

Funding the Future

Article URL

Published: January 12, 2026, 6:16 pm

I've begun a new column for the Institute of Chartered Accountants in England and Wales's *Economia* magazine. The first is entitled 'Why do we think accounts should be books?' The nub of the argument is:

Surely the problem we are really facing is not the sheer number of pages that might now be included in a set of financial statements but the fact that we think in 2014 that financial statements should be produced in a format that looks and reads like a book.

Isn't it extraordinary that in this digital age one of the key pieces of financial information is as web friendly as a PDF? I recently heard this format described as 'the file format where data goes to die' and I have a lot of sympathy.

There's 700 or so more words on that theme, [here](#).