



**Ten years of impact.
A lifetime of change.**

**2024 ANNUAL REPORT
& FINANCIAL STATEMENTS**



CONTENTS



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Positive Lamb Foundation
is a registered charity in the
UK (England & Wales charity
number 1207884).

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Celebrating a decade... thanks to you



Dearest Friends, Supporters, and Legendary Lambs,

Ten years. It's still sinking in that what began as a small vision supported by my fellow co-founders, Phil and Dani, has grown into a global charity providing essential support to 75 incredible children and their families.

This has only been possible because of one thing – you! Our generous and compassionate community of donors, advocates and friends drive our work forward every day.

Through bold thinking and creative problem-solving, and the courage to keep going, Positive Lamb Foundation has flourished. We are now a registered charity in both the UK and Canada, with a clear mission: to create bright futures for children living with HIV in India.

2024 marked a pivotal moment. We said goodbye to the Tribe of Lambs name, as it was time to use our bravery and creativity, iconic to our organization, to level up and evolve into Positive Lamb Foundation, a name and identity that is inclusive and symbolic of everything we do and stand for.

We are incredibly proud of everything we've achieved, and most importantly, of every child we've supported over the past decade. And yet, we are far from finished. We remain stubbornly determined to continue building a world where every child living with HIV has the opportunity to grow and thrive.

On behalf of Phil and our entire Board of Directors, thank you.

Every contribution you've made, whether through donations, advocacy, or spreading awareness, has helped shape our movement. Your belief in our mission is what will power the next ten years of progress.

With heartfelt appreciation,

Bobbi
Co-Founder

2024 HIGHLIGHTS



**Celebrating ten years
of impact**



**A huge fundraising year,
raising \$147,000**



**Expanding support
and opportunities
for children through
dignity, love, education,
healthcare, and hope**



New name. Same mission. Even stronger voice.

After more than a year in the making, our new name now reflects the inclusivity and diversity we stand for: **Positive Lamb Foundation.**



For ten years, Tribe of Lambs served us and our community well. But as the world grows more conscious of the power of language, it became clear that we had outgrown that name.

Together with our Board of Directors and trusted consultants, we embraced the opportunity to evolve. The timing was ideal – as we pushed to secure charitable status in the UK, we officially launched Positive Lamb Foundation (+Lamb) as a new legal entity. Shortly after, we established Positive Lamb Foundation UK.

OUR VISION

A world where we are all treated equally, and HIV stigma and discrimination no longer exist. Because every child living with HIV deserves a life of dignity, opportunity and love.

OUR MISSION

Positive Lamb Foundation provides education and poverty relief for children living with HIV in India today, taking action for a healthy, independent tomorrow.

Leadership for the next chapter

As we prepared to launch Positive Lamb Foundation UK, our Board of Directors and Trustees evolved – as we welcomed new members and grew in strength.

Together, the Board brings the leadership, experience and passion that will guide +Lamb through its next decade of impact.



Bobbi Paidel
Co-Founder
& Executive Director (Canada)



Philip Haley
Co-Founder
& Executive Director (UK)



Dani Shaw
Co-Founder
& Chair (Canada)



Tanya Tucker
Treasurer (Canada)



Ashley Ostridge
Secretary (Canada)



Ryan Brailsford
Director (Canada)



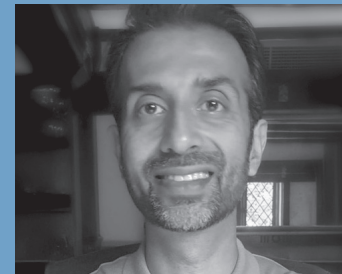
Louisa Patel
Chair (UK)



Nahid Kasaur
Trustee (UK)



Steve Haley
Trustee (UK)



Jignesh Patel
Trustee (UK)



Natasha Rosenthal
Trustee (UK)

2024 AT A GLANCE

We're proud of what we achieved together in 2024!

We are incredibly grateful for the people who worked tirelessly on our projects and the contributions that make it all possible. Some highlights...



75

children and their families supported through our work

**+LAMB
TREK**

\$51,000

fundraised through our annual Trek



5

college students received full scholarships



240

nutrition packs distributed to families in Delhi



12,500

hot school lunches provided



2014

TRIBE OF LAMBS IS BORN

With a desire to make a positive impact, Bobbi launches a crowdfunding campaign from the Indian Himalayas to raise money for disadvantaged children. Phil and Dani are quick to join in the mission.

2020

COVID EMERGENCY FUND

Our partners in India respond quickly to keep the children safe during COVID.

We raise emergency funds to provide food, clothing, healthcare, and support the children as they transition to digital learning from home.



2015

JEWELLERY FOR A CAUSE

Following the success of our crowdfunding campaign, we launch a custom-designed, Indian-made range of silver jewellery. The profits from sales fund our projects.

2021

CANADIAN CHARITY STATUS

After many years – and with the essential support of the legal team at EnerNext Counsel – we finally receive charitable status in Canada.



2016

JOINING FORCES WITH RAYS

Inspired by a meeting with Gurinder from Rays Aasha Ki Ek Kiran in Jaipur, we decide to streamline our charitable efforts exclusively to this group.



2022

SCHOOL LUNCH PROGRAM

We provide 12,720 school lunches a year so that all of our educational scholarship recipients are guaranteed a healthy, nutritious and hot school lunch, 6 days a week.



2017

HANUMAN TOUCHES OUR HEARTS FOREVER

Our dedication is solidified when 12-year-old Hanuman passes away due to the medical mismanagement of a treatable infection, directly caused by healthcare discrimination because of his HIV status.

2023

HELPING CHILDREN OF HIV-POSITIVE SEX WORKERS

We launch a pilot project with Anchal Charitable Trust in Delhi, committed to breaking the cycle of poverty for 20 children from a northeast Delhi slum through education and family-centred care.



2018

PROJECT IMPACT DOUBLES

Scaling our main project, School Scholars, sees our education scholarships become fully inclusive – with tuition, books, bags, supplies, uniforms and transport all covered by the organization.

2024

CELEBRATING TEN YEARS WITH POSITIVE LAMB UK

Under the guidance of our board of directors, we reintroduce ourselves as Positive Lamb Foundation, and celebrate charity status in England and Wales.



2019

GOODBYE SOCIAL ENTERPRISE

After five years of raising funds through jewellery sales, we close our jewellery operations to clear the path for the growth of the organization.



NOW

With your help, we're scaling up to support 500 children every year. Now is the time to go further, together.

Why our work together is so vital

As of 2024, the world is not on track to meet the goal of ending AIDS as a public health threat by 2030.

In India, 120,000 children (under 19) are living with HIV and an estimated four million more are affected by having an HIV-positive parent or have been orphaned by AIDS.

Access to life-saving treatment remains unequal, and far too many children and families lack the care they need. On top of this, stigma and discrimination continue to be major barriers to accessing basic rights such as education, healthcare and housing.

Our work continues to raise awareness of these daily struggles and promote fair access to support and opportunity.

International Donor Funds policy change

Recent changes to India's Foreign Contribution Regulation Act (FCRA) – which governs the ability of organizations to receive foreign contributions – have introduced new hurdles. These include more stringent registration and renewal processes, now required every five years, as well as delays in fund distribution.

This is impacting the ability of many children's NGOs, including Rays, to receive foreign funding and reach those who need it most.

We are responding by supporting our partners through these operational challenges, mitigating risk with new policies and controls, and tracking project progress with care, precision, and transparency.

Department of Child Welfare policy change

A new government initiative aims to ensure no child is left behind by promoting family-centred care over institutionalization. While this approach is commendable, many challenges persist, including social stigma, inadequate infrastructure, and a lack of skilled personnel.

NGOs play a vital role in bridging the gaps between the government and communities, yet they often struggle to gain recognition as key stakeholders.

Adapting to change

In Delhi, our family-led model of care continues to succeed with our partner organization and the community we serve.

In Jaipur, however, our partner project has lost its government funding due to its residential model, despite the fact that 90% of children come from rural Rajasthan, and face deep-rooted stigma and limited access to education and healthcare.

We remain committed to finding solutions and ensuring that no child falls through the cracks of policy shifts.

Every child deserves a path forward

Positive Lamb Foundation has two ongoing projects in Jaipur and Delhi where we're committed to providing long-term poverty relief and education in collaboration with our local partners.

All of our work is guided by these seven principles...



[Watch the video](#) to see what's happening in Jaipur



[Watch the video](#) to see what's happening in Delhi



ACCESS TO EDUCATION

Every child deserves a fair start in life, and that begins with quality, stigma-free education – the key to a bright and hopeful future.



POVERTY RELIEF

Addressing the immediate barriers to a child's wellbeing and education is essential. A child cannot dream big when they struggle day to day.



TRUSTED LOCAL PARTNERS

Community is the key to child development. We ensure our project participants are in safe care and take pride in involving our donors in the part they play.



ADEQUATE NUTRITION

We ensure our projects and partners implement a nutrition and supplement plan so that children are healthy and have plenty of energy to thrive.



GIRLS RIGHTS

We ensure girls are given equal access to our educational scholarships and support families to value the importance of their learning.



QUALITY HEALTHCARE

It is essential that children have access to healthcare services and antiretroviral treatment that is stigma-free and tailored to their needs.



EQUALITY ADVOCACY

We work locally and globally to stand up for the rights of the children we support, and to help amplify their voices so they are heard and valued.

From participant to changemaker...

Kamal's experience embodies what's possible when young people receive opportunity, dignity, and care – and why our work together matters so much.



Kamal at Rays Aasha Ki Ek Kiran in 2016

We first met Kamal Bhargav when he was a young teenager living at Rays Aasha Ki Ek Kiran with his mother. Kamal became a member of the +Lamb Foundation Educational Program, and in 2021, he graduated from the University of Jaipur. But Kamal didn't stop there. He teamed up with five fellow graduates from Rays and the +Lamb program, and together they established a state-wide NGO in Rajasthan, called Positive YUVA Network Association.

Today, Positive YUVA receives funding from UNICEF and UNAIDS, and is gaining national recognition for its work supporting young people living with HIV (PLHIV) and LGBTQ+ youth across India.

Kamal often reflects on how the quality of his education and the care he received helped to shape his path. He knows only too well that many children in institutional care across India still receive only basic or inadequate support, if any. He says:

"I am the proud founder of Positive YUVA Network Association, personally driven by my journey as a PLHIV individual. At Positive YUVA, we are dedicated to providing unwavering support and opportunities to PLHIV and LGBTQ+ individuals in India. As someone who has faced these challenges firsthand, I am committed to breaking down barriers so that no one feels alone on their journey."



“ HIV is like untouchability in this society because of misinformation and myths. There is a gap in information, in awareness, and a gap in trust.”

Kamal, project alumni

A global movement gaining momentum

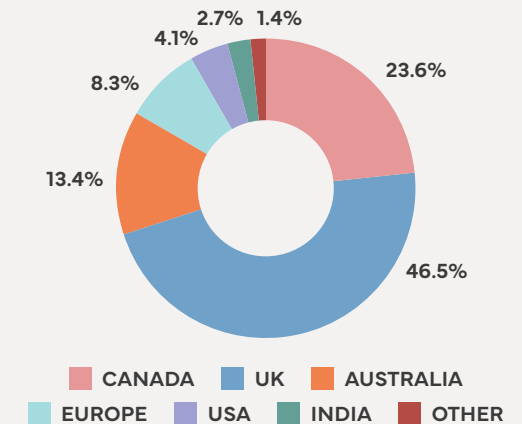
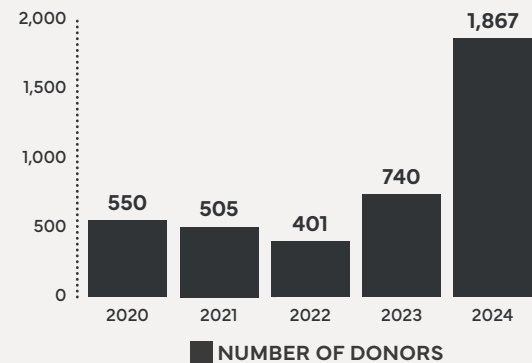
We have always thrived thanks to our loyal supporters – first in Canada, then the UK, and now in many countries worldwide.

2024 was a milestone year. We grew our global donor base by an incredible 152% – a testament to the power of community and the universal belief in the importance of our mission.

Our annual global fundraiser +Lamb Trek saw 131 trekkers taking on the challenge across ten cities and fundraising an amazing \$51,000.

Thank you to everyone who has helped grow this movement across the globe.

OUR GROWING COMMUNITY



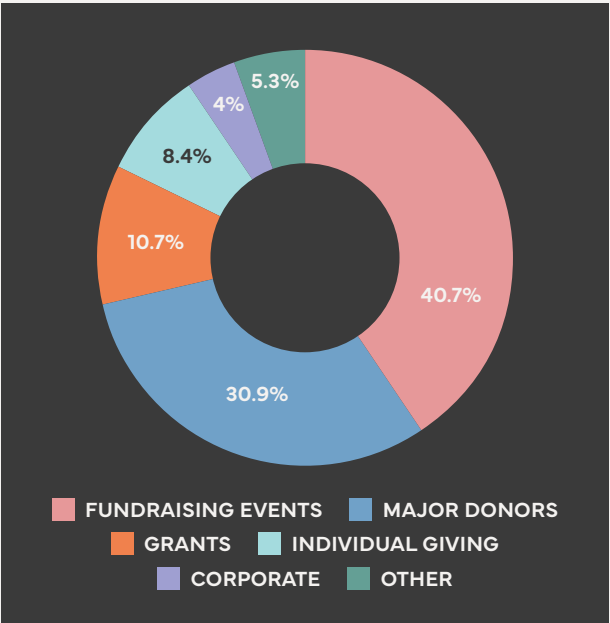
MAJOR GIFTS

Thank you to our major donors for their generous contributions:

CAF Canada
CAF UK
Luke 4 Foundation
Pliè Prep
Ramki Solutions

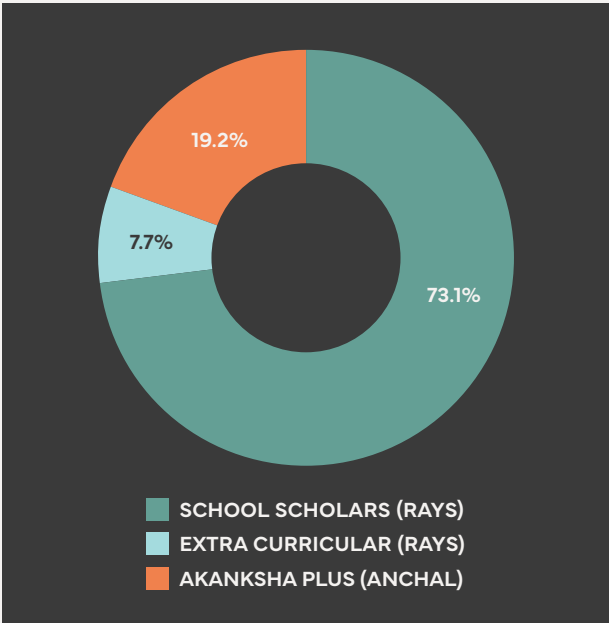
Turning funds into impact

Our commitment remains clear: to balance operational excellence with the highest possible investment in the children and communities we serve.



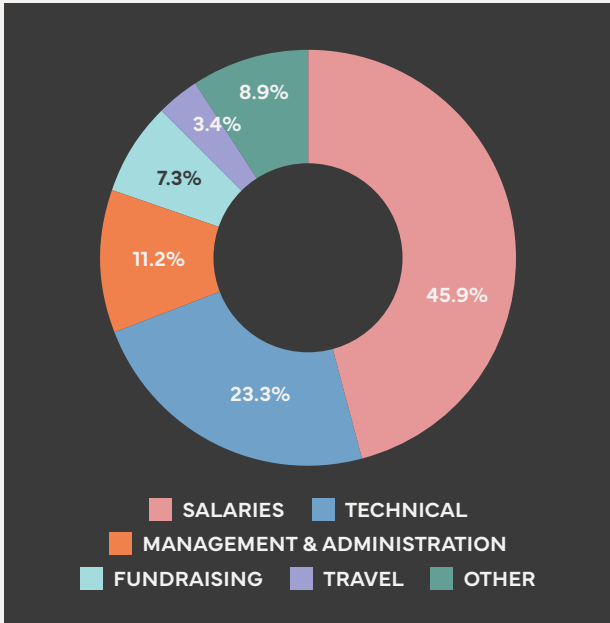
Total revenue: \$147,180

Our growing community of supporters helped us achieve our biggest fundraising year to date. The strength of a diversified donor base – spanning individuals, foundations, and corporate partners – fuelled our progress.



Project expenses: \$66,205

The majority of our funds were invested directly into program delivery – expanding our reach, and ensuring that children living with HIV continue to receive the care, education, and opportunities they deserve.



Operational expenses: \$50,245

With our new three-year growth strategy underway, 2024 saw targeted investments in infrastructure, staff capacity, and fund development, ensuring a strong foundation for sustainable future growth.

Global snapshot

As Positive Lamb Foundation continues to grow, so does our responsibility to use every donation with care, transparency, and purpose. [Download our full 2024 financial report here.](#)

REVENUE	2023 ACTUALS	2024 ACTUALS
FUNDRAISING EVENTS		
+Lamb Trek	\$33,711.90	\$50,283.56
World Aids Day / Winter	\$6,044.53	\$6,391.19
Calcutta	\$8,176.00	\$0.00
London Marathon	\$0.00	\$3,291.15
DIRECT DONATIONS		
Single Donations	\$2,072.66	\$4,219.10
Major Donors (over £500 or \$1000)	\$13,029.17	\$45,384.36
Regular Donations	\$3,175.94	\$8,164.91
Corporate Donations	\$2,456.04	\$5,934.20
Grants	\$101,652.00	\$15,728.00
Interest (savings)	\$0.00	\$2,198.03
Gift Aid	\$0.00	\$5,585.41
TOTAL REVENUE	\$170,318.24	\$147,179.91

EXPENDITURE	2023 ACTUALS	2024 ACTUALS
CHARITABLE ACTIVITIES		
Education: School Scholars (Rays)	\$41,261.00	\$48,425.00
Education: Extra Curricular (Rays)	\$0.00	\$5,071.00
Education: Akanksha Plus (Anchal)	\$6,000.00	\$12,709.00
TOTAL PROJECT EXPENSES	\$47,261.00	\$66,205.00
OPERATIONAL ACTIVITIES		
Fundraising	\$5,127.00	\$3,680.65
Salaries	\$17,283.00	\$23,081.84
Management and administration	\$11,911.00	\$5,630.00
Travel	\$5,101.00	\$1,694.57
Technical	\$9,840.00	\$11,714.58
Other	\$3,871.00	\$4,443.32
TOTAL OPERATIONAL EXPENSES	\$53,133.00	\$50,244.97
TOTAL EXPENDITURE	\$100,394.00	\$116,449.97

In 2024, Positive Lamb Foundation operated as a truly global organization, with aligned efforts across Canada and our new legal entity in the UK. Together, we’re building a unified movement to support children and families living with HIV, with shared goals and shared learnings at the heart of everything we do.

Year ten in Canada: a decade of dedication

CANADA 2023 VS 2024	2023 ACTUALS	2024 ACTUALS
TOTAL REVENUE	\$170,318.00	\$66,435.00
TOTAL PROJECT EXPENSES	\$47,261.00	\$53,925.00
TOTAL OPERATIONAL EXPENSES	\$53,135.00	\$36,507.00
TOTAL EXPENDITURE	\$100,396.00	\$90,432.00

Year one in the UK: a powerful start

UK 2024	2024 ACTUALS
TOTAL REVENUE	£42,704.00
GIFT AID 25%	£3,200.00
TOTAL REVENUE WITH GIFT AID	£45,904.00
TOTAL PROJECT EXPENSES	£6,605.00
TOTAL OPERATIONAL EXPENSES	£7,805.00
TOTAL EXPENDITURE	£14,410.00



“ I came to Rays for an education, medication and food after my father died of HIV when I was five and my mother couldn’t care for me. So far, my achievement in life is my education – which I didn’t think I would receive.”

Manisha, project alumni

Scaling our support

In early 2024, we developed a three-year strategy to guide Positive Lamb Foundation through its next phase of growth. By 2027, our vision is clear: supporting 500 children annually through expanded education and poverty relief programs.

How we'll get there

- Grow and diversify fundraising through individual donors, corporate partners, grants, and new fundraising initiatives.
- Target annual revenue of \$375,000 CAD / £250,000 GBP to sustainably support this growth.

Expanding impact

- We aim to expand existing projects and/or reach new communities, always aligned with our mission: to support children and families affected by HIV in India.

Operational growth

To run at this scale, the organization will require:

- Founders working 2–3 days per week.
- Two part-time admin assistants.
- A formalized volunteer team contributing to key areas.

Throughout this growth, we remain committed to our core values: relationships and community will always be at the heart of Positive Lamb Foundation.



“Other NGOs are saying the children at Rays are different. We have lots of confidence and it’s given us the edge. Here, there are other activities besides education. And I’m now a photographer thanks to the skills I learned.”

Kushal, project alumni

Positive Lamb Foundation UK

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE 12 MONTHS ENDED 31st December 2024

Registered Charity No. 1207884

Company No. CE035894

Registered Charity No. 1207884

Company No. CE035894

Trustees

Louisa Jane Patel (Chairperson)
Natasha Rosenthal
Philip John Haley
Stephen Haley
Jignesh Patel
Nahid Kausar
Bobbi Jo Paidel

Registered Address:

117 Clock House Road
Beckenham
London
BR3 4JY

Independent Examiner:

Jonathan Chartres FCA
31 Moor Park Road,
Hereford,
England, HR4 0RR

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The Trustees present their annual report together with the unaudited financial statements for the year ended 31st December 2024. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees who held office during the year and up to the date of signature of the financial statements were as follows:

Trustees

Louisa Jane Patel (Chairperson)
 Stephen Haley
 Jignesh Patel
 Nahid Kausar
 Bobbi Jo Paidel
 Natasha Rosenthal
 Philip John Haley

Objectives and Activities

The Positive Lamb Foundation UK, a company limited by guarantee, is governed by its Memorandum and Articles of Association.

The objects of the Trust are

- To educate young people, especially but not exclusively through their leisure time activities so as to develop their physical, mental and spiritual capacities that they may grow to full maturity as individuals and members of society;
- To provide or assist in the provision of facilities by reason of their youth, disablement, poverty, or social and economic circumstances in the interests of social welfare and with the object of improving their conditions of life.

In shaping the Charities objectives and planning activities the Trustees have complied with the duty in section 17(5) of the 2011 Charities Act to have due regard to guidance published by the Charities Commission on Public Benefit.

3. ACHIEVEMENTS AND PERFORMANCE

The on-going challenge of financing small Charities continues, the Trust has faced this issue by increasing the incidence of goods and services that would normally have drained our meagre financial resources being received by donation of service or equipment. Examples of this are;

- All staff are volunteers, the Trust has no paid staff at all.
- A continuous programme of grant applications with limited success.
- There are regular donors who are consistent and loyal
- Fund raising events are organised as and when possible
- Services and equipment are donated in no small measure by supporters
- Limited Sponsorship is received
- Income is generated by performances of the 'Positive Lamb Foundation UK'

The activities of the Trust are extensive with every opportunity being taken to educate our young people in a variety of imaginative ways; Worldwide Travel, meeting and working with many nationals and cultures, taking opportunity when abroad to visit educational experience, study the history and culture. A full range of adventurous experiences are entered into from backpacking to white water rafting, high ropes courses to caving, all arranged with professional instructors and outdoor education centres, all in addition to our core activity that of an International Motorcycle Display Team. The Trustees have extended their work with members who come from vulnerable families by interactive work with parents and children whilst liaising with schools and other agencies for the benefit of such children.

The Trustees consider that the two main objects of the Trust, that of education and the provision of facilities are being met by the Trust.

Adult members of the Trust continue to improve their skills by the provision of both external and internal Training Programmes. There has been a change of our long standing Training Partners historically the NSPCC via the EduCare Programme which has been taken over by The Times Educational Supplement with whom we have contracted for further vital training, however we still maintain and use the services of the NSPCC.

- Safeguarding in Sport and Recreation
- Health & Safety
- Emergency First Aid
- Food Hygiene
- Data Protection
- Prevent

And a number of other courses that our staff benefit from. Our Safeguarding Leads are trained by face to face courses run by the NSPCC and the Local Authorities. Virtually all staff are certified in Safeguarding, First Aid and Food Hygiene whilst many staff have completed other certified courses so as to be equipped to provide the best support and guidance for our young members.

The Show season showed a small increase following Covid and the coming season looks even more promising. Many shows appear to have shut down or not restarted due to the pandemic.

The Trustees wish to thank the following donors and supporters who have made it possible for the work of the Trust to continue:

- Graham Dodridge
- Jamie Waller
- Roland Fink - Basle Police Switzerland
- H Steven & PE Woods Charitable Trust
- The Jack Petchey Foundation
- Dave Woods Canada
- Silver World-Wide Charitable Foundation
- Naunton Dickens Pronto Hire
- Joel Hopwood media Group
- Edward Barlow
- Motorfinity
- Chris Caulkin
- Carol & Mike Kefford

And many others who contribute financially or by providing equipment and services to the Trust.

Financial Review**a. Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves Policy

The Board consider that to maintain the current reserves policy of not less than £25,000.00 to £30,000.00 to be appropriate to cover on-going costs.

c. Current year results

The total Income for the year was £45,669

The total Expenses for the year were £11,917

Structure, Governance and management**a. Constitution**

The company registered as a Charitable Incorporated Organisation with registered charity No. 1207884

b. Method of appointment or election of Trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charity.

c. Organisational Structure and decision making

The Chair of the board continues to successfully lead the company.

d. Risk Management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that systems and procedures are in place to mitigate all exposure to the major risks.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

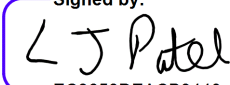
Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

No Funds are held by a custodian Trustee

This report was approved by the Trustees on 10/28/2025 and signed on their behalf by

Signed by:

Chair EC3658DEACB9440...

Louisa

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

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.



Jon Chartres
31 Moor Park Road, Hereford, England, HR4 0RR

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:				
Donations & legacies	2	16,424	-	16,424
Charitable activities		29,125	-	29,125
Other charitable trading activities	3	0	-	0
Investments		120	-	120
Total Income		45,669	-	45,669
Expenditure on:				
CHARITABLE ACTIVITIES:Grants to ANCHAL		3,870	-	3,870
OTHER OPERATING EXPENSES:Merchant transaction fees	4	920	-	920
TRAVEL EXPENSES		782	-	782
FUNDRAISING EXPENSES:Advertising		237	-	237
FUNDRAISING EXPENSES:Trek Expenses		722	-	722
MANAGEMENT AND ADMINISTRATION:Bookkeeping & Accounting	5	36	-	36
MANAGEMENT AND ADMINISTRATION:Legal Services		1,500	-	1,500
OTHER OPERATING EXPENSES:Bank Transfer Fees		30	-	30
SALARIES & STAFF:Freelance costs		3,820	-	3,820
Total Expenditure		11,917	-	11,917
Net Income		33,752	-	33,752
Transfers between funds		-	-	-
Net movement in funds		33,752	-	33,752
Fund balances at 31st December 2024		33,752	-	33,752

All disclosures relate only to continuing operations.

There are no recognised gains or losses other than the net incoming resources for the year.

Positive Lamb Foundation UK - Balance Sheet

	Note	2024 £	2024 £
Fixed Assets			
Tangible assets			-
			-
CURRENT ASSETS			
Debtors		-	
Prepayments and Accrued Income		-	
Cash on short term deposit at bank and in hand		34,643	
		34,643	
CREDITORS: Amounts falling due within one year	7	(891)	
			33,752
TOTAL ASSETS LESS CURRENT LIABILITIES			33,752
TOTAL NET ASSETS			33,752
Charity Funds			
Restricted Funds			
Unrestricted Funds	8		33,752
TOTAL FUNDS			33,752

For the year ended 31 December 2024 the charity was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

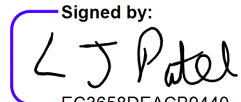
The trustees have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

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

The financial statement were approved by the Trustees and authorised for issue on _____ and were signed on their behalf by:

Signed by:



EC3658DEACB9440...

Louisa Jane Patel

Chair

Registered Charity No. 1207884

1. ACCOUNTING POLICIES

Company information

Positive Lamb Foundation UK is a private company limited by guarantee incorporated in England and Wales.

The address of the registered office is 117 Clock House Road, Beckenham, BR3 4JY

1.1 Accounting convention

Basis of Preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), published in January 2019. The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP published in January 2019), the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The financial statements have been prepared on a going concern basis. .

On this basis, the directors consider it appropriate to prepare the financial statements on a going concern basis.

1.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of the direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the assets used.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Support costs are allocated on a percentage basis as detailed in note 7.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.4 Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1. ACCOUNTING POLICIES (continued)**1.5 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Individual Donations	16,424	-	16,424
	16,424	-	16,424

3. Income from other charitable trading activities, Charitable activities and Investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Other charitable trading activities	0	-	0
Charitable activities	29,125	-	29,125
Investments	120	-	120
	29,244	-	29,244

Positive Lamb Foundation UK - Notes to the Financial Statements

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4. Direct costs	2024
	£
Sundry Expenses	1,703
Projects and Performance costs	3,870
	<u>5,573</u>

5. Support costs	2024
	£
Administrative, training and staff costs	4,844
Hospitality	1,500
	<u>6,344</u>

6. Trustee Remuneration and benefits

There were no trustees' remuneration, expenses or other benefits for the year ended 31 December 2024.

7. Creditors (Short-term)	2024
	£
Accruals	891
	<u>891</u>

8. Statement of funds - current year	Balance at 01/01/2024	Income	Expenditure	Transfers in/out	Balance at 31/12/2024
	£	£	£	£	£
Designated funds					
Designated minimum reserve	-	-	-	-	-
Designated artistic reserve	-	-	-	-	-
	-	-	-	-	-
General Funds					
General funds	-	45,669	11,917	-	33,752
	-	45,669	11,917	-	33,752
Total unrestricted funds	-	45,669	11,917	-	33,752
Restricted funds	-	-	-	-	-
Total restricted funds	-	-	-	-	-
Total of funds	-	45,669	11,917	-	33,752

9. Statement of funds continued - prior year

	Balance at 01/01/2023	Income	Expenditure	Transfers in/out	Balance at 31/12/2023
	£	£	£	£	£
Designated funds					
Designated minimum reserve	-	-	-	-	-
Designated artistic reserve	-	-	-	-	-
	-	-	-	-	-
General Funds					
General funds	-	-	-	-	-
	-	-	-	-	-
Total unrestricted funds	-	-	-	-	-
Restricted funds					
Total restricted funds	-	-	-	-	-
Total of funds	-	-	-	-	-

10. Related Party Disclosures

There were no related party transactions for the year ended 31st December 2023.

Thank you!

On behalf of our project partners and Board of Trustees, we extend our heartfelt gratitude to the many individual donors, corporate partners, and foundations who made it possible to reach and support more children living with HIV in India in 2024. Without your generosity, this work simply would not be possible.

If you'd like to support our work today go to positivelamb.com to make a donation.

OUR PARTNERS



Anchal Charitable Trust
New Delhi
anchalindia.org



Rays Aasha Ki Ek Kiran
Jaipur
ngoraysjaipur.org

