

FRED 88 FRS 101 REDUCED DISCLOSURE FRAMEWORK - 2025/26 CYCLE

Issued 8 January 2026

ICAEW welcomes the opportunity to comment on the FRS 101 Reduced Disclosure Framework - 2025/26 cycle published by the Financial Reporting Council on 1 October 2025, a copy of which is available from this [link](#).

We agree that no amendments are required to FRS 101 *Reduced Disclosure Framework* and agree that FRS 101 will continue to have a positive impact on the cost-effectiveness of the preparation of financial statements, as concluded by the impact assessment.

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ANSWERS TO SPECIFIC QUESTIONS

Question 1

Do you agree that no amendments are required to FRS 101 in this cycle?

1. We agree that no amendments are required to FRS 101 in this cycle.

Question 2

Do you agree with the conclusion in the consultation stage impact assessment?

2. We agree that FRS 101 will continue to have a positive impact on the cost-effectiveness of the preparation of financial statements, as concluded by the impact assessment.