REGISTERED NUMBER: 08324032 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

FOR

THE POWER OF ATTORNEY PRACTICE LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

COMPANY INFORMATION
for the Year Ended 31 December 2022

DIRECTOR:	Mrs M J Heyworth
REGISTERED OFFICE:	40 Rochester Road Earlsdon Coventry West Midlands CV5 6AG
REGISTERED NUMBER:	08324032 (England and Wales)
ACCOUNTANTS:	Bernard Rogers & Co Bank Gallery High Street Kenilworth Warwickshire CV8 1LY

BALANCE SHEET
31 December 2022

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		299		-
CURRENT ASSETS					
Debtors	5	1,892		84	
Cash at bank		16,345		4,567	
		18,237		4,651	
CREDITORS					
Amounts falling due within one year	6	6,597		4,650	
NET CURRENT ASSETS			11,640		1
TOTAL ASSETS LESS CURRENT LIABILITIES			11,939		1
PROVISIONS FOR LIABILITIES			57		-
NET ASSETS			11,882		1
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			11,881		-
SHAREHOLDERS' FUNDS			11,882		1

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 December 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 3 March 2023 and were signed by:

Mrs M J Heyworth - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

1. STATUTORY INFORMATION

The Power Of Attorney Practice Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover represents net invoiced sales of goods and services, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 1) .

continued...

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 January 2022	3,135
Additions	399
Disposals	(700)
At 31 December 2022	2,834
DEPRECIATION	
At 1 January 2022	3,135
Charge for year	100
Eliminated on disposal	(700)
At 31 December 2022	2,535
NET BOOK VALUE	
At 31 December 2022	299

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	1,892	-
Other debtors	-	84
	1,892	84

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	5,320	3,697
Other creditors	1,277	953
	6,597	4,650

7. RELATED PARTY DISCLOSURES

At 31 December 2022 other creditors included loans made to the company by the director of £312 (2021: £nil). The loans are interest free and have no fixed date for repayment.

8. ULTIMATE CONTROLLING PARTY

The controlling party is Mrs M J Heyworth.