

UK Disclosure Checklist (Mercia)

2022-06 Release

Mercia Manuals 2022-05 update

Released June 2022

2022-05 - Detailed list of changes

Content included	Change/Detail
Audit Manual (UK)	 FRS 101: Updated for recent changes in legislation and standards. FRS 102 Section 1A: Minor updates for recent changes to legislation and other minor editorial amendments. FRS 102 Full: Minor updates for recent changes to legislation and other minor editorial amendments.
Limited Liability Partnerships Manual	 FRS 102 Section 1A: Minor updates for recent changes to legislation and the LLP SORP plus other minor editorial amendments. FRS 102 Full: Minor updates for recent changes to legislation and the LLP SORP plus other minor editorial amendments.
Charities Manual	 SORP Checklist: Minor updates for recent changes to legislation and other minor editorial amendments.
Pension Schemes Manual	 Pension Schemes Annual Report Checklist: Updated for the new Task Force on Climate-related Financial Disclosures reporting requirements.