for inflation, a decline in real terms from 1971 is in evidence.

Figure 2: CORSO Income and Expenditure (1967-1991)



Source: CORSO Annual Reports: 1967-1982; 1985-1986; North and South, 1991; Overview, 1991; 1987; CORSO AGM, 1990

In 1974 there was an end to discussion on collections of clothing. This had been foreshadowed since the late 1960s when the cost of handling and transporting clothing arises as a concern (1968-1969). In the 1968 Annual Report concerns are reflected about the cost of transporting clothing. The cost recorded is \$50,674 but the report indicates actual costs, including depreciation, could be as much as double this amount. Handling clothes consumed half of staff time. It was also noted that “no one dies from a lack of clothes”.

Growing donation specification from 1985 contributed to inflexibility of fund application with increasing levels of specification of legacies (Evening Post, 1994). Prima facie this suggests a reluctant scepticism on the part of the donors who favoured overseas aid undertakings (CORSO Annual Report, 1986). This led to financial crisis in 1989. Towards the end of the coverage period there is a paucity of information, due to the cessation of annual reports. However, the 1986 Annual Report alludes to the financial difficulties related to increasing specification of donations and legacies.

2.12 Internal Developments

The progressive radicalisation that had begun in the 1970s, accelerating in the latter part of that decade, continued through the 1980s. The leftist agenda was reflected in the call for a 'new economic order' (CORSO Annual Report, 1978). Once 'captured' by the left the leadership ensconced this agenda with a further restructure in 1979 which centralised control of projects through a National Projects Officer (CORSO Annual Report, 1979). Expenditure on community awareness and education more than doubled from 1983 to 1985, to \$156,466 (CORSO Annual Report, 1983; 1985). Increasingly, CORSO was perceived as a radical, communist organisation, and appeal responses indicated dissatisfaction with the organisation predicated on anti-communism (CORSO Newsletter, 1978).

From 1984 CORSO's General Secretary, Ross Stevens, implemented a 'Justice begins at Home' programme and developed the Maori Development Fund known as the *Aotearoa Puutea Fund* (from 1986) (CORSO Newsletter, 1994). The developing New Zealand focus for CORSO's activities was encapsulated in the aims of this fund which was to utilise two-thirds of CORSO's income within New Zealand (CORSO Annual Report, 1986). The localisation of aid resulted in a negative public reaction as already noted.

In 1986 the *Aotearoa Puutea Fund* gained a full-time coordinator, H. Halkyard Harawira (CORSO Annual Report, 1986) and in the same year a newsletter presented the then radical view that the Treaty of Waitangi was a fraud (CORSO Newsletter, 1986). Now the dissent between Maori and non-Maori members of CORSO, plus increased specification of donations, placed financial pressure on the organisation as leaders had less ability to direct fund flows. In 1984 \$63,617 of donations were specified relative to \$880,000 total income, but specification increased to \$453,234 in 1985 against of \$1.7 million total income (CORSO Annual report, 1986). This suggests an increase in some scepticism towards CORSO's integrity as a conduit of unspecified aid funds.

2.13 The 'implosion' of CORSO

Organisationally, CORSO had not encountered the need to preclude or control individual agenda until the early 1970s. This organisational 'delicacy' resulted in capture in the late 1970s. After this time centrality of control challenged many

member groups' commitment to the organisation. The 1988 AGM saw further divisions in relation to effective fund raising, and a physical assault on CORSO member Pomau Papali'i by one of the "Maori radical Harawira faction" (Mary Woodward to Elizabeth Duke, 3 October 1990)²². The Auckland branch proposed winding CORSO up and resigned themselves to expulsion.

Organisational tensions were revealed in letters (e.g. Duke to Woodward) and in records of CORSO's 1990 AGM which identified reasons behind the monetary crisis. Long-term budgeting problems, inadequate provision for administration costs, competition from the advent of Lotto, and general economic stress in New Zealand from restructuring were exacerbated by a lack of annual accounts since 1986 (CORSO AGM, 1990). Deterioration in accounting controls aggravated by increased level of donation specification and a marked decline in income post-1985 led to financial difficulties by 1989. The 1990 annual report presents a balance sheet in which negative net assets are stated at \$194,596, corresponding approximately with the over-budgeting for that year's annual appeal as \$109,000 had been collected against an anticipated \$300,000. Mounting debt resulted in all but two staff being sacked, which still resulted in administration costing 51% of income (CORSO AGM, 1990).

Many key personal, disenchanted with CORSO's direction and fractiousness, deserted the organisation in 1990 to establish Oxfam (NZ) (Dominion, 1991). This organisation offered a secular alternative to the Christian-based World Vision. Many CORSO supporters switched their allegiance to this new organisation. The Governor General, Catherine Tizard, and Edmund Hillary became patrons of Oxfam (Evening Post, 1994).

To combat negative press from dissatisfied members, CORSO sought to compare its efficiency in distributing aid with that of Oxfam. It promoted itself as by-passing the international bureaucracies due to its exclusive New Zealand nature. Furthermore, in Issue 42 of *Overview* (the CORSO magazine) expenses were \$13,231 (16.2%) for its 1990 Annual Appeal, against \$81,569 income. This was compared with Oxfam's target to hold expenses to 30% of income. CORSO criticised the budgeted advertising

²² Mary Woodward was a member of CORSO Auckland (Mt. Eden). This branch was dissatisfied with the organisation and had proposed winding it up. Reference to 'Friends' not getting involved as a Society suggests her involvement in CORSO was by way of The Society of Friends. It is believed Elizabeth Duke was a Dunedin member of CORSO, also a member by way of her involvement with The Society of Friends.

expenses of other aid organisations as “expensive”. Yet comparative income evidence suggests such advertising was necessary and effective in attracting funds.

2.14 External developments

In this period the international agencies prospered (Evening Post, 1994). Their campaigns and advertising were ‘slicker’ and their emotive promotions better accorded with public perceptions. World Vision’s ‘Forty Hour Famine’ was, and remains, an effective way of enlisting support. Child sponsorship, in which a photo and letter from the child sponsored are sent regularly proved popular. The focus was both sentimental and responsive to urgent need, a strategy that has proven successful in mobilising public support (North and South, 1991). Further, the organisations using these promotional devices remained apolitical. The shift in public support to these bodies was reflected in their growth of fund inflows. In contrast, CORSO presented as an increasingly confused and factious organisation. Its political nature alienated public support.

Externally the aid ‘market’ had become progressively more crowded from the early 1970s. New Zealand branches of international organisations prospered. This is indicated by World Vision’s \$10,500,000 income in 1990. In 1992 this organisation raised \$17,000,000. Oxfam, just two years from its New Zealand inception, raised \$611,402 in 1992 (Consumer, 1993). CORSO lost its Ministry of External Affairs grant as the Ministry became concerned to direct its resources through the most viable organisations²³. In a 1991 CORSO Newsletter Christian Children’s Fund is rebuked for coming to New Zealand (Overview, 1991). By 1992 that organisation raised funds of \$2,000,000.

CORSO had come to be viewed as a fringe group, promoting a radical agenda. The focus on attacking capitalism and addressing Maori poverty was a path that the New Zealand public were unwilling to follow (Evening Post, 1994). Moreover, their development agenda that evolved from the early 1970s was poorly understood. Those directly involved in aid had a greater understanding of this agenda and its merits but this was not reflected in the general population (Applied Research Consultants, 1987).

²³ It is worth noting that as recently as 1996 CORSO received a government grant of \$146,000 for agricultural rehabilitation work in Sierra Leone and Ethiopia (New Zealand Executive Government News, 1996). This is evidence more of a residual role in overseas aid and development pertaining to their historically developed distributions network, and not necessarily an indication of essential organisational vitality, because the specified funds conferred no allocational discretion to CORSO.

In response to this situation, and negative media attention in the form of a *Frontline* television episode in which CORSO's demise was foreshadowed, the organisation cancelled its 1990 annual 'door-knock' collection, preferring a postal appeal. In successive years supporting television advertising was eliminated and envelope distribution restricted to 'high response' areas. This approach was aimed at cost reduction, responding to the competitive threat of other organisations. This unquestionably accelerated CORSO's decline and can be seen as reactive, rather than a strategic choice.

