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Accounting and Conflict in the City: The Sheffield Tree Campaign, Counter-Accounts, and Bakhtinian Dialogics

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ABSTRACT

This article contributes to our understanding of the use of counter accounting in social movements, through consideration of Bakhtinian dialogics as a theoretical framing. We explore counter and dialogic accounting in a significant socio-political conflict in the city of Sheffield, UK. Our case covers a public–private partnership (PPP) highway maintenance scheme entailing conflict over a tree-felling scheme in the city. The city-based case had an organized and focused campaign, aligning a plurality of interests in opposition to the tree-felling. This coordinated campaign opposed local authority actions that sought ostensibly to save money. Our study shows how local activist groups produced dialogic counter-accounts of the symbolic and ecological importance of street trees, elevating the environment and community concerns above Sheffield City Council's monologic focus on money and contracts. The campaign's success in halting the tree-felling scheme also helped foster conditions for broader grassroots-led democratic reform in the city. Research on the city context vis-à-vis counter and dialogic accounting is rare.

1 | Introduction

This article contributes to our understanding of social movements' use of counter accounting, through consideration of Bakhtinian dialogics as a theoretical framing. Our point of departure acknowledges counter accounting as a recognized form of symbolic activism in conflict engagements (Gallhofer et al. 2006; Thomson et al. 2015). We build upon this by incorporating prior work by Smyth (2012), Catchpowle and Smyth (2016), and Smyth and Whitfield (2017) to establish a framing on the role of dialogic accounting and counter-accounts. Our case covers a public–private partnership (PPP) highway maintenance scheme entailing conflict over a tree-felling scheme in Sheffield, UK.

Sheffield is widely known as the "Steel City" for its crucial role in the industrial revolution and prominence in the steel industry in the 19th century. In the 1980s, Sheffield became known as a city with a socialist tradition in local politics (Payling 2023). This century, it has also been widely hailed as one of the greenest European cities. Yet, recently, it accrued a reputation as a place where thousands of healthy street trees were felled, following the "Streets Ahead" PPP contract between Sheffield City Council (SCC) and Amey plc (a private contractor owned by Ferrovial, a Spanish infrastructure services provider) in 2012. This PPP is a 25-year scheme with an estimated capital value of £2.1 billion, aiming to renew the city's roads and bridges, including ongoing maintenance and improvement of streets, pavements, highway trees, street lighting, and traffic signals.

The tree-felling and related actions generated significant local grassroots opposition and protest. Our analysis focuses on activities of the main campaigning organization involved, Sheffield

Tree Action Group (STAG). STAG is a coalition of local activists and community groups campaigning against street tree-felling. The campaign was launched in 2013 soon after the PPP was signed, expanding rapidly and attracting significant public attention at local, national, and global levels. The Sheffield trees dispute became one of the United Kingdom's most debated infrastructure and urban environment issues over the following years, being reported on by various local and national media, press, charities, NGOs, and related professional bodies[1]; raising significant issues about local authority governance. There is also an award-winning documentary made by local filmmakers.[2]

Noting Tregidga and Milne's (2022, 1) call to focus on "contests over issues, rather than … organisation-centric foci" that "sheds light on conflict rather than shies away from it," we explore how this grass-rooted campaign generated its own series of counter-accounts, to help mobilize local citizens and challenge "official" account(s) generated by the (relatively powerful) public and private interests involved. In doing so, our study aims to develop further insights into counter accounting's role as a potentially useful approach vis-à-vis public sector management, particularly concerning the involvement of private sector finance/organizations in public service delivery. A recent review by Stafford (2023) suggests that although several empirical studies have previously mobilized counter accounting in this context, these studies typically adopt a more expert-led approach, where the intention is to intervene at a higher policy level. Stafford also suggests that this work may have had some influence on public debate (and perhaps also government policy) in relation to private financing/management of public services.

In exploring the use of counter-accounts in local conflicts over the financing and delivery of public services, we also seek to respond to recent calls for public sector accounting research to confront wider societal challenges of unsustainability and rising inequalities (Barbera and Steccolini 2024; Vollmer et al. 2024). Such calls also emphasize the importance of giving citizens greater influence in the governance of public services. To facilitate this, Barbera et al. (2024) call for a shift from traditional, centralized, and one-way forms of communication and accountability, toward practices that are more interactive and relational. Central to this approach are dialogic forms of accounting which are designed to actively engage citizens. In this study, we seek to offer some preliminary insights into the role of grassroots forms of dialogic counter accounting to challenge and reform the governance and delivery of public services.

The structure of the article is as follows. Our theoretical starting point, set out in Section 2, entails locating the study within an understanding of counter accounting and developing an understanding of dialogic accounting vis-à-vis counter accounting through a Bakhtinian perspective. We draw from this framing in exploring the case of conflict over a tree-felling scheme in Sheffield. In Section 3, we outline our method for exploring manifestations and dynamics of accounts produced within this conflict. In Section 4, it outlines the context of environmental public policy in the United Kingdom, including that covering urban trees. In Section 5, we develop some initial insights into the role of counter accounting within the Sheffield Trees dispute. We highlight how the "official," monologic account from SCC articulated the PPP scheme as the only feasible option, barring something exorbitantly expensive that would strangle funding elsewhere for SCC. Our analysis juxtaposes this with the plurality of perspectives within STAG's public statements and evidence, reflecting different perspectives within local communities on the meaning and significance of street trees. In particular, STAG's dialogic counter accounting of the scheme elevated the trees, and the community, above simple monological concerns over money and legal contracts. In Sections 6 and 7, we discuss how the campaign's success in resolving this dispute also helped construct conditions for subsequent broader grassroots-led democratic reform in the city. In conclusion, we stress the strength of our theoretical approach, suggesting future research.

2 | Counter Accounting and Bakhtinian Dialogics

A key feature of our case study is the level of conflict emerging from public opposition to Sheffield's Streets Ahead tree-felling scheme. SCC and the scheme's contractor were confronted by various individuals and groups, who organized at grassroots level to establish activist campaigns and challenge SCC and Amey's actions. Here the production and use of external accounts/disclosures extend beyond "official" disclosures to include various alternative reports and narratives intended to challenge and/or de-legitimize SCC and Amey's conduct.

