



Annual Report 2022

<https://www.powerof0.org/>

October 2023

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Legal and Administrative information

Power of Zero is a Charitable Incorporated Organisation that brings together parents, educators, researchers, NGOs, corporate citizens and philanthropic foundations to ensure the well-being of children in an increasingly online world.

We were established as a CIO on 25 August 2020 and we are registered in the United Kingdom under charity number 1191012. Our principal address is 57 Linden Avenue, London NW10 5RG.

The names of our trustees, who manage Power of Zero, including those who have held office for all or some part of the accounting period from 1 January 2022 to 31 December 2022, are:

James Sebastian Barker, Chair
Eva Bishop (resigned 17 May 2022)
Marie Rene Hai Shan Cudennec
Alessandro Ferrari (appointed 13 April 2023)
Narmada Guruswamy
Simon Hampel
Sally Jackson (appointed 13 April 2023)
Philip Jonckheer (appointed 12 October 2023)
Mandeep Rai (resigned 9 July 2023)
Yasmine Roulleau
Junmeng Zheng

Our chief executive officer, and only paid employee as at 31 December 2022, is Nicholas Carlisle.

Our lawyers are Allen & Overy, based at One Bishops Square in London.

The individual appointed to conduct an independent examination of our accounts (as required by the Charity Commission) is Josh Kingston ACA, BSc. of Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol BS48 1UR.

Message from the Board Chair

In recent years children's online engagement has skyrocketed. The Internet now attracts 200,000 children as first time users every single day. As their time online increases so does their exposure to potential danger. Social media platforms recognise the need for investment in internet safety and security. In February 2023 Snap released its "Digital Well-Being Index" which measures the online psychological well-being of users. With admirable frankness Snap has listed 14 major risks associated with going online: unwanted contact, fake news and misinformation, online bullying and harassment, hate speech, non-consensual intimate imagery, online impersonation, account hijacking, threats of violence, unwanted sexual attention, thoughts of self-harm, violent extremist content/messages, weapons sales, illegal drug sales, and thoughts of suicide.

At the same time as children's internet use has increased, there has been a significant deterioration in their mental health. In December 2021 the U.S. Surgeon General issued a mental health advisory note revealing that one in three high school students and half of female students were suffering from persistent feelings of sadness or hopelessness, an overall increase of 40% from 2009. Similar findings come from Canada and the UK showing increased levels of teen depression, anxiety and suicidal thoughts.

It is vitally important that we educate children about the risks of the online world, and equip them to navigate their way around the dangers. We know that if we teach children social values such as kindness and qualities such as resilience before the age of eight, this will stay with them for the rest of their lives.

I am very proud of the work that Power of Zero has done over the last year. As detailed later in this report we have produced a wonderful series of animated "Heroes of Zero" videos, which have already been adapted for Singapore and translated into Filipino. We have also co-created a "Superpowers" programme for children ages 4 to 6, which teaches 12 key life skills: the feedback on this from children and teachers has been very positive. Our proven No Bully programme continues to deliver excellent results in preventing and resolving incidents of bullying.

Our work does of course depend on the generous support of both donors and volunteers. If you are inspired to join us then please do get in touch.

James Barker

James Barker

Chair of Trustees

Objectives and Activities

The objects of Power of Zero are the advancement of education of children in the United Kingdom and countries across the world. Children are now online from their earliest years by the time they are eight they average five hours a day online in more developed countries. We want to ensure that every young child learns the life skills that they need for a connected world. We aim to achieve this by:

- A. Providing early educators, teachers, school leaders, parents and caregivers with lessons, videos, books, and games to teach children social and emotional skills and digital citizenship both online and offline;
- B. Providing teacher training to early educators and teachers in preschools, kindergartens, primary and secondary schools in how to teach children social and emotional skills and life skills;
- C. Educating parents and caregivers on how to mediate the Internet use of their children and teach them the skills and values that they need to be safe and thrive in their online-offline lives;
- D. Training teachers and other school personnel in interventions for preventing and responding to student online and school bullying.

The objectives set out above fall within the purposes set out by the Charities Act 2011. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives, and in planning our future activities.