3.0 CORSO beyond 1991: A post-script

The organisation today exists as a marginalised shell of its former self. It seeks to advance its radical domestic agenda in relation to Maori development and *Tiro Rangitiratanga* or sovereignty (CORSO Aotearoa New Zealand, 2005). Beyond this it berates free-trade and bodies established to promote free trade, including the World Trade Organisation (WTO) and GATT. CORSO today opposes New Zealand's role in prescribing free-market approaches to trade for Pacific Island nations, and is politically at the radical left, reflected in its focus on globalisation and its negative implications (GATT watchdog, 1998; 1997). In this view transnationals are seen as 'villains'. The IMF is viewed as seeking control of developing countries, imposing demands on them for economic reform as loan conditions. Traces of CORSO exist in two branches (Wellington and Dunedin). Contemporary CORSO is beyond the purview of this study; however 'default brand persistence' provides a plausible explanation for the continuation of the CORSO name.

4.0 Theory in relation to CORSO: A consideration of the theoretical structures advanced by the CORSO case

4.1 A general consideration of organisational theory

Change is the focus of much theory and research on institutions yet it is only recently that situations involving deinstitutionalisation and reinstitutionalisation of existing forms have been considered (Scott, 2001). In regards to the collapse of a national charity 'brand', we understand that CORSO's weakening of, and disappearance from its formerly strong position comprises a deinstitutionalisation. As Scott (2001) outlines, changed beliefs and behaviours are indicated in such a decline and therefore the causes of deinstitutionalisation are multiple. Whilst there could be an argument for

entropy²⁴ as a macro level explanation for all such demise, it is an aim of this paper to provide opportunity for institutional learning, at the micro level at least. This paper has already described a number of factors that could have contributed to CORSO's decline but cannot hope to analyse definitively all the causal connections. In essence a number of theoretical perspectives could have been applied to this case study. We focus on the most salient factors and conjecture that two critical decisions by CORSO's governing body were instrumental in that organisation's decline. Critical decisions taken by CORSO's governing body regarding firstly development versus aid and secondly, the openness of membership, shaped and shunned the legitimacy it had generated from its position as a coalition of 'heartland' New Zealand not-for-profit organisations.

In relation to the study of not-for-profit institutions, the role of legitimacy has been canvassed by a number of researchers (e.g. Cribb, 2005; Irvine, 1999). Not-for-profit organisations particularly require social acceptability and credibility in order to attract the material and human resources needed to survive. This acceptability is generalised to the term legitimacy within a particular framework of resource dependency wherein the charity is attentive to its donors and funders and is particularly concerned when funding has excessive conditions attached (Ebrahim, 2003). The manner in which these organisations manage their dependency on external resources affects the likelihood of ultimate survival.

4.2 The relationship of theory to CORSO history: shaping and shunning

In regards to the shaping of CORSO's legitimacy, the move to prefer development over aid was a critical decision that brought a new cognitive framework for philanthropic overseas aid in New Zealand. CORSO's early success was founded on a high level of legitimacy, obtained by satisfying the public's interest in fulfilling an altruistic impulse towards war refugees. A keen sense of a privileged position in having been spared the destruction and privations of war's impact on the civilian population, in part, informed by accounts of servicemen returning from World War II, dictated an original objective of relieving suffering and dislocation caused by war (Lineham & Davidson, 1987). The paucity of conflict on the previous scale in the years succeeding the war led to an extension of aid and relief overseas on a more

²⁴ This is the tendency towards disorganisation in the social system and is preferred by a particular school of institutional theorists (Scott, 2001)

general basis, yet the emphasis remained on a reactive approach to immediate humanitarian demands (CORSO Annual Report, 1955; 1965).

When CORSO initiated its controversial expanded programme combining aid and development, the public's prior support waned (e.g. Otago Daily Times, 2000; Survey one, n.d.). The preference for development lacked resonance with either donors or supporters and CORSO worked hard to educate its stakeholders as to the benefits of this approach (e.g. Arnold and Glensor, 1974) which the governing body deemed to be essential. Crisis aid was a 'band-aid', but well developed infrastructure in developing countries would reduce the need for such aid. This changed emphasis was therefore internally driven and CORSO took opportunities to legitimate the new focus. In so doing, they responded to donors' or supporters' resistance for efforts to change commonly held beliefs. That they were successful is evidenced by the manner in which new international aid-agencies, also espousing these views, expanded rapidly in New Zealand (see Figure 1). Therefore we do not believe that this critical decision was fatal to the organisation and effective communication would have shaped a positive future legitimacy for CORSO.

