

ROI Disclosure Checklist (Mercia)

2024-02 Release

Mercia Audit Manual (ROI) 2023_09

Released February 2024

Mercia Audit Manual (ROI) 2023-09 - 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"> Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.
FRS 102: 01-08_102_AU Including 102_AU Guidance	<ul style="list-style-type: none"> Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.
IFRS: 01-09_IFRS Including IFRS Guidance	<ul style="list-style-type: none"> 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. Updated for Disclosure of Accounting Policies: Amendments to IAS 1 Presentation of Financial Statements and consequential amendments.
FRS 101: 01-10_101 Including 101 Guidance	<ul style="list-style-type: none"> 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. Updated for Disclosure of Accounting Policies: Amendments to IAS 1 Presentation of Financial Statements and consequential amendments.

Mercia Audit Exemption Manual (ROI) 2023-12 update

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Mercia Audit Exemption Manual (ROI) 2023-12 - Detailed list of changes

Checklist Documents	Change/Detail
FRS 105: Including 105 Guidance	<ul style="list-style-type: none"> Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.
Abridged FRS 105 Accounts: Including AB_AE_105 Guidance	<ul style="list-style-type: none"> Sections expanded to ensure the checklist is now a standalone checklist rather than supplementary.
FRS 102 1A: 01-04_1A_AE Including 1A_AE Guidance	<ul style="list-style-type: none"> Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.
Abridged FRS 102 1A Accounts: Including AB_AE_102_1A Guidance	<ul style="list-style-type: none"> Sections expanded to ensure the checklist is now a standalone checklist rather than supplementary.
FRS 102: 01-08_102_AE Including 102_AE Guidance	<ul style="list-style-type: none"> Updated authoritative references to reflect the standards and amendments in issue as at 1 April 2023.