

# UK Disclosure Checklist (Mercia)

2023-02 Release

## Mercia Audit Exemption Manual (UK) 2022-07 update

Released February 2023

### 2022-07- Detailed list of changes

Content included	Change/Detail
Audit Exemption Manual (UK)	<ul style="list-style-type: none"><li data-bbox="754 607 1401 707">• Small FRS 102 1A: Minor updates for recent changes to legislation and other minor editorial amendments.</li><li data-bbox="754 714 1401 810">• Not Small FRS 102: Minor updates for recent changes to legislation and other minor editorial amendments.</li></ul>