Of a more instrumental nature in CORSO's decline were critical decisions over membership which were tantamount to shunning the organisational legitimacy built by CORSO over thirty years. Strategically, the inclusive and loose nature of membership with multiple conflicting beliefs and aims allowed strong lobbyists to capture the organisation. This was an endogenous, 'bottom-up' change (Oliver, 1990) imposed on the organisation by powerful groups (DiMaggio, 1988) aided by the inherent weakness of the coalition governance of CORSO's.

Typically, successful coalitions rely on sufficient goal-based convergence to maintain coherence rather than a comprehensive set of shared goals. Therefore the domination of constituent identities requires strong, centralised internal control. Initially CORSO lacked effective control until it was won by a 'new breed' of organisational leader (not later than 1979). Prior organisational weakness was aggravated by a non-combative and inclusive approach to this new breed by the organisation's traditional membership. These factors enabled the 'capture' of CORSO by radical constituent factions, resulting in a loss of shared identity and vision as has been evidenced in other philanthropic organisations (for example the Myer Foundation (Johns & D'Cruz, 2004), Federal Alliance of Citizens' Initiatives for Environmental Protection

(Markham, 2005)). A rift between traditional groups (such as Rotary and the Lepers' Trust Board) and newer groups, including the University Students' Association, emerged (Dominion, 1974a; 1974b). Disaffection, both internally and throughout the wider community, was a consequence of CORSO's changed political direction. This saw the decline in member groups from sixty in 1974 to thirty-nine in 1983²⁵ and, in turn, evidenced reduced public support for CORSO from 1973. Strong leadership was required to be balanced against the importance of the broader constituency, whose active support was uniquely essential to CORSO's fund inflows.

It appears that the more radical elements responsible for CORSO's capture were unable to identify the inextricable link between CORSO's social capital and its continued need to serve the public interest in order to retain its legitimacy. Some part of this is evident in General Secretary Truell's satisfied account of reducing the organisation's reliance on 'church people' (Lovell-Smith, 1986) where, although he identified the decreased role of the traditional membership of CORSO, he omitted to assess the negative implications for CORSO in this development, which was similar to a hostile corporate takeover, or capture of a previously apolitical organisation.

Public interest literature with regards to regulators employs capture theory to warn against strong lobbyists who may capture a body established to ensure constituent legitimacy²⁶. This paper suggests capture theory can be extended to situations that are not regulatory but relate to coalitions in the not-for-profit sector. The greater total community interest lacked concentration and therefore CORSO was captured by radical groups, leading to its deinstitutionalisation.

5.0 Conclusion

CORSO began life as an organisation designed to coordinate activities geared towards overseas relief. It was a uniquely New Zealand charity which evolved from a desire to relieve war-induced suffering, to a more general responsiveness to human suffering overseas. Legitimacy theory provides an undemanding theoretical frame for early CORSO. It also explains the period of crisis in relation to reduced legitimacy when, in the 1960s, CORSO began to focus increasingly on development to build foundations for impoverished peoples overseas to gain greater self-reliance. This change in

²⁵ See Appendix 1 for a listing of membership groups over these years

²⁶ In that regulators monitor compliance with legislation in the public interest and that public interest is perceived as legitimate.

strategic direction was insufficiently communicated to the general public, though it was generally accepted within the organisation. A CORSO member, CWS (NZ), also chose development over aid and yet managed to maintain its legitimacy. This suggests a comparative analysis of these related organisations offers future research potential.

From the 1970s the increased politicisation of society impacted CORSO's membership and Maori radicals became prominent in CORSO along with 'leftist' individuals and groups. The early strong coalition was progressively replaced with divisiveness from the mid 1970s amid growing public mistrust of CORSO; as it changed from an apolitical body to one increasingly focused on issues from an anti-capitalist stance. Polarisation and the subsequent consequences are similar to other not-for-profit coalitions (e.g. Markham, 2005).

