

# UK Disclosure Checklist (Mercia)

2024-01 Release

## Mercia Audit Manual (UK) 2023-08 update

Released January 2024

### Mercia Audit Manual (UK) 2023-08 - Detailed list of changes

Checklist Documents	Change/Detail
FRS 102 1A:  01-04_1A_AU Including 1A_AU Guidance	<ul style="list-style-type: none"> <li>Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.</li> </ul>
FRS 102:  01-08_102_AU Including 102_AU Guidance	<ul style="list-style-type: none"> <li>Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.</li> </ul>
IFRS:  01-09_IFRS Including IFRS Guidance	<ul style="list-style-type: none"> <li>Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023 and is applicable for periods commencing on or after 1 January 2021 but before 1 January 2024.</li> <li>Updated to refer to UK-adopted international accounting standards.</li> <li>Updated for Disclosure of Accounting Policies: Amendments to IAS 1 Presentation of Financial Statements and consequential amendments.</li> </ul>
FRS 101:  01-10_101 Including 101 Guidance	<ul style="list-style-type: none"> <li>Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023 and is applicable for periods commencing on or after 1 January 2021 but before 1 January 2024.</li> <li>Updated to refer to UK-adopted international accounting standards.</li> <li>Updated for Disclosure of Accounting Policies: Amendments to IAS 1 Presentation of Financial Statements and consequential amendments.</li> </ul>

## Mercia Audit Exemption Manual (UK) 2023-10 update

Released January 2024

### Mercia Audit Exemption Manual (UK) 2023-10 - Detailed list of changes

Checklist Documents	Change/Detail
FRS 105: Including 105 Guidance	<ul style="list-style-type: none"> <li>Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.</li> </ul>
FRS 102 1A: 01-04_1A_AE Including 1A_AE Guidance	<ul style="list-style-type: none"> <li>Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.</li> </ul>
FRS 102: 01-08_102_AE Including 102_AE Guidance	<ul style="list-style-type: none"> <li>Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.</li> </ul>

## Mercia Pension Schemes Manual 2023-09 update

Released January 2024

### Mercia Pension Schemes Manual 2023-09 - Detailed list of changes

Checklist Documents	Change/Detail
Pension Checklist: 01-05_PEN Including PEN Guidance	<ul style="list-style-type: none"> <li>Updated to state that the checklist reflects standards and amendments in issue as at 1 April 2023.</li> </ul>

## Mercia Limited Liability Partnerships Manual 2023-09 update

Released January 2024

### Mercia Limited Liability Partnerships Manual 2023-09 - Detailed list of changes

Checklist Documents	Change/Detail
FRS 102 1A: 01-04_1A_LL Including 1A_LL Guidance	<ul style="list-style-type: none"> <li>Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.</li> </ul>

FRS 102: 01-08_102_LLP Including 102_AE Guidance	<ul style="list-style-type: none"><li>Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.</li></ul>
FRS 105 LLP: Including 105_LLP Guidance	<ul style="list-style-type: none"><li>Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.</li></ul>
FRS 102 1A Group: 01-03_1A_LLP_GRP Including 1A_LLP_GRP Guidance	<ul style="list-style-type: none"><li>New checklist added.</li></ul>
FRS 102 Group: 01-03_1A_LLP_GRP Including 1A_LLP_GRP Guidance	<ul style="list-style-type: none"><li>New checklist added.</li></ul>