



Deloitte LLP
Hill House
1 Little New Street
London
EC4A 3TR

Phone: +44 (0)20 7936 3000
Fax: +44 (0)20 7583 1198
www.deloitte.co.uk

Direct phone: +44 20 7007 0884
vepoole@deloitte.co.uk

1 September 2020

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

By email: ukfrs@frc.org.uk

Dear Mr Bilborough

FRED 75: Draft amendments to FRS 104 Interim Financial Reporting – Going concern

Deloitte LLP welcomes the opportunity to comment on FRED 75 Draft amendments to FRS 104 Interim Financial Reporting - Going concern. We agree with the proposed amendments and concur with the FRC's conclusions in the impact assessment. We have no further comments to add.

If you have any questions, please contact Robert Carroll on 020 7303 2458 or rcarroll@deloitte.co.uk.

Yours sincerely

Veronica Poole
UK National Head of Accounting and Corporate Reporting
Deloitte LLP

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 1 New Street Square, London, EC4A 3HQ, United Kingdom.

Deloitte LLP is the United Kingdom affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see www.deloitte.com/about to learn more about our global network of member firms.

© 2020 Deloitte LLP. All rights reserved.