Although several different terms have been used to describe such alternative accounts/disclosures, we adopt counter-accounts as our preferred construct. The definition promoted by Gallhofer et al. (2006) refers to an accounting mobilized by a party in some sense external to the established order (or part thereof) to challenge that order (or part thereof). The reference to an external party connects counter-accounts to "shadow accounts" (Dey 2003, 2007), with the terms often used interchangeably (see Tregidga 2017).[3]

To understand counter-accounts in the messiness and complexity of real-life conflict arenas, we need to go beyond absolute dichotomies vis-à-vis contextual dynamics (Thomson et al. 2015). Thus, although we might conceive of mobilizing counter-accounts as entailing intentions to challenge an established order, we can also appreciate that events may turn out differently during a specific conflict engagement. Moreover, in practice, in varying circumstances, other accounting types/categories could substantively *function* as counter accounting (Gallhofer and Haslam 2019). Further, the distinction between member of the established order and member of a force seeking to challenge that order is itself not clear-cut and may be mutable. We must appreciate notions of substantive and in-substantive alignment rather than absolute alignment. Groups of people or bodies here are not reducible to a single unanimous, clear-cut position.

These reflections indicate that in understanding the detail of practice, one can conceive of counter accounting, in various *senses*, even emanating from the established order itself, moving toward seeking to challenge that order and embrace aspects of counter-accounts. Moreover, official accounts might substantively come to *function as counter-accounts* in contextual dynamics. Counter-accounts may also be produced erroneously by the established order. That order may even appoint a body to produce shadow accounts with "independence," which may

entail counter-accounts. The body might even be tasked with coming up with counter-accounts, albeit a critical perspective would properly question the constrained character of such accounts in practice.

There has recently been increased usage of dialogic ideas in accounting research (Manetti et al. 2021). An initial theoretical development in Macintosh and Baker (2002), drawing from the literary critique theories in the Bakhtin Circle, supported arguments for a new multivoiced accounting they entitled *heteroglossic*. Macintosh and Baker's conclusions are underpinned by a post-structuralist and pragmatic outlook.

Subsequently, Thomson and Bebbington (2004) and Bebbington et al. (2007) return to the idea/construct of dialogical accounting but, rather than the Bakhtin Circle, draw on the critical pedagogic theorist Paolo Freire. Freire's (1970), *Pedagogy of the Oppressed*, builds argumentation focused on enabling greater democratic engagement by marginalized groups, like Brazilian peasant farmers.[4] Where Macintosh and Baker (2002) were inspired by literary criticism, Bebbington, Thomson and collaborators, influenced by seeing accounting as the language of business, saw dialogic education as constituting a pathway toward understanding corporate reporting.

Further dialogic accounting development emerged with the key work of Brown (2009), Brown et al. (2015), and Dillard and Vinnari (2019), becoming the dominant strand in the literature, influenced by Laclau and Mouffe (Gallhofer et al. 2015). Initially concerned to develop accounting to enhance agonistic democracy (Brown, 2009; Brown et al., 2015), the more recent development of Critical Dialogic Accounting and Accountability (CDAA) includes reinvigorated focus on *the political*, extending its remit to start from systems of accountability (seen as expressions of power) before focusing on accounting deemed most appropriate therefor (Dillard and Vinnari 2019).

The oppositional nature of official and counter-accounts does not negate their possibility to be integral to or help shape a dialogic accounting manifestation/process, and this has influenced dialogic accounting work (see Denedo et al. 2019; Perkiss et al. 2021; George et al. 2023; Tanima et al. 2023). Alongside CDAA's emergence has been reengagement with the Bakhtin Circle and usage of dialogic methods (Sullivan 2012) to articulate how accounting (Catchpowle and Smyth 2016), government audit reports (Smyth and Whitfield 2017), and conceptions of accountability (Smyth 2012) are fought over by social movements and labor unions. As articulated below, the Bakhtinian approach offers differentiation from the Laclau–Mouffe work, albeit there are substantive parallels.

2.1 | The Bakhtin Circle

Although Macintosh and Baker (2002) may be an early instance articulating a dialogic accounting (even if "heteroglossic" is preferred to "dialogic"), earlier studies by Cooper (1995) and Catchpowle and Cooper (1999) also draw on the Bakhtin Circle; a collective label covering works attributed to Bakhtin, Volosinov, and Medvedev.[5] Cooper (1995) and Catchpowle and Cooper (1999) emphasize the relationship between ideology, language, and society's economic base, rather than developing multivoiced accounting. The stream of studies by Cooper, Catchpowle, Smyth, and co-authors is not primarily focused on developing new accounting/accountability systems but rather emphasizes the contradictory nature of accounting/accountabilities vis-à-vis privatization of public services, contradictions evident when social movements and labor unions challenge hegemony. A common thread in these studies is the materialist approach toward language.

Roberts (2004, 99) analyzed the Bakhtin Circle's ideas and method. He states:

> The starting point of analysis can only be based upon detailed examination of the object in question within a 'historical and concrete totality'.

Roberts (2004) argues for a monist approach to the social world that is materialist, non-reductionist, historical, and based on a refraction theory.[6] This seeks to avoid falling into dualism and reductionism by forcing us to:

> …trace the internal, contradictory and historical mediations unique to a particular concrete form. (Roberts 2004, 103)

For the Bakhtin Circle, "language is stratified by real, concrete social forces" (Smyth and Whitfield 2017, 47), beginning with the "utterance" as a significant episode of language (Sullivan 2012). Such utterances are not free-floating:

> Every utterance participates in the "unitary language" (in its centripetal forces and tendencies) and…[concurrently]…partakes of social and historical heteroglossia (the centrifugal, stratifying forces). (Bakhtin 1981, 272)

Heteroglossia is the Bakhtinian term covering the context into which utterances are propelled. Heteroglossia highlights "socio-ideological contradictions" and different meanings/values between different time periods (present and past), different socio-ideological groups (e.g., polluter/environmental campaigner) and "between tendencies, schools, circles…all given…bodily form" (Bakhtin 1981, 291). Heteroglossia's importance is in seeking to give primacy to context over the text of the utterance (ibid., 428) in uncovering substantive meaning. Ultimately, "It is possible to give [a]…concrete and detailed analysis of any utterance…having exposed it as a contradiction-ridden, tension-filled unity of two embattled tendencies in the life of language" (ibid., 272).

Applying this framework to PPP, Smyth and Whitfield (2017) articulate the heteroglossia of PPP projects in general (nationally), the way official reports (utterances) seek to close down debate and construct a singular meaning for PPP (reflecting centripetal tendencies). However, various (socio-ideological) groups, including academics and campaigners, have contested and challenged such monologic tendencies through developing their own reports (utterances). In the process, PPP projects are shown to be contradiction-ridden and tension-filled, depending on concrete

social positions where individuals/groups stand. The heteroglossia in our case draws on this broader national understanding but with specific Sheffield-based contextual reference, within which the text of various reports/documents (utterances) from SCC, campaigners, and others is understood.

