



## FRS 101 REDUCED DISCLOSURE FRAMEWORK - 2022/23 CYCLE

Issued 27 January 2023

ICAEW welcomes the opportunity to comment on the FRS 101 Reduced Disclosure Framework - 2022/23 cycle published by FRC on 5 December 2022, a copy of which is available from this [link](#).

For questions on this response please contact the Financial Reporting Faculty at [frf@icaew.com](mailto:frf@icaew.com) quoting REP 5/23.

Given the nature of the amendments issued by the IASB, we agree that no amendments to FRS 101 are necessary in this cycle.

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## ANSWERS TO SPECIFIC QUESTIONS

**Question 1 – Do you agree that no amendments are required to FRS 101 in this cycle? If not, why not?**

1. Given the nature of the amendments issued by the IASB, we agree that no amendments to FRS 101 are necessary in this cycle.

**Question 2 – Do you agree with the conclusions in the Consultation stage impact assessment? If not, why not?**

2. We have no specific comments on the consultation stage impact assessment.