Achievements and Performance

The Power of Zero early years initiative campaign focuses on young children ages four to eight. We want to ensure that every young child learns the life skills that they need to navigate an increasingly online world. Complementing the early years campaign is our work to combat bullying and cyberbullying. Our No Bully programme trains school leaders and teachers in a system for preventing bullying and cyberbullying and responding effectively when it still occurs.

Power of Zero Early Years Initiative

1) Activities

Childhood is increasingly online, providing children with extraordinary opportunities for connectivity, creativity and learning. At the same time, increased access to the online world exposes children to violent and sexual content and the risks of unwanted contact, cyberbullying, commercial exploitation and other impacts upon their physical and psychological health.

The best way to engage young children in learning life skills is across multiple platforms. With the help of our partners, we are developing a multi-channel program that draws upon the power of classroom lessons, animated videos, story books and an online game.

2) Achievements and Performance

The power and potential of our early years campaign comes from being a collaborative initiative that reaches across geographies, cultures and institutions. What unites us is our shared commitment to values of kindness, inclusivity, and respect and to giving children the life skills they need for their well-being in an increasingly online world. We are proud to welcome partners in Singapore, the Philippines, Finland and Thailand as country leads ready to bring our program to the children

The Heroes of Zero. When it comes to engaging the attention of young children, animation is our best friend. We commissioned award-winning production studio FableVision, based in Boston MA, to create a series of six short animated videos for us that are both educational and fun. We translated these into Filipino for use in the Philippines and are partnering with our partners in Singapore to adapt these for their country.

Superpowers program. Superpowers is a classroom-based program for young children to help them learn the life skills they need for an increasingly online world. The Superpowers program teaches 12 life skills or Superpowers critical for navigating the complexity of children's online and off-line lives. Mastering these social and emotional skills at a young age is essential to a child's ability to learn in school, to make friends and form healthy relationships, and to their success and wellbeing throughout their lives. Thanks to a grant from the Templeton World Charity Foundation we co-created a program for kindergarten (called "reception" in some countries) with the University of the Philippines and on the ground support from the Philippines Mental Health Association. We have completed beta testing of the program in the Philippines, Hong Kong and the island of Jersey with highly positive initial feedback.

3) Plans for the future

Next year we want to expand the superpowers programme into the first year of school extending it to six and seven year olds. We are keen to bring our program to the Global South and are seeking a strong and respected country based NGO to work with us for educational development and delivery.

We also want to create season two of the Heroes of Zero. In season two our beloved characters (and some new faces!) return. Nena and Ciro encounter challenges that require new superpowers, including creativity, kindness, respect, and using their voice to speak up for themselves and others.

The No Bully Programme

1) Activities

Bullying and cyberbullying are some of the most painful and difficult challenges facing schools today. As educators we know how much suffering bullying causes and without intervention it can destroy student self-esteem and lead to anxiety, depression, eating disorders, and in extreme cases suicide. Students who are different - because of their ability, ethnicity, socio-economic status or simply because they don't follow stereotypical gender norms - are particularly vulnerable. And yet most teachers, school counselors and school leaders have never been trained in an effective system for how to respond.

We partner with schools over the course of a year and provide them with an integrated series of leadership coaching sessions and teacher training in how to implement and sustain the No Bully System. The outcome is a culture where

incidents of bullying are few and far between and where compassion and inclusivity shape people's daily interactions throughout the school community. Follow up research demonstrates that schools trained in the No Bully Program are able to solve close to 90% of incidents of bullying.

2) Achievements and Performance.

Most of the No Bully programme is delivered to schools in the US and is now being run through the Power of Zero Foundation, our sister organisation in the US, under a licence from us. The No Bully programme had a strong first half of the year with a big contract to deliver the program to all the schools in the Pueblo school district in Colorado. It was a slower second half of the year as we seek to bring on more schools.

In 2022 we completed the rebrand of the nobully.org website and have dedicated this to the No Bully programme. We completed development of a new training - The No Bully Equity Training - the first new training we have developed since the start of the pandemic - in response to increasing concern at how bullying targets diverse students and in particular immigrant families.

Bullying and cyberbullying are a challenge for schools everywhere and no school is immune. Some of the most visionary schools are independent schools, who pride themselves on their culture and partner with us to make their school values a lived reality for their whole community. We have worked with leading independent schools in the United States, Hong Kong and China and continue to provide independent schools around the world with our expertise.

3) Plans for the future

27% of youth (aged 12 to 18) in the United Kingdom are the target of cyberbullying. But the UK has no effective bullying prevention programme. With over 600,000 teachers in the United Kingdom, we urgently need to scale our training programme so that it can reach schools across the UK.

In 2023 we will be seeking funding to localise and test a No Bully programme for the UK. We also want to harness the power of Edtech to scale our reach to more schools across the world. We plan to use the reach of the Internet to deliver a hybrid version of the No Bully program using synchronous and asynchronous teacher training and leadership coaching.

Structure, Governance and Management

Power of Zero is a Charitable Incorporated Organisation governed in accordance with the terms of its written Constitution. The Board of Trustees is responsible for its management.

Trustee appointments are made by the Board of Trustees in accordance with the provisions of the Constitution.

Since 25 August 2020 when Power of Zero was incorporated, the Trustees have approved and adopted a Conflict of Interest Policy; a Safeguarding of Children Policy; a Risk Policy and a Formation of Partnerships and Business Relationships Policy.

Policies

We have commitment to upholding the highest standards of safeguarding, ensuring that our safeguarding measures are robust and reflect the environments in which we work. Since 25 August 2020 when Power of Zero was incorporated, the Trustees have approved and adopted a Conflict of Interest Policy; a Safeguarding of Children Policy; a Sponsorship Policy; a Reserves Policy and a Whistleblowing Policy.

Global Standards, Regulations and Conventions

As we work for children all over the world, we must ensure that we live up to the standards and regulations that we demand of all actors influencing children's lives. Globally, Power of Zero adheres to national and international standards and regulations. We are also committed to supporting the implementation of internationally recognised conventions, including the United Nations Convention on the Rights of the Child, the Convention on the Elimination of All Forms of Discrimination Against Women, and the UN Convention of the Rights of Persons with Disabilities, with a focus on promoting and protecting the rights of children with disabilities.

Financial Review 2022

The Statement of Financial Activities shows income of £181,097 for the year ending 31 December 2022, of which £58,831 was income from our No Bully programme for schools and £80,868 was a grant from the Templeton World Charity Foundation towards the development of a social and emotional learning program for kindergarten.

We began the financial year with £73,077 in restricted funds to be used towards development of our education program and accordingly we used these funds in 2022 to support the development of an educational video series called the Heroes of Zero. Our total expenditure in 2022 was £241,158 resulting in our ending the year with £36,446 in funds, of which £16,049 were restricted funds and £20,397 were unrestricted funds.

Reserves Policy

Under the Reserves Policy the trustees aim to keep 3 months' of core operating costs in the charity's unrestricted reserves. This equates to unrestricted funds of £18,500 based on the core operating costs for 2022. As stated above we closed the year in alignment with our reserves policy with £20,397 of unrestricted funds.

Trustees' Declaration

Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and regulations. Charity law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare our financial statements in accordance with UK Accounting Standards.

Under charity law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the excess of income over expenditure for that period. In preparing each of the group and charitable company financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed,
- subject to any material departures disclosed and explained in the financial
- statements

- assess the charity's ability to continue as a going concern, disclosing, as
- applicable, matters related to going concern
- use the going-concern basis of accounting, unless they either intend to liquidate the charity or to cease operations or have no realistic alternative.

The trustees are responsible for keeping adequate and proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity. They are responsible for such internal control as they determine necessary to enable the preparation of financial statements free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities. Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website.

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the Charity's Trustees 24 October 2023

James Barker

James Barker
Chair

Independent examiner's report to the trustees of Power of Zero

I report to the trustees on my examination of the accounts of Power of Zero (the Charity) for the year ended 31 December 2022.

Responsibilities and basis of report

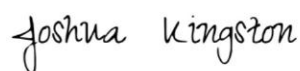
As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Josh Kingston ACA, BSc.

Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road , Flax Bourton Bristol BS48 1UR

Date: 24 October 2023
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STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income from:					
Donations and legacies	2	31,398	90,868	122,266	117,520
Charitable activities	3	58,831	-	58,831	11,902
Total income		<u>90,229</u>	<u>90,868</u>	<u>181,097</u>	<u>129,422</u>
Expenditure on:					
Raising funds	4	3,641	-	3,641	2,932
Charitable activities	5	89,621	147,896	237,517	29,983
Other					
Total expenditure		<u>93,262</u>	<u>147,896</u>	<u>241,158</u>	<u>32,915</u>
Net income/(expenditure) and net movement in funds	6	(3,033)	(57,028)	(60,061)	96,507
Total funds at start of year	12	23,430	73,077	96,507	-
Total funds at end of year	12	<u>20,397</u>	<u>16,049</u>	<u>36,446</u>	<u>96,507</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 14 to 21 form part of these financial statements
See note 9 for fund-accounting comparative figures

POWER OF ZERO
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	8,087	28,857
Cash at bank and in hand		44,503	69,185
		<u>52,590</u>	<u>98,042</u>
Liabilities			
Creditors : amounts falling due within one year	11	(16,144)	(1,535)
Net current assets		<u>36,446</u>	<u>96,507</u>
Total assets less current liabilities		<u>36,446</u>	<u>96,507</u>
Net assets		<u><u>36,446</u></u>	<u><u>96,507</u></u>
FUNDS			
Unrestricted funds			
General funds	13	20,397	23,430
Restricted funds	13	16,049	73,077
Total funds		<u><u>36,446</u></u>	<u><u>96,507</u></u>

These financial statements were approved by the Trustees on 24 Oct 2023 and are signed on their behalf by:

.....
James Barker *James Barker*
Chair of Trustees

The notes on pages 14 to 21 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Raising funds

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1 Accounting policies (*continued*)

Charitable Activities

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Allocation and apportionment costs

Certain expenditure is directly attributable to specific activities and this has been included in those cost categories. Other costs, which are attributable to more than one category, are apportioned across cost categories on the basis of an assessment of workload carried out from time to time.

Pension costs and other post-retirement benefits

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in note 12 of the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

2 Income from: Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations from individuals	15,667	-	15,667
Donations from Parents' Club	-	10,000	10,000
Grants received	15,731	80,868	96,599
	<u>31,398</u>	<u>90,868</u>	<u>122,266</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Microsoft	25,424	-	25,424
Donations from individuals	9,372	45,061	54,433
Donations from family trusts	-	28,016	28,016
Lil Bulb's Animal Welfare Organisation	9,647	-	9,647
	<u>44,443</u>	<u>73,077</u>	<u>117,520</u>

3 Income from: Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
No Bully programme - license fees	45,854	-	45,854
No Bully programme - school programme fees	12,977	-	12,977
	<u>58,831</u>	<u>-</u>	<u>58,831</u>

Prior year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
No Bully programme - license fees	11,902	-	11,902
	<u>11,902</u>	<u>-</u>	<u>11,902</u>

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

4 Expenditure on: Raising funds

	Total Funds 2022	Total Funds 2021
	£	£
Conferences and events	-	600
Digital marketing	583	-
Graphic design	3,058	2,332
	<u>3,641</u>	<u>2,932</u>

All expenditure on raising funds during the prior year was from unrestricted funds.

5 Expenditure on: Charitable activities

	Total Funds 2022	Total Funds 2021
	£	£
<i>Direct costs</i>		
Grants made	7,671	-
Project delivery	152,192	5,844
Staff salaries	65,536	17,280
<i>Support costs</i>		
Marketing and promotion	4,334	2,715
Subscriptions	600	
General administration	3,265	661
<i>Governance</i>		
Accountancy	2,299	913
Independent examination	1,620	1,100
Professional and legal	-	1,470
	<u>237,517</u>	<u>29,983</u>

Total grants of £7,671 were made to Philippine Mental Health Organisation during the year.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

6 Net income/(expenditure) for the year

This is stated after charging:

	2022 £	2021 £
Independent Examiner's fees		
- for independent examination	720	1,100
- for other services	900	-
Trustees' travel, meeting and training expenses	-	-

Aggregate donations from Trustees, key management personnel, and other related parties was £nil (2021: £2,000).

7 Staff costs and numbers

The aggregate payroll costs were:

	2022 £	2021 £
Wages & salaries	57,000	17,000
Social security costs	7,281	-
Pension contributions	1,255	280
	<u>65,536</u>	<u>17,280</u>

No employee received emoluments in excess of £60,000.

The average weekly number of employees during the year was 1 (2021: 1), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £65,536 (2021: £17,280).

Trustee Maries Cudennac is the spouse of CEO Nicholas Carlisle who was remunerated in the year. This is allowed under the governing document.

8 Taxation

The charity is exempt from corporation tax on its charitable activities.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

9 Statement of Financial Activities comparative figures

For the year ended 31 December 2021	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Income from:			
Donations and legacies	44,443	73,077	117,520
Charitable activities	11,902	-	11,902
Total income	<u>56,345</u>	<u>73,077</u>	<u>129,422</u>
Expenditure on:			
Raising funds	2,932	-	2,932
Charitable activities	29,983	-	29,983
Total expenditure	<u>32,915</u>	<u>-</u>	<u>32,915</u>
Net income/(expenditure) for the year and net movement in funds	23,430	73,077	96,507
Total funds at start of year	-	-	-
Total funds at end of year	<u>23,430</u>	<u>73,077</u>	<u>96,507</u>

10 Debtors

	2022 £	2021 £
Due in less than one year:		
Prepayments and accrued income	8,087	28,153
Other debtors	-	704
	<u>8,087</u>	<u>28,857</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Tax and social security	7,490	288
Other creditors	7,034	147
Accruals and deferred income	1,620	1,100
	<u>16,144</u>	<u>1,535</u>

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

12 Movement in funds

For the year ended 31 December 2022

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers £	At 31 Dec 2022 £
Restricted funds					
Parents' Club	73,077	10,000	(83,077)	-	-
Templeton World Charity Foundation	-	80,868	(64,819)	-	16,049
	<u>73,077</u>	<u>90,868</u>	<u>(147,896)</u>	<u>-</u>	<u>16,049</u>
Unrestricted funds					
General funds	23,430	90,229	(93,262)	-	20,397
	<u>23,430</u>	<u>90,229</u>	<u>(93,262)</u>	<u>-</u>	<u>20,397</u>
Total funds	<u>96,507</u>	<u>181,097</u>	<u>(241,158)</u>	<u>-</u>	<u>36,446</u>

Restricted funds

Parents Club - brings together families from around the world, donating towards the Power of Zero videos and parent toolkit

Templeton World Charity Foundation - A grant to develop a social and emotional learning program for kindergarten in the Philippines.

For the year ended 31 December 2021

	At 1 Jan 2021 £	Income £	Expenditure £	Transfers £	At 31 Dec 2021 £
Restricted funds					
Parents' Club	-	73,077	-	-	73,077
	<u>-</u>	<u>73,077</u>	<u>-</u>	<u>-</u>	<u>73,077</u>
Unrestricted funds					
General funds	-	56,345	(32,915)	-	23,430
	<u>-</u>	<u>56,345</u>	<u>(32,915)</u>	<u>-</u>	<u>23,430</u>
Total funds	<u>-</u>	<u>129,422</u>	<u>(32,915)</u>	<u>-</u>	<u>96,507</u>

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

13 Analysis of net assets between funds

	Restricted Funds	Unrestricted General Funds	Total
As at 31 December 2022	£	£	£
Other net assets	16,049	20,397	36,446
	<u>16,049</u>	<u>20,397</u>	<u>36,446</u>

	Restricted Funds	Unrestricted General Funds	Total
As at 31 December 2021	£	£	£
Other net assets	73,077	23,430	96,507
	<u>73,077</u>	<u>23,430</u>	<u>96,507</u>

14 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.