

UK Disclosure Checklist (Mercia)

2023-06 Release

Mercia Audit Manual 2023-02 and Audit Exemption Manual (UK) 2023-04 update

Released June 2023

2023-02 and 2023-04 - Detailed list of changes

Content included	Change/Detail
Audit Manual (UK) Audit Exemption Manual (UK) A34 FRS 102 1AG Small Group (FRS 102 1A)	<ul style="list-style-type: none">A number of disclosure points in relation to parent/subsidiary relations have been moved from Section 3 to Section 1 for clarity on when they apply.
Audit Manual (UK) A32 FRS 101 (FRS 101)	<ul style="list-style-type: none">A small number of disclosure items for which there is an available exemption were missing the relevant exemption visibility which has now been added to affected disclosures.