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28 August 2020

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Dear Easton

BDO LLP response to 'FRED 75: Draft amendments to FRS 104 *Interim Financial Reporting - Going concern*'

We welcome the opportunity to comment on 'FRED 75: Draft amendments to FRS 104 *Interim Financial Reporting - Going concern*' (FRED 75).

We agree with the proposed amendments to FRS 104 that are set out in FRED 75. We consider that these changes should ensure there is consistency for users of interim financial statements prepared under FRS 104 and those prepared under IAS 34. Our responses to the specific questions asked are set out in an appendix to this letter.

If you wish to discuss any of the points further, please do not hesitate in contacting me directly.

Yours sincerely,

Anthony Appleton
Partner
For and on behalf of BDO LLP

28 August 2020

Appendix: Responses to the questions asked in the Exposure Draft

Question 1

Do you agree with the proposed amendments to FRS 104? If not, why not?

Yes we agree with the proposed amendments to FRS 104 that are set out in FRED 75. We consider that these changes should ensure there is consistency for users of interim financial statements prepared under FRS 104 and those prepared under IAS 34.

Question 2

In relation to the Consultation stage impact assessment, do you have any comments on the costs and benefits identified? Please provide evidence to support your views.

We have no comments on the costs and benefits identified in the consultation stage impact assessment.