



Jenny Carter
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Dear Jenny

FRED52 Draft amendments to the FRSSE - Micro entities

ACCA (Association of Chartered Certified Accountants) is pleased to have this opportunity to comment on the above exposure draft.

We support the draft amendments. The amendments largely reproduce the relevant text of the Statutory Instrument. We do not think that significant explanatory text is needed in the context of the rest of the FRSSE.

The material proposed for Appendix I is a fair summary of the key qualification requirements for micros, but it is not complete. On balance we think it is right to include it but there should be a specific note that the law will have to be consulted for the full definitions of micro companies.

If there are any matters arising from the above that require further clarification, please contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'R Martin'.

Richard Martin
Head of Corporate Reporting