Substantiation file requirements – going concern

| **Information required** | Responsibility | Completed | Reference |
| --- | --- | --- | --- |
| The going concern assessment completed by management |  |  |  |
| Any key ratios that have been calculated in support of the assessment made |  |  |  |
| The supporting documentation for the items included in the going concern assessment |  |  |  |
| The assumptions made in the assessment |  |  |  |