Bakhtinian dialogics provides a positive development in the dialogic and counter accounting literatures. In the dominant strands thereof, the starting point is the accounting phenomenon/text explored vis-à-vis actions of social movements, with reflections on insights garnered helping to find ways to refine or develop the accounting. In contrast, our Bakhtinian approach starts with context, focusing on the "social movement" (without which there is no counter-account), analyzes the counter-accounts the social movement generates, and then seeks to advance future social movements. We learn about counter accounting's role within a relatively successful or relatively unsuccessful social movement action and accrue insights into why things turned out as they did. The dominant strands of research can do similar work to our approach (e.g., as in Dillard et al. 2023, analysis of migrant workers' rights-based, worker-driven accountability) but this has been a relatively rare emphasis. However, studies driven by a Bakhtinian underpinning have made such emphasis explicit consistently.

The foregoing discussion highlights important points concerning a Bakhtinian approach to dialogic accounting. Adoption of a materialist analysis (social context over text), where it is the actions of the various real parties (SCC, Amey, and the campaigners) that constitute our starting and ending point, is emphasized over a (potentially constraining) realm of discourse. As Joseph and Roberts highlight:

> …ethical responsibility, truth and emancipation may…be encapsulated within the realm of discourse but they are also structured in and through the ontology of the world at various levels of social mediation. Joseph and Roberts (2004, 17).

Thus, in our analysis, there is an *emphasis* on how counter, and the linked dialogical, accounting emerges from grassroots campaigns and material social conditions. Counter accounting dynamics are also linked, substantively, to contextual dynamics. Bakhtin Circle dialogics also operationalizes the theory through understanding centrifugal and centripetal tendencies within each utterance (Catchpowle and Smyth 2016; Smyth 2012). Where Sullivan (2012) uses utterances to explore subjectivity through a range of characteristics (e.g., genre, time, and emotion), we place utterances in their concrete socio-historic context (heteroglossia), helping to reveal the utterances (e.g., a tree's value) as being tension-filled and contradictory. Next, we outline the research method used to help build our theoretical argumentation.

3 | Methods

Our study employed a flexible research design, which is close to what Robson (2002) sees as a "garbage can" approach, whereby the key elements of research—theory, methods, data (including contextual appreciation), and solutions—swirl about the can, each interacting and influencing the other.

After developing a contextual appreciation, guided by our theoretical perspective, we conducted an extensive documentary analysis. A substantial range of publicly available resources have accumulated on the Sheffield Street Tree dispute, including various resources of useful counter-accounts and narratives shared by different bodies, organizations, and individuals. This provided us with a rich source of material for evidence. Our data collection was a continuous process that started in mid-2022. We consulted various sources, including websites, videos, and the media to enhance our understanding of contextually embedded official and counter-accounts.

Most of the empirics were in documentary form, including government reports, agendas and minutes of public hearings and local committees, local newspaper cuttings, and campaign materials such as blog posts, leaflets, and newsletters. We also explored relevant digital media resources, including podcasts, videos from various sources (e.g., YouTube), and material filmed by campaigners and local filmmakers (e.g., The Felling, supra). An appendix contains the key data sources for our analysis.

Such continuously updated data collection generated large amounts of material that were challenging to sift through, refine, analyze, and present (see Miles and Huberman 1994). The start of data collection was devoid of a consciously planned analysis technique. Early on we adopted a more structured approach and coded the Sheffield Street Trees Inquiry report and STAG webpages. However, we realized that this approach, emphasizing words and terms, abstracted utterances from their contexts in the documents or websites (see the critique of Coffey and Atkinson 1996). Inspired by Bakhtin's (1981) emphasis on the heteroglossia whereby language is situated in stratified social realities, we then deployed a more holistic approach translated into a thematic analysis (Bryman and Bell 2015). This approach offered us flexibility to search for repeating patterns of meanings across our datasets (Braun and Clarke 2006).

Thematic analysis is also compatible with our ideas drawn from Bakhtin's dialogics concerning interaction with "key moments" or "key extracts" as appreciated by Sullivan (2012). Drawing from Bakhtin's work, Sullivan (2012, 72) suggested that "key moments" are significant utterances defined and refined by readiness for response/reaction, differing from a less significant sentence/line. Use of "key moment/extracts" method also helped with data refinement and reduction, which is important for making our data more manageable.

Applying a thematic (Clarke and Braun 2016) and dialogical (Sullivan 2012) analysis to our resources, we identified key utterances (e.g., Sheffield trees, Streets Ahead scheme, street trees, local residents, community, street tree campaign and protest, negotiation, and apology), making relevant links to the appropriate heteroglossia often strongly associated with the chronology of shifting contexts over our focal period. Our analysis entailed a layering process moving back and forth among tension-filled accounts underpinned by contradictory/conflicting meanings produced by various concrete contexts/social realities.

Informed by our theoretical framing, we encountered and built up three main themes: the "value of trees," which illustrates contradictory values that different key actors attached to street trees; "beyond trees—mobilizing people," which explores the surprising power of a grounded local campaign; and "shifting positions and dynamics," which uncovers how positions and attitudes of key actors involved in this lengthy dispute shifted along with contextual dynamics. Next, we develop contextual understanding, considering first global dimensions, and then focusing on our city context.

4 | Contextual Understanding: Contesting Tree-Felling in Sheffield

Over recent decades, growing pressures have manifested in urbanization processes globally (Schäffler and Swilling 2013). The global urban population is set to reach 70% by mid-century (UNDESA 2014).[7] Further, climate change generates more extreme weather episodes. New concepts, tools, and approaches, including ecosystem services (Bateman et al. 2013), green infrastructure (Weber et al. 2006), and urban greening (Graça et al., 2018), have attracted attention at global and municipal levels. This brings new challenges for urban development and reconsideration of urban infrastructure and public service delivery (Gordon 2018; Mekala and MacDonald 2018).

Cities increasingly deploy green interventions to benefit citizens, industries, and investors, protecting/enhancing urban health and ecosystems, resources, climate-sensitive areas, and infrastructure (Connolly et al. 2018; Wachsmuth and Angelo 2018). Public gardens, parks, urban forests, and street trees are important contributors to urban greening providing improved air quality, stormwater retention, biodiversity, and thermal comfort (Verheij and Corrêa Nunes 2021). Psychologically and symbolically, urban green spaces offer residents recreation associated with mental well-being, local identity, and a sense of place and belonging (Kabisch and Haase 2014; Oliveira et al. 2014).

Urban trees are also seen as key for urban nature in terms of ecosystem services and biodiversity (UN 2015). They are considered key to resilience, city liveability, and sustainability, and "…crucial infrastructure providing tangible benefits and values that enhance quality of life, safety and public health" (FAO[8] 2016, 4). Various reports/policy documents from municipal to global level have appealed for more accessible/inclusive urban forests, emphasizing trees (e.g., Britt and Johnston 2008; Bun et al. 2015).

However, there are some downsides of urban trees. For example, with increased urban green space, rows of small trees like almonds or cherries may enhance visuals but are considered to offer less benefit than larger and more long-lived trees. Old forest trees, if often despised by planners and contractors, are usually considered to bring the most significant benefits to local communities regarding both climate-proofing and connectivity with the past (Rotherham 2008). However, in an urban environment, these trees often require the most care/maintenance costs (Johnston 2010).

Yet, a question arises concerning how urban trees should be evaluated. Economic and ecological approaches to evaluation, often associated with professional expertise, are regularly in opposition. Further, street trees can also be valued in other cultural, symbolic, and historical ways. Gaining recognition as vital to urban development, trees are often evaluated within ecosystem service frameworks measuring contributions mainly vis-à-vis how the ecosystem supports well-being. Many framings problematically privilege economic dimensions overlooking how the local community values the trees (Díaz et al. 2015), affecting how these trees are prioritized and cared for (Archambault 2016; Derkzen et al. 2017).

In the United Kingdom, environmental issues have been substantively raised since the 1960s, with calls for improved local environmental conditions and increased access to green spaces. The importance of an environment including trees/forests/woods was highlighted in 1968 with the Countryside Commission's establishment as a central government statutory body. During the 1970s–80s, several policy initiatives/guidance concerning environmental improvement, countryside management, and community engagement were issued (e.g., Countryside Commission 1978, 1981, 1987). One crucial policy development was the *Wildlife and Countryside Act 1981*, the first national level legislation on nature conservation, requiring public bodies and local authorities to factor in nature conservation for strategic decision-making. Sheffield, following abolition of Metropolitan County Councils in 1986, then became a unitary authority[9] with wide-ranging responsibilities, including managing the city's physical infrastructure (e.g., highways and green spaces). SCC, following this call, launched several policy initiatives concerning nature conservation, trees, and woodland management during the 1980s–90s.[10] After the UN's Agenda 21,[11] the UK government introduced the *Environment Act 1995*. Many local authorities, including SCC, have incorporated Local Agenda 21,[12] sustained by local environment forum and community-facing liaison fora.

When it comes to trees, although the UK's arboriculture policy grew increasingly in the decade after the Streets Ahead scheme was signed in 2012, there were earlier guidelines available in the 2000s underpinned by large-scale assessments of the national urban tree stock. For example, consideration of street trees became part of the *Well-managed Highway Infrastructure: A Code of Practice* since at least 2005. Further, the Department for Communities and Local Government's *Trees in Towns II* surveyed the overall condition and management of urban trees in England, detailing resources and research on urban trees (Britt and Johnston 2008).

By 2010, the UK's coalition government had shifted local government policies toward "localism." The Local Government Act (2000) introduced cabinet-run councils seeking faster decision-making and encouraging the "Strong Leader" cabinet model.[13] The Localism Act (2011) allowed larger councils, including Sheffield to adopt a committee system, devolving powers from central government. However, this transformed the intended power-sharing to power-hoarding, offering local executives reduced constraints on resource allocation and decision-making toward streamlined local democracy (Flinders and Wood 2015, 2018).

Having set out this general public policy context for urban environment and street trees in particular, we now turn to the

empirical analysis of the STAG campaign and counter accounts in the Sheffield trees dispute.

5 | A Grounded Critical as Well as Contextual Appreciation: Unfolding the Tree Dispute

In this section, we develop a grounded contextual case, using Bakhtin's heteroglossia and emphasis of "context over text" (Bakhtin 1981). Our analysis unfolds over the three analytical themes outlined in Section 3.

5.1 | Value of the Street Trees

Our first theme explores key utterances on the contested, contradictory values of street trees. Contradictory views that SCC and local Sheffield people hold regarding the value of street trees lie at the heart of this dispute: the dispute echoes debates about how street trees should be valued (economically, ecologically, or in sociocultural terms) and reflects a more complex multidimensional context of contradictory values/ideologies. This is elaborated below.

First, the *psychological and symbolic value* denotes a sociocultural-oriented ideology toward the street trees. This was a key motivator for local people launching the campaigns. Most of Sheffield's street trees—mainly native species like cherries, lime, ash, rowan, almond, and sycamore—were bought and planted by Sheffield people over the last 100–120 years. These trees are an important part of local history, community cultural heritage, and connectivity with the past. Many were planted on grand avenues by neighborhood communities as World War II memorials or by wealthy local manufacturers in the 19th and early 20th centuries.

For instance, when 19 of the mature cherry trees on Abbeydale Park Rise were listed for removal (with a few considered diseased and most seen as "damaging"[14]), the residents quickly supported retaining the healthy trees. Four decades ago, these trees were paid for by residents. Every winter, residents decorated them with Christmas lights, attracting visitors to view the spectacle. In the 2016–17 winter, locals refused to dismantle the lights ahead of planned felling. Feelings toward the trees ran high; residents considered the decision-making, communication, and implementation strategies (including how Amey and SCC responded and dealt with the Christmas lights) involved in felling the trees "disrespectful" (Tree-Bound 2017). For STAG (2018):

> …SCC may dismiss this reaction as "emotion," whereas we call it community cohesion…a great example of local people standing up for what is important to them.

Second, *the financial and economic values* link to the politico-economic context (*supra*), in terms of austerity and localism in local government structures and policies over the 2000s–early 2010s.

In the 2000s, Sheffield's roads, pavements, and street lighting were deemed underdeveloped. In 2007/08, requests to SCC for remedial action increased 13%, from 2553 in 2006/07 to 2895; however, like other highways work, action to maintain trees encountered funding shortages (SSTI 2023). In the late 2000s, the only seemingly realistic approach for SCC to tackle highway issues, including concerning street trees, was PPP: "…a choice between…[PPP]… or potholes" (Ibid., 12). Since the mid-2000s, especially after the credit crunch, local authorities received significantly shrunken funding from central government, including reduced resources for countryside management and environmental services (Rotherham 2015). Shrunken local budgets and service cuts stimulated the local authority to seek partnerships with resource-rich multinationals. Localism and budget cutbacks, imposed by central government, together exerted significant influence on decision-making about street trees, enhancing suspicion and criticism of local democratic processes, transparency, and public accountability. By 2010, the new Conservative–Liberal Democrat coalition government was strengthening New Labour's favored solution to local authority funding by encouraging a new wave of PPP schemes.

The Streets Ahead scheme was signed off in 2012, with an estimated capital value of £2.1 billion, aiming to renew the city's roads, including maintenance and improvement of the street trees. The Department for Transport (DfT) granted £1.2 billion of private financing credits to support SCC's transport and highways budget over the contract's life. By this point, a significant amount of planning and scoping work had already been undertaken. This work started as early as 2006, when SCC commissioned Elliott Consulting Ltd to undertake a street tree survey. The survey found 74% of the city's 35,100 street trees "mature" (or "overmature"),[15] and 71% of the trees were deemed healthy and safe, requiring no immediate work (Elliott Consultancy 2007).[16] However, the Streets Ahead scheme's Outline Business Case, submitted by SCC, stated that many of the mature/overmature trees were "… now ready for replacement with younger trees of a more appropriate species for … the highway" (Highway Maintenance PPP OBC 2008, 16).

