Charity registration number 1171737

NUESTROS PEQUEÑOS HERMANOS UNITED KINGDOM

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Caladine

Chartered Certified Accountants

NUESTROS PEQUEÑOS HERMANOS UNITED KINGDOM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Francesca Griffiths (Chair) Adam Baird Maria Beatrice Carrara Maria Florencia Garcia Mariavittoria Rava Federica Venegoni
Charity Number	1171737
Contact Address	NPH UK c/o Child & Child 15 Adam Street London WC2N 6AH
Independent Examiner	Mr Colin James Dadswell FCCA Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

NUESTROS PEQUEÑOS HERMANOS UNITED KINGDOM

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees have pleasure in presenting the annual report and accounts for the charity for the year ended 31 December 2025.

1 Objectives and activities

(a) the advancement of education;

(b) the prevention or relief of poverty;

(c) the relief of those in need because of ill health, disability, financial hardship or other disadvantage; worldwide, but in particular in Latin America and the UK, amongst young people and their families by providing or assisting by making grants towards the provision of care, education, training and healthcare programmes; and

(d) advancing the charitable objects, values and mission of NPH international founded by Father William B. Wasson, as may be determined from time to time, provided that such objects, values and mission remain compatible of with the objects the CIO.

NPH UK works closely with our parent organisation, NPH International. NPH offers vulnerable and disadvantaged children and young adults a way out of poverty by providing healthcare, education and nutritious food. Most importantly, they receive unconditional love. Wherever possible, NPH programmes support children in their own homes, with their own families. If that is not possible, they may join the NPH family in one of NPH's residential care homes.

2 Structure, governance and management

Nuestros Pequeños Hermanos United Kingdom (NPH UK) is a CIO registered with the Charity Commission in February 2017. NPH has representation in 21 countries: nine programme countries in Latin America and ten organisations in Europe, Canada and USA that support the NPH mission through fundraising, engagement and volunteer programmes.

The charity trustees manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. They may also employ and remunerate staff as are necessary for carrying out the work of CIO. The trustees who served during the year and up to the date of signature of the financial statements were:

Ms Francesca Griffiths (Chair)
Mr Adam Baird (appointed 03 April 2025)
Ms Vanessa Barade (resigned 02 April 2025)
Ms Maria Beatrice Carrara (appointed 20 April 2026)
Ms Maria Florencia Garcia (appointed 03 April 2025)
Ms Natasha Petiton (resigned 26 November 2025)
Ms Mariavittoria Rava
Ms Nicola Rawlinson (resigned 20 April 2026)
Ms Federica Venegoni (appointed 22 January 2026)

Every trustee must be appointed for a term of three 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

2 Structure, governance and management (continued)

NPH UK also has a part-time director to manage the operations of the charity and work closely with the trustees on setting strategic direction.

The charity also has within its structure an Advisory Board, currently composed of one member who supports the charity with his digital communication expertise.

3 Grant Making Policy

The CIO raises funds and works directly with NPH International to select projects to fund. Following consultation with NPH International, the CIO will pay grants to NPH organisations to fund projects in Latin America and the Caribbean directly advancing the CIO's objectives. For safeguarding of funds, bank accounts of these organisations held at banks in USA may be used. A portion of funds will also go to projects identified in other countries, mainly in the UK, to be in line with NPH ethos, mission and values.

4 Achievements and performance

The trustees held five meetings during 2025 (in February, April, July, September and November). In April 2025, Vanessa Barade stepped down after two and a half years of service, given her limited ability to contribute from Abu Dhabi. After a successful recruitment process through BoardLead, the programme that supports charities and companies by matching professionals interested in governance positions, two new board members, Adam Baird and Maria Florencia Garcia were elected the same month.

In November 2025, Natasha Petiton took the difficult decision to resign after three years on the board as she felt she could no longer dedicate the time that the role deserved. She would be replaced in January 2026 by Federica Venegoni.

In April 2026, after much consideration, Nicola Rawlinson stepped down after two years of service. Changes in her work circumstances meant she could no longer commit enough time to the role. The same month, the board welcomed new trustee, Maria Beatrice Carrara.

The trustees would like to extend our thanks and appreciation to Vanessa, Natasha and Nicola for their work as trustees, in particular for introducing their contacts to the organisation and their contributions to fundraising which supported our efforts to grow.

Fundraising events continued to form an important part of our activities in 2025 as our principal source of income. We organised two large events with the support of a small group of committed volunteers. The trustees are very grateful to all of the guests, volunteers, sponsors, musicians and venues that supported these initiatives.

- In May 2025, we held the 'NPH UK Spring Party' for around 150 guests at the Embassy of Italy in London. The event raised almost £38,650 from ticket, auction and raffle revenue, and donations. We are very grateful for the partnership with Italian law firm, ADVANT Nctm, who sponsored the event, donating £8,700 towards the expenses. We were joined by the Ambassador of Italy, Inigo Lambertini, and his wife, Maria Grazia Lambertini, as well as celebrity guests, Giovanni Pernice and Bianca Guaccero. We thank them for their support, as well as Dominic Hopkins-Powell from Christie's, who provided his auctioneer expertise pro bono. Proceeds were assigned to NPH Honduras' vocational education programme.

4 Achievements and performance (continued)

- In November 2025, our 'Festive Dinner and Dancing' at Innholders' Hall raised £28,630 in ticket sales, donations and auction income (although £7,996 was received in early 2026). Around 80 guests enjoyed hospitality and live entertainment in the home of one of the city's historic livery companies. Entertainment was provided at a reduced rate by Adam & The Apples Trio and Maria Elena Infantino once again kindly performed pro bono. We are also grateful to Charlie Foley, our auctioneer from Christie's, who donated his time and skills. The fundraising focus of the event was child sponsorship and we were delighted to welcome seven new sponsors as a result.

Grants from charitable trusts and corporate entities yielded income of £ 3,639 in 2025.

The following grants were received:

- The Pat Newman Memorial Trust awarded £1,000 for NPH Guatemala's early childhood education and nutrition programme, of which 90% was allocated to the programme and 10% to overheads.
- S&P Global provided volunteer grants of £440 for individual volunteering (to Maria Florencia Garcia in her capacity as trustee and another employee who took part in the Thames Path Challenge).
- S&P Global also provided two corporate grants of £2,199 (US$3,000) for two initiatives in which a group of employees participated as volunteers: the Thames Path Challenge and a Marketing and Social Media session (further details in the communication section).

In the area of **individual giving**, we continued to create opportunities to promote child sponsorship at fundraising events and via digital communication. To steward our sponsors, we provided updates on children's academic progress and milestones, sent Christmas cards and facilitated correspondence.

Ongoing promotion of the so-called Sharing Fund to celebrate a special occasion in their sponsor child's life resulted in donations of almost £500 in 2025. Total income during the year from regular giving increased from £8,000 in 2024 to £8,900.

We were pleased with developments in the area of **corporate engagement** with two tangible successes. Our collaboration with law firm ADVANT Nctm, based on a shared commitment to provide educational opportunities to vulnerable children and young people, resulted in impactful financial support for an event, increasing our fundraising margins by almost £9,000.

We were introduced to the UK representatives of Capital Group Unidos (a staff-led resource group for Hispanic and Latin American employees) who invited us to participate in the company's 'Annual Charity in the Community Fair' in April 2025. This opportunity to raise awareness about our work directly resulted in donations of around £1,600 and helped us build a relationship which would result in a valuable partnership in 2026 which included financial support to host an engagement event at Capital Group's London office.

Our **community fundraising** evolved significantly in 2025 with the organisation of a group fundraising event, the Thames Path Challenge, a 25km walk along the river with participants raising funds from friends and family through JustGiving, enhanced by employee donation matching schemes. Five supporters, including two trustees and the director, raised over £4,200 (with the addition of S&P Global grants worth £1,184). This was a straightforward event to organise and resulted in fundraising success, supporter engagement and increased visibility for the charity. