

### Representation 01/2023

Accounting and Reporting Policy Team,  
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17 February 2023

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

To whom it may concern

**Subject:** FRED 81 FRS 101 Reduced Disclosure Framework 2022/2023 cycle

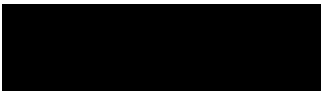
We, the Financial Reporting Technical Committee of Chartered Accountants Ireland (FRTC), welcome the opportunity to respond to this Exposure Draft.

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

FRTC agrees with the conclusion in the Consultation Stage Impact Assessment that FRS 101 will continue to have a positive impact on the cost-effectiveness of the preparation of financial statements.

If you would like to discuss any of the comments in more detail, please do not hesitate to contact me at [mike.ohalloran@charteredaccountants.ie](mailto:mike.ohalloran@charteredaccountants.ie).

Yours sincerely



Mike O'Halloran  
Secretary to the Financial Reporting Technical Committee of Chartered Accountants Ireland