



Regulatory updates on company reporting and audit and Covid-19

14/05 – BEIS and FRC statement on Measures in respect of Company filings, AGMs and other general meetings during Covid-19

<https://www.frc.org.uk/getattachment/3c2dcecd-b719-46de-82b3-38fcfa07a856/Updated-QA-AGMs-Final.pdf>

12/05 – FRC Guidance for companies on Corporate Governance and Reporting (Including Interim Reports)

[https://www.frc.org.uk/about-the-frc/covid-19/company-guidance-updated-may-2020-\(covid-19\)](https://www.frc.org.uk/about-the-frc/covid-19/company-guidance-updated-may-2020-(covid-19))

21/04 – FRC statement regarding Modified Audit Opinions during Covid-19 crisis

<https://www.frc.org.uk/getattachment/a45470bb-c331-4653-b256-4d0e7c82227d/Modifications-to-Auditors-Reports-As-a-Result-of-COVID-19-April-2020.pdf>

17/04 - Joint statement by BEIS and FRC regarding Measures in respect of Company filings, AGMs and other general meetings during Covid-19

<https://www.frc.org.uk/getattachment/51dec8c7-7820-402b-b3a1-222db7220157/AGM-QA-Final-Version-Apr-2020.pdf>

14/04 - FRC Covid-19 update

<https://www.frc.org.uk/news/april-2020/covid-19-update>

09/04 - FRC update to Company Guidance Update March 2020 (COVID-19) to incorporate Gathering Evidence through Remote Means

<https://www.frc.org.uk/about-the-frc/covid-19/covid-19-bulletin-march-2020>

06/04 - FCA extension to reporting deadline for investment funds, and guidance

<https://www.fca.org.uk/firms/extending-deadlines-publishing-fund-reports-and-accounts>

27/03 - ICSA supplementary guidance on the holding of AGMs (reviewed by BEIS and FRC)

<https://www.icsa.org.uk/knowledge/resources/agms-and-impact-of-covid-19>

26/03 - Joint statement by the FCA, FRC and PRA

<https://www.fca.org.uk/news/statements/joint-statement-fca-frc-pra>



26/03 - FCA Statement of Policy: Delaying annual company accounts during the coronavirus crisis

<https://www.fca.org.uk/news/statements/delaying-annual-company-accounts-coronavirus>

26/03 - FRC Company Guidance Update March 2020 (COVID-19)

[https://www.frc.org.uk/about-the-frc/covid-19/company-guidance-update-march-2020-\(covid-19\)](https://www.frc.org.uk/about-the-frc/covid-19/company-guidance-update-march-2020-(covid-19))

26/03 - PRA Letter 'Covid-19: IFRS 9, capital requirements and loan covenants'

<https://www.bankofengland.co.uk/prudential-regulation/letter/2020/covid-19-ifs-9-capital-requirements-and-loan-covenants>

26/03 - FRC COVID-19 Bulletin March 2020 Guidance for Auditors

<https://www.frc.org.uk/about-the-frc/covid-19/covid-19-bulletin-march-2020>

25/03 – Companies House 3-month extension period to file accounts during COVID-19

<https://www.gov.uk/government/news/companies-to-receive-3-month-extension-period-to-file-accounts-during-covid-19>

21/03 - FCA requests a delay to the forthcoming announcement of preliminary financial accounts

<https://www.fca.org.uk/news/statements/fca-requests-delay-forthcoming-announcement-preliminary-financial-accounts>

19/03 - ICSA initial guidance on the holding of AGMs (reviewed by BEIS and FRC)

<https://www.icsa.org.uk/assets/files/pdfs/guidance/agms-and-impact-of-covid-19-web.pdf>

16/03 - FRC Guidance on audit issues arising from the Covid-19 (Coronavirus) pandemic

[https://www.frc.org.uk/news/march-2020-\(1\)/guidance-on-audit-issues-arising-from-the-covid-19](https://www.frc.org.uk/news/march-2020-(1)/guidance-on-audit-issues-arising-from-the-covid-19)

18/02 - FRC advice to companies & auditors on Coronavirus risk disclosures

<https://www.frc.org.uk/getattachment/34d2e9a7-b73e-41b6-a9ae-5f0a7a69dbc4/Coronavirus-draft-para-17-Feb.pdf>