

**Private and Confidential**

Pauline Wallace  
UK Endorsement Board  
8<sup>th</sup> Floor  
125 London Wall  
London EC2Y 5AS

3 October 2022

Dear Pauline

**Response to Invitation to Comment on the Draft Endorsement Criteria Assessment (DECA) of narrow-scope amendments issued 2021**

We welcome the opportunity to comment on the above

We are supportive of the adoption of these amendments in the United Kingdom. Our responses to the questions in the DECA are set out in the attached Appendix.

Yours sincerely

For and on behalf of BDO LLP

## Questions

### Technical criteria assessment

1. Do you agree with the draft assessment of the:

a) IAS 1 Amendments against the **technical criteria**? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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b) IAS 8 Amendments against the **technical criteria**? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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c) IAS 12 Amendments against the **technical criteria**? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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2. Please include any comments you may have in response to question 1:

No comments
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### True and fair view

3. Do you agree with the draft assessment that the:

a) IAS 1 Amendments **are not contrary to the true and fair view requirement**? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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b) IAS 8 Amendments **are not contrary to the true and fair view requirement**? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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c) IAS 12 Amendments **are not contrary to the true and fair view requirement**? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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4. Please include any comments you may have in response to question 3:

No comments
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## UK long term public good

5. Do you agree with the initial assessments of costs and benefits for preparers and for users for the:

a) IAS 1 Amendments? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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b) IAS 8 Amendments? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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c) IAS 12 Amendments? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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6. Please include any comments you may have in response to question 5, including if any costs have been missed out:

No comments
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7. Do you agree with the draft assessment of the:

a) IAS 1 Amendments against **UK long term public good**? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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b) IAS 8 Amendments against **UK long term public good**? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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c) IAS 12 Amendments against **UK long term public good**? (please select one option)

Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
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8. Please include any comments you may have in response to question 7:

No comments
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