This contradicted the Elliott survey. Generously, it seems like misinterpretation reflecting that key judges on project design issues were highway engineers, not tree specialists. In 2009, SCC invited bidders to work on a back-loaded tree replacement plan to remove 17,500 street trees over the 25-year scheme. However, with austerity continuing, in the Final Business Case submitted to the DfT in 2012, SCC reduced proposed tree removal by half (to 8750 trees) articulating this as reducing program costs. Nevertheless, Amey proposed keeping the figure as 17,500 (a heavily front-loaded approach), reflecting a rationale of offering a "more ideal" tree population with greater "adaptability to … road infrastructure" that would retain articulated savings (SSTI 2023, 47). Amey believed keeping to the 17,500 figure was SCC's preference, giving "… *them a tender advantage*" (Ibid., 44).

In 2012, SCC accepted Amey's proposal, and 17,500 was written into the final project agreement/contract. According to the survey undertaken by Elliott in 2006, in the worst-case scenario where all trees acquiring further investigation were felled, the maximum felled would be less than 2000: far less than

the approximately 7000 actually felled in the 10 years to 2017 (Bramley 2018; Clark 2018).

The foregoing illustrates the contradictory values attached to street trees. The value of trees was perceived differently in different, shifting, contexts, reflecting Bakhtin's emphasis on context over text and contradiction-ridden utterances. As indicated, street trees engendered strong psychological and symbolic values for locals, reflecting local culture, historical heritage, and community well-being. Yet in the financial and political context of austerity and localism, SCC and Amey see street trees mainly in terms of economic/financial value. In the Abbeydale Park Rise example, Amey used terms such as "Highway Assets" for the trees. SCC and Amey significantly underestimated the psychological value residents attached to the trees. This reveals a "centripetal" force (Bakthin 1981) and the monologic tendencies of SCC and Amey's understandings and strategies toward the trees.

5.2 | Beyond Trees: Mobilizing People

The second analysis theme was how the tree campaigns have been a surprisingly strong rallying point uniting people in, as well as beyond, Sheffield. Given the lack of public engagement and consultation during project planning and contracting, most locals only learned about the Streets Ahead scheme when "felling notices" were affixed to trees, or when they noticed some trees had already gone. During 2014, controversies and early campaigns emerged around felling a 450-year-old Melbourne Oak in the Stocksbridge area of Sheffield and removal of 189 mature trees (mostly healthy) in Heeley, for a bus lane. Isolated community groups quickly united behind their trees. In May 2015, the first organized campaign group, *Save Our Rustlings Trees*,[17] was established, followed by a 10,000-signature petition in June and a 32-page letter along with leaflets to every councilor. This shaped the establishment of a larger group, STAG in August 2015, an umbrella organization representing SORT and local communities, including Greenhill, Bowland Road, and Heeley.

During 2016, some tree removals were paused by temporary injunction granted to campaigners seeking judicial reviews. However, the High Court ruled SCC lawful in continuing tree-felling, hardening SCC's preference to defeat the campaigners. Later that year, tree-felling started at 4:45 a.m., infuriating larger groups of protesters. Police were increasingly called to street protests by SCC. Some arrests were made under the Trade Union and Labour Relations Act (1992), with frustrated campaigners seeking legal advice on the propriety of this use of the legislation. Although SCC paid the police costs, they requested tougher policing, strongly expressing disappointment. These events in turn only increased public opposition to the scheme and the numbers joining the STAG campaign. The dispute's escalation attracted wide attention, and external bodies (including the Woodland Trust and the Shadow Environment Secretary, Sue Hayman) offered mediation (declined by SCC). The UK Government's Environment Secretary, Michael Gove, depicted the Sheffield Highway Maintenance PPP as "wanton ecological vandalism" at the Conservative Party Conference.[18]

The above demonstrates STAG's influence, and the counter-accounts entailed in mobilizing local and wider groups, including external bodies offering mediation and wide-ranging support from local and national media siding with campaigners.

5.3 | Contextual Conflicts and Shifting Positions

Our analysis also revealed inconsistent and shifting positions of both SCC and Amey throughout the period of the dispute. Here, we explore the interesting and complex interplay between the positions held by SCC and Amey as the dispute continued.

In the early stages of the Streets Ahead scheme, despite a growing wave of correspondence, including several Freedom of Information (FOI) requests concerning tree-felling, both SCC and Amey publicly and confidently insisted the scheme was running well. Although neither appeared to foresee tree-felling as attracting serious opposition, the emergence of *Save Our Rustlings Trees* in 2015 and its success in mobilizing public opposition made it increasingly difficult for SCC to ignore the voices of those challenging the scheme. SCC initially voted not to follow campaigners' recommendations but then organized a Highway Tree Advisory Forum for "open dialogue." The Forum had two meetings, both attended by a broad audience including well-informed locals, experts, and professionals from landscape, ecology, highways, and arboriculture backgrounds. However, SCC abandoned discussion after mounting criticisms of the scheme: The Forum's minutes were "…never agreed or released" (SSTI 2023, 52).

STAG's launch followed this and in response SCC launched an "Independent Tree Panel (ITP)" in late 2015, which was initially seen locally as seeking compromise and rebuilding of public support. However, some council leaders, including those responsible for the PPP, were not included in the panel. From 2016 onward, SCC overruled most ITP recommendations: up to August 2017, SCC rejected the ITP 237 times from 312 recommendations to save individual trees (i.e., only 75 trees were retained). Further, SCC questioned the rationale of ITP's approach, deeming it wasteful.[19] For the Sheffield Street Trees Inquiry (SSTI 2023), the ITP "…*was misled over what could be done at Amey's cost under the [contract], as were the public and, later…the courts*" (p. 12).

Following the conflict's escalation in 2016, Amey sought to transfer some responsibilities (and risk) back to SCC for tree-felling delays due to increased protests. Concurrently, SCC found themselves locked in a contract and austerity-induced budget issue. With the significantly increased pressure from Amey and the budget situation, negotiations between SCC and Amey mainly related to refinancing commercial PPP debts. Amey's street tree-felling was significantly delayed in 2017 after they began to protect tree work areas with barriers/notices that highlighted trespass charges under the Highways Act (1980).[20] This was a vital turning point for Amey. Tensions quickly arose between Amey and SCC. Amey was more willing to change course but, pressured by SCC, they continued tree-felling. With the police reluctant to intervene, SCC sought further ways to repress increasing campaign activities. They applied an injunction to prevent protestors from entering protected tree-felling areas. Amey declined to be party to the injunction's application but worked with SCC to secure evidence of protestors breaching it. However, the injunction did not stop protestors, who either explored loopholes or ignored it.

SCC continued to pursue legal routes. Such escalations led Amey to make changes to fencing and passive stewarding,[21] considered provocative by the campaigners.

During 2017–18, after SCC declined mediation offered by third-parties, the protests peaked in 2018 when Amey, continuously pressed by SCC, authorized use of lawful reasonable force to remove protestors from safety zones. Interestingly, citing staff safety, SCC then had little representation on the streets; Amey and the police were left to reluctantly cope with protests. By early 2018, Amey proactively offered to meet likely extra costs arising from saving more trees. However, SCC kept adopting aggressive measures to deter campaigners.

These measures did not work, with Amey worried that health and safety risks were rising unacceptably. The police were criticized by the media and national politicians about the costs of policing the protests. Amey suspended tree works for a month in February 2018, stopping in March 2018: the end of the original tree replacement scheme. They could have acted earlier were it not for continuous pressure from SCC to keep the scheme going.

These combined pressures finally led SCC to release a still redacted version of the Streets Ahead scheme, disclosing the aim of replacing 17,500 street trees.[22] Beforehand SCC had strenuously denied an intent to remove such a large volume of trees: FOI requests seeking detailed contract terms and related material were often answered by SCC with pages of redactions for "commercial confidentiality/sensitivity."

In May 2018, SCC leader finally seemed to recognize that a new approach to STAG was needed, perhaps because of the local election results, where labor lost four council seats. Talks to end the dispute began between SCC staff and STAG representatives, following which a joint position was published by SCC, Amey, and STAG, with areas agreed/not agreed. The joint inspection arrangement lasted for half a year, Councilor Dagnall issuing an apology in July 2019. Although this was well received, disagreement continued over claims tree-felling was a last resort. Soon after Dagnall's apology, the Tree Partnership was launched with representatives from SCC, Amey, STAG, and expert organizations (e.g., Woodland Trust). The partnership meetings became a focal point for demands for an independent inquiry. When the inquiry's report was eventually published in May 2023, it highlighted serious errors of strategic leadership and decision-making during the dispute.

In the fallout from the SSTI report, SCC's labor leader, Terry Fox, resigned before the 2023 council elections. Shortly after the election, SCC issued another official apology (signed by Council leader, Tom Hunt, and Chief Executive, Kate Josephs) to STAG campaigners and all Sheffield residents acknowledging SSTI's findings that Council's actions stoked protests, but stopping short of acknowledging that unnecessary tree-felling was due to the Streets Ahead scheme.

This section has laid out much of our empirical results across the three analytical themes that emerged from our analysis "value of trees"; "beyond trees—mobilizing people," and "shifting positions and dynamics." The next section moves on to discuss the issues raised in this analysis and other key aspects of our case.

6 | Discussion Around Key Aspects of the Case

Our analysis so far has demonstrated the shifting positions that both SCC and Amey had over the campaigning years, as well as some complex dynamics involved in either the unity (at earlier stages) or the tensions and disagreements (at later stages) between SCC and Amey. Although there are parallels between theoretical understandings drawn from Laclau and Mouffe, and Bakhtin, we articulated earlier the potential in a Bakhtinian understanding of influential contextual, heteroglossic, and conflict-ridden forces, including contextual dynamics. Positions emerging, including counter accounting and its dialogic functioning, came from the local contextual ground. We established how counter-accounts were substantively constructed by grassroots campaigners. Positions shifted also vis-à-vis contextual dynamics, with SCC's monologic accounting activity reflecting this shifting local ground.

As illuminated in the previous section, the three analytical themes were rooted in Bakhtinian dialogics. First, we showed how the utterances of "street trees" engendered two contradictory sets of values—a monologic set based on economic values advanced by SCC and Amey; and a dialogic one based on history, emotion, and environmental values advanced by the campaigners. Second, Bakhtinian dialogics helps us understand that the counter-accounts both originated within the social movement (no STAG campaign—no counter-accounts) but were also used to mobilize more people for further campaign actions.

However, it is the third theme of the contextual conflict and shifting positions that Bakhtinian framing helps with the most. We see in particular how the utterances from each party reflect their concrete material position at the time. For example, SCC reacted to the austerity-driven financial environment by refusing to renegotiate the contract with Amey. Compared to SCC, Amey's shifting position was (relatively) more pragmatic and proactive. This finding is surprising in that the private company adopted a more dialogic-oriented approach, when the dispute reached a certain point, whereas the public authority continued to react in a rather monologic manner.

A further key element of our conceptual framing is the concept of heteroglossia. Here, it is evident that a dynamic, conflictual context drives the changing meaning of utterances. In this local city-based case, STAG emerged as organized, focused, grassroots campaign, coalescing a few like-minded activist groups. During the campaign, other parties aligned with it, from different positions and for different reasons, but sharing (at least ostensibly and publicly) concern to stop tree-felling. Closely aligned were those opposing tree-felling for aesthetic, traditional, and ecological reasons.[23] This was a campaign emerging from the ground.

Key in STAG's campaign was a well-constructed website, reflecting strong organization, alongside STAG's coproduction of related media, including petitions, handouts, a 32-page letter, YouTube videos, and a documentary film that over a considerable period contested and challenged SCC's monologic accounts (see Appendix). We elaborated how various objects within it—phenomena that might be delineated as

counter-accounts—interacted with a wider social field and forms of social relations. Positions of conflict/contestation between SCC and campaigners were elaborated. Counter accounting reflected and helped construct these contradictions and their dynamics. Our analysis is consistent with Roberts' (2004, 103) view of tracing internal contradictory and historical mediations unique to a particular concrete form.

From the initiation of the conflict in 2015, through the continuing escalation of campaign activity up to its peak in 2018, SCC remained intransigent. Surprisingly, it did not foresee the considerable opposition to tree felling and replacement. This situation was symptomatic of an organization that was out of touch with what many locals thought. SCC and its project design team failed to adequately consult local communities and related individuals with wider expertise, entailing significant underestimation of the value locals attached to the trees (see STAG 2018). Even as the strength of feeling grew, SCC continued in effect to believe all was well. Moreover, they dismissed, as unrepresentative, evidence to the contrary from experts and interest groups.

From 2016, SCC rejected many of the ITP's ostensibly bona fide recommendations to save trees. Organizing an independent panel, misleading it, and then ignoring many of its recommendations destroyed public trust and confidence. SCC's monologic accounts of the economic cost were confused, shifting between long-term maintenance and short-term saving. Partly contract-driven (and with an underlying self-interested commercialism), SCC dissimulated, shunned consultation, and ignored Elliot's survey: fueling the campaigners' fire. SCC failed in its "last resort" and even maintenance cost messages.

This context of the conflict weakened the position of those producing official accounts. Then, perhaps finally triggered by losses in local elections, SCC began to step back. However, the retreat was slow: even after issuing the first apology in 2019, SCC ignored persistent requests for an independent inquiry until 2021. From this perspective, SCC's shifting position was where they had to be dragged to by the actions of the campaign groups.

SCC's official communications and reports in effect sought to close or displace debate and construct a monologic or centripetal meaning: seeking a sense of necessary inevitability for the tree-felling, by citing tree maintenance costs. Displaced are centrifugal forces and different positions regarding the trees. The PPP method in effect lent support to this discourse, being presented as the sole option, something that could remain taken-for-granted. When the PPP contract was eventually publicized, it was heavily redacted. Yet the PPP was key; without it, the tree-felling program could have looked very different.

There are parallels here to Smyth and Whitfield (2017), where "official" reports sought to continue monological understanding of PPP projects only as economic, as value for money. Smyth and Whitfield (2017) drew on national-level heteroglossia to highlight dialogic understanding of PPP projects and returns made for private sector partners: Here, the dialogic impulse comes from a locally based campaign producing multiple counter-accounts of the value of street trees in contradistinction to SCC's monologic (economic) terms.

The Sheffield Tree campaigners were acknowledged to be successful in making their case. Several senior Council representatives, including in public hearings, praised campaigners for conveying their counter-accounts across media and winning support. If this may seem a tribute, there is an expression of a deeper strategic Council failing. For the SSTI, SCC's "… irrational, unreasonable, deceitful, dishonest, bullying and intimidating behaviour … generated the determination, persistence, creativity and ingenuity … the campaigners displayed." In effect, SCC's actions fueled the protests. The establishment of the independent SSTI, including the expert figure of a King's Counsel as chairperson, gave grassroots opposition to SCC's actions and plans a more powerful aura (Gallhofer and Haslam 1991). The manifestation of SSTI, with its deliberations, constituted a key moment in convincing SCC it needed to shift policy.

The SSTI also saw evidence suggesting a culture of inflexibility, lack of strategy, and buck-passing. Senior SCC representatives were deemed sometimes unnecessarily confrontational and unsympathetic to the public, overriding their different voices/values concerning the trees. Echoing Council self-reflection in their 2023 apology letter:

> …There were signs … tree replacement … was not progressing well from 2012. These should have been heeded. The events of Autumn 2016 should have been … final … clear indication that the approach we were taking was ineffective, inappropriate and should be rethought rapidly … As the Inquiry notes, the Council had negotiating power and could have looked to vary the contract to start to resolve the dispute… (SCC 2023, 2).

A campaigner (Sally Goldsmith), also a Champion member in Guild of St. George (a rural economy charity), wrote to the local press (Sheffield Star) indicating how protestors felt about the 2023 apology:

> …The Council have felt forced to issue a *fulsome apology* for their actions. How do I feel now? During the campaign I feared … we would lose, but that our actions were necessary as part of global action on the environment and biodiversity. I'm … astounded at the turn around. However, councillors … officers … failed to apologise … Personally, I still can't fathom why the Council … repeatedly lied to the people … in 2017, I spoke from the City Hall steps, saying … one success for the … Council was that through their actions they … succeeded in making a city full of passionate … informed environmentalists.[24]

In this way, a very particular local interest issue came to have much deeper and more significant repercussions (see Payling 2023). The inquiry believed that had there been no campaign to oppose Council actions, the program would have continued replacing 17,500 trees. Moreover, there was seemingly a significant formal political impact (the dominant party losing seats after the episodes). Moreover, in 2021, Sheffield held a referendum on

its governance and decision-making. The campaign engendering this, *It's Our City*, had some roots in the street tree protests. Many members of *It's Our City* were also members of STAG. SCC acknowledged this connection: Some senior Council staff acknowledged the campaign reflected concerns identified during the street tree dispute (SSTI 2023).[25]

We can reflect how the actions of the private partner, in the PPP, are consistent with the Bakhtinian primacy of context over text. There is no tree-felling scheme without the Streets Ahead scheme. Moreover, the structuring of the tree-felling plan was driven by Amey's commercial concern from the outset. Further, Amey is a presence as a party throughout the campaign. It would not have been so if the scheme was kept in-house. Amey's involvement was impactful. As SCC signed the contract, they would be reluctant to back down or change plan because of the economic cost involved and the political cost of failure. The contract was released to the public but late in the process and heavily redacted. Concurrently, private involvement increased public suspicion and demands for more transparency and public scrutiny.

7 | Concluding Comments

We here built an understanding of dialogic and counter accounting through mobilizing a Bakhtinian perspective. We drew from this theorizing and rich documentary materials in exploring a tree-felling conflict in a particular UK city. In this context, we analyzed a set of counter accountings' role in successfully halting a problematic local government policy and engendering wider political impacts.

Relating contextual specificity, we also articulated insights relevant for future social movement campaigns. The analysis brings out the strength of the theoretical approach. Theorizing the significance of grounded contextual positionings, emergent counter accountings, and interactions/shifting positionings all constitute contributions from this research. It also indicates possibilities for future research. It will be important for future research to explore more cases of apparent success and/or failure vis-à-vis social movement activity and counter accounting to build upon the literature's current insights.

This study is a rare focus on a city campaign, with rich material and activism. The case is insightful for social movement campaigns. The well-organized multifaceted campaign reflected in a website was a strength. On the website were relevant YouTube videos and media articles with commentary. It seems that sticking to a core message and persistently articulating that in different but consistent ways was effective (and entailed engendering counterproductive, even emotional, responses from the relatively powerful).

We should reflect here upon the limited political character of the campaign's demands. It opposed a dominant financial perspective but focused on reforming a specific, as well as material, aspect of Council conduct, helping explain the campaign's overall trajectory and success (see Thomson et al. 2015). By focusing upon a core aim (stop tree-felling) that could accrue widespread agreement, including among quite different groups, success was more likely. Further, we observed that this success had wider significance in helping mobilize the "It's Our City" campaign. This organized and won a legally binding referendum to reshape city governance along more democratic principles. Although these wider aspects of the campaign resonate with the city's historically strong socialist traditions, they also suggest that previously separate or inchoate environmental and social issues can be combined in particular circumstances (cf. Payling 2023).

Gallhofer et al. (2006) call for more studies on counter accounting that explore impacts. A key general insight garnering support here is that counter accounting has a role in a radical or progressive democracy: seeking to pressurize the established order, in its myriad varieties, to alter problematic courses of action (whether problematic policies or problematic neglect) for social betterment. Furthermore, the campaign helped create the conditions for broader city-based democratic reform. Overall, our study reinforces a more positive, hopeful view of the role of forms of counter accounting in averting social and ecological catastrophe.

Data Availability Statement

Research data are not shared.

Endnotes

[1] News media include the *BBC, Guardian, Daily Mail, Yorkshire Post, Yorkshire Life, Sheffield Star, Highways Magazine, Financial Times*; professional bodies include *British Standards Institution*, the UK's *Institute of Chartered Foresters*, and the *Chartered Institute of Public Finance and Accountancy*; charities/NGOs include *Landscape Institute, Guild of St. George, Trees for Cities, the Nature of Cities*.

[2] *The Felling*, a documentary film charting the Sheffield tree-felling scandal, had its UK premiere at Sheffield City Hall in 2022.

[3] Counter accounting explicitly encompasses aims translatable to changing the established socioeconomic and political order. By contrast, shadow accounting can be broader/more open/grounded, nearer to a wide-scope "alternative accounting." An issue in analysing shadow and counter-accounts is accounting delineation (Gallhofer et al. 2015). For example, can reports and street protests be categorised together? Here, we see reporting, publicity, and related media of campaigners as "accounting," differentiating street protests therefrom, while acknowledging parallels and interactions.

[4] Freire (1970) explains that voting in Brazil in the 1950s–1960s required literacy. He set about increasing literacy among peasant farmers through developing learning groups and dialogic education practices.

[5] There is an ongoing debate **about the** authorship of many Bakhtin Circle texts. Key points are made in notes in Cooper (1995), Catchpowle and Cooper (1999), and S.3.2 of Catchpowle and Smyth (2016).

[6] Both Bakhtin and Medvedev develop an approach to refraction reflecting the following moments: "… isolate a material object … abstract the mediation … understand how an object exists in a wider social field … analyse how different forms of 'social relations' interact with the object …" (Roberts 2004, 103).

[7] United Nations Department of Economic and Social Affairs.

[8] The Food and Agricultural Organisation.

[9] This subsumed functions from the former (Metropolitan) South Yorkshire County Council in the early 1980s.

[10] A Countryside Recreational Access Strategy (1987), Countryside Management Strategy (1987, revised 1999), Woodland Policy (1987), Sheffield Nature Conservation Strategy (1991), River Rother Wildlife Strategy (1994).

[11] A nonbinding UN action plan emerging from the 1992 Rio Earth Summit (UN Conference on Environment and Development).

[12] Local Agenda 21 aims to further the Agenda 21 Process endorsed by the UK government focusing on sustainability.

[13] The council SCC leader appoints nine councillors from their party to a cabinet, each councillor representing an area of responsibility.

[14] Due to the disruption of footpaths, concurrently, neighborhood residents believed these problems resolvable using many simple, cheap, or even free measures commonly called Engineering Solutions (STAG, 2018).

[15] The Outline Business Case (OBC) of the Streets Ahead scheme age-classified the 35,100 street trees as: 1700 young; 7500 semi-mature; 25,900 mature and overmature.

[16] For Elliott, around 10,000 street trees needed remedial action, including: 1000 for felling; 1500 to deadwood or crown-clean; 2900 to crown-lift; 550 to crown-reduce; 241 to crown-reduce or fell; 754 to undergo further investigation (potentially removal).

[17] Later rebranded as *Save Our Roadside Trees* (SORT).

[18] The motivation is doubtless political point-scoring.

[19] In STAG's records, the total for the ITP's administration expenses was £131,705 by August 2017.

[20] See S.174 of the Highways Act (1980).

[21] Contracting security services from Servoca.

[22] This release led to the Forestry Commission investigating allegations of illegal felling in 2018.

[23] There are parallels here between the Laclau–Mouffe articulation of "unusual alliances" and Bakhtin's notion of "carnival" (see Gallhofer et al., 2015; Makovtsev 2024).

[24] Quote from charity webpage: https://www.guildofstgeorge.org.uk/newseventsreviews/news/sheffield-street-trees-a-dispute-an-inquiry-and-an-apology.

[25] *It's Our City* asked SCC to abandon its Strong Leader cabinet model for a Modern Committee system (with decision-making delegated to several committees, reflecting the political spectrum). A pandemic-delayed referendum was held in May 2021: the campaigners won. The street tree dispute was at least a factor in this result (Councillor Scott's comments to the Green Party committee, 2013).

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Appendix

Sheffield Street Tree dispute documentary resources

Streets Ahead PPP-related project documents

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Streets Ahead Five-Year Tree Management Strategy: 2012–17. https://www.sheffield.gov.uk/sites/default/files/docs/roads-and-pavements/streetsahead/Streets%20Ahead%205%20Year%20Tree%20Management%20Strategy.pdf

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Streets Ahead PFI (redacted) Contract documents (following FoI request).
https://www.sheffield.gov.uk/roads-pavements/streets-ahead/streets-ahead-documents

Streets Ahead Contract Data Sheet. https://www.sheffield.gov.uk/sites/default/files/docs/business/amey%20contract/streets-ahead-contract-data-sheet-september-2020.pdf

Sheffield City Council's Highway Tree Replacement Policy (after FoI request).
https://saveshеffieldtreesorguk.files.wordpress.com/2018/07/scc-highway-tree-replacement-policy.pdf

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Chartered Institute of Public Finance and Accountancy's Conclusions on the Sheffield Street Tree dispute.
https://www.cipfa.org/cipfa-thinks/articles/the-conclusions-from-the-sheffield-street-trees-dispute-are-useful-for-many-complex-and-long-term-arrangements

Sheffield Street Tree Partnership (2021). Working Strategy: Consultation Feedback
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An open apology to all residents of Sheffield, and beyond for Sheffield City Council's actions during the street tree dispute.
https://www.sheffield.gov.uk/sites/default/files/2023-06/an_open_apology_for_the_behaviour_of_sheffield_city_council_during_the_street_trees_dispute.pdf

Sheffield Street Trees Inquiry Report (SSTI) (2023).
https://www.sheffield.gov.uk/sites/default/files/2023-03/sheffield_street_trees_inquiry_report.pdf

Press releases on the disputes from various media (stored by STAG).
STAG press releases | STAG - Sheffield Tree Action Groups (saveshеffieldtrees.org.uk)

The Felling (documentary produced by local filmmakers) https://www.youtube.com/watch?v = Na_siH62JHA

Relevant legal references

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Local Government Act (2000) https://www.legislation.gov.uk/ukpga/2000/22/contents

Localism Act (2011) https://www.legislation.gov.uk/ukpga/2011/20/contents/enacted
Trade Union and Labour Relations Act (1992) https://www.legislation.gov.uk/ukpga/1992/52/contents

Highways Act (1980) https://www.legislation.gov.uk/ukpga/1980/66/1991-02-01