

**From:** [tony.margaritelli@googlemail.com](mailto:tony.margaritelli@googlemail.com)

**To:** Kim Andrews

**Subject:** Consultation on XBRL Charity Accounts Taxonomy

Sir,

The ICPA represent 900+ Accountants in practice in the UK, many of whom help in the preparation of charity accounts both commercially and on a voluntary basis.

Of those that I have spoken to the consensus is that compulsory/mandatory tagging of the accounts should be opposed for various reasons.

The most obvious one is on the basis of cost which by their nature charities try to keep overheads to a minimum and undoubtedly XBRL tagging will increase costs and for those very small charities it is likely to be a significant increase.

It must never be forgotten that many charities exist due to the efforts of legions of unpaid people providing time and expertise for free. Many Secretaries and Financial Roles are filled by willing non-professionals who will find XBRL a step too far causing problems going forward.

Electronic comparison of accounts may well have some use in relation to private companies but is surly of no value in the case of charities.

For the larger charities XBRL may be dealt with easily BUT for the smaller charities it is a cost for no reason.

The ICPA are therefore opposed to the compulsory introduction for all charities.

Tony Margaritelli - Chairman ICPA