

30 April 2021

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

By email: ukfrs@frc.org.uk

Dear Mr Bilsborough

FRED 78: Draft amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and FRS 105 The Financial Reporting Standard applicable to the Microentities Regime - COVID-19-related rent concessions beyond 30 June 2021

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Deloitte LLP welcomes the opportunity to comment on FRED 78: Draft amendments to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime - COVID-19-related rent concessions beyond 30 June 2021. We agree with the proposed amendments and concur with the FRC's conclusions in the impact assessment.

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

Yours sincerely



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