Deterioration in budgeting was concomitant with CORSO's declining Appeal proceeds. Without suggesting a central role for accounting in CORSO's decline, the correlation of robust or deficient accounting processes respectively with economic good and poor health appears positive. To this extent, accounting is a 'bio-marker' of organisational health. Until the late 1960s, evidence indicates a robust accounting process which subsequently deteriorated, from the 1975 Treasurer's Report onwards.

The essential factor in CORSO's demise was the shunning of necessary legitimacy due to the radical capture of the organisation in 1979. CORSO from 1990 was not a broad-based coalition, but survives as a persistent, yet impaired, brand name employed by a small coalition of socialists and Maori radicals. CORSO failed to erect barriers to capture, or to recognise it. Alarm bells raised by the loss of the 'old guard' leadership in 1973, reduced government support and then the Prime Minister's antagonism in 1979, seemed not to be sufficient warning for CORSO's governing body to recognise it had been captured. This historic perspective on the demise of such a giant in New Zealand charities provides a clear illustration of a failure to sense and adapt sufficiently to its dynamic political landscape.

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**Appendix One. Association Membership of CORSO as at 31st March
in three different time periods**

	1971	1975	1981
Association of Anglican Women	x	x	x
Association of Presbyterian Women	x	x	x
Boys Brigade		x	x
Catholic Nurses Guild of NZ		x	
Catholic Women's league of NZ		x	x
Chinese Association of NZ		x	x
Christian Pacifist Society		x	
Christian World Service		x	x
Christian Family Movement		x	x
Divisional Union of Soroptomist Clubs		x	
Dominion Federation of Townswomen's Guilds		x	
Federation of Business and Professional Women's Clubs		x	
Federated Farmers of NZ		x	
Federation of Labour		x	x
Girl Guides Association		x	
Korean Orphan and Poor Family Scheme		x	x
Leprosy Mission of NZ		x	x
Lepers' Trust Board		x	
Maori Women's Welfare League		x	
Medical Aid Abroad		x	x
Methodist Women's fellowship		x	x
National Commission for UNESCO		x	
National Council of Churches		x	
National Council of Women of NZ		x	
NZ Catholic Overseas Aid		x	x
NZ Educational Institute		x	x
NZ Family Planning Association (Inc.)		x	x
NZ Federation of Young Farmers		x	
NZ federation of University Women		x	x
NZ Friends' Service Committee		x	x
NZ Home Service Committee		x	
NZ Indian Central Association		x	x
NZ Inter-church Council on Public Affairs		x	
NZ Jaycees (Inc.)		x	
NZ Nurses' Christian Fellowship		x	
NZ Order of St. John		x	
NZ Registered Nurses Association		x	
NZ Returned Services Association		x	
NZ Student Christian Movement		x	x
NZ University Students Association		x	x
Scouts Association of NZ		x	
St. Vincent de Paul Society		x	x
Student Teachers Association		x	
Toc H NZ		x	

The Girls' Brigade	X	X	X
The Save the Children Fund	X	X	
UNICEF National Committee	X	X	X
United Nations Association	X	X	X
Wellington Jewish Relief and Welfare Society (Inc.)	X	X	X
World University Service	X	X	X
Young Christian Workers Movement	X	X	X
YMCA	X	X	X
YWCA	X	X	X
Youth Hostels Association of New Zealand (Inc.)		X	
NZ Federation of Country Girl's Clubs (Inc.)	X		
Rotary of NZ	X		
Maori Council of NZ			X
Trade Aid			X
Citizens Association for Racial equality (CARE)			X
NZ Public Service Association			X
ASSOCIATE MEMBERS			
Campaign against Foreign Control in NZ			X
NZ Values Party			X
National Anti-Apartheid Council			X

Sources: CORSO Annual Reports, 1972: 1976; 1982.

Note: Two features are noteworthy in the changing composition of CORSO. There is a decline in membership by traditional, apolitical groups and an increase in those groups with a political agenda. Most obvious amongst this group are the associate members, The Maori Council of New Zealand, CARE and the University Students Association. The withdrawal of the Lepers' Trust Board, Rotary, Jaycees, The Order of St. John and other such bastions of 'middle' New Zealand must have had a significant impact on CORSO's fortunes. In relation to the termination of Save the Children Fund's membership, this relates to its direct and competing role in the New Zealand aid market.