

Representation 02/2022

Mr Merrik Bousfield,
Financial Reporting Council,
8th Floor,
125 London Wall,
London,
EC2Y 5AS,
United Kingdom.

20 January 2022

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

Dear Merrik,

Subject: FRED 79 FRS 101 Reduced Disclosure Framework 2021/2022 cycle

We, the Financial Reporting Technical Committee of Chartered Accountants Ireland (FRTC), welcome the opportunity to respond to this Exposure Draft.

FRTC agrees with the proposal in the Exposure Draft that no amendments are required to FRS 101 in this cycle.

FRTC do not have any comments to make on the costs and benefits identified in the consultation stage impact assessment.

If you would like to discuss any of the comments in more detail, please do not hesitate to contact me at

Yours sincerely

Secretary to the Financial Reporting Technical Committee of Chartered Accountants Ireland