

Our ref: JS/CS
Your ref: FRED 75

Easton Bilborough
Financial Reporting Council
8th Floor
125 London Wall
London
EC2Y 5AS

Submitted via email to: ukfrs@frc.org.uk

1 September 2020

Dear Easton

Draft amendments to FRS 104 Interim Financial Reporting

Grant Thornton UK LLP (Grant Thornton) welcomes the opportunity to comment on the Financial Reporting Council's (FRC) consultation 'FRED 75 Draft amendments to FRS 104 Interim Financial Reporting.'

Grant Thornton UK LLP is a leading financial and business adviser. In the UK we are led by 190 partners and over 4,500 people. We can also call on a global network of some 50,000 people in over 135 countries.

We support the proposed amendments to FRS 104 and acknowledge that they should remove the unintended differences between IAS 34, 'Interim Financial Reporting' and FRS 104 relating to the assessment of and the reporting on the going concern basis of accounting.

We do not have any comments to make on the FRC's Consultation stage impact assessment other than to note that compliance with the new requirements should not prove onerous for financial statement preparers.

If you have any questions on our response, or wish us to amplify our comments, please contact Jonathan Shaw (telephone: 020 7728 2454, email Jonathan.D.Shaw@uk.gt.com)

Yours sincerely
For and on behalf of Grant Thornton UK LLP

Jonathan D Shaw

Director

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