



By email to: ukfrs@frc.org.uk
Accounting and Reporting Policy team
Financial Reporting Council
8th Floor
125 London Wall
London
EC2Y 5AS

19 December 2022

Dear Sir/Madam

FRED 81 – Proposed amendments to FRS 101 *Reduced Disclosure Framework* 2022/23 Cycle

We welcome the opportunity to comment, on behalf of PricewaterhouseCoopers LLP, on the exposure draft. Our responses to the questions asked by the FRC and other comments are given below.

Question 1

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

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

Question 2

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

We have no specific comments on the impact assessment.

If you have any questions or would like to discuss any of the points raised in this letter in more detail, please contact Peter Hogarth [REDACTED]

Yours faithfully

A handwritten signature in blue ink that reads 'PricewaterhouseCoopers LLP'.

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