

## Representation 11/2022

Accounting and Reporting Policy Team,  
Financial Reporting Council,  
8<sup>th</sup> Floor,  
125 London Wall,  
London,  
EC2Y 5AS,  
United Kingdom.

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

To whom it may concern

**Subject:** *FRED 80 - Draft amendments to FRS 100 Application of Financial Reporting Requirements- Application Guidance The Interpretation of Equivalence*

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

Please refer to Appendix 1 for our responses to the questions included in the “Invitation to Comment”.

If you would like to discuss this response further, please do not hesitate to contact me at

[REDACTED]

Yours sincerely

[REDACTED]

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

## **Appendix 1**

### **Question 1**

**Do you agree with the proposed amendments to the Application Guidance *The Interpretation of Equivalence* to FRS 100? If not, why not?**

We agree with the proposed amendments to the “Application Guidance The Interpretation of Equivalence to FRS 100”.

### **Question 2**

**In relation to the Consultation stage impact assessment, do you have any comments on the costs and benefits identified? Please provide evidence to support your views.**

We have no comments on the costs and benefits identified.