

# UK Disclosure Checklist (Mercia)

2022-07 Release

## Mercia Audit Manual (UK) 2022-05 and Academies Manual 2022-07 updates

Released July 2022

### 2022-05 / 07- Detailed list of changes

Content included	Change/Detail
Audit Manual (UK)	<ul style="list-style-type: none"><li>IFRS International: Updated for recent changes in legislation and standards. Now includes requirements in respect of consolidated accounts, separate financial statements and related matters.</li></ul>
Academies Manual	<ul style="list-style-type: none"><li>Academies Accounts Checklist: Update for Academies Accounts Direction 2021 to 2022: Updated for recent changes to legislation, latest guidance and other minor editorial amendments.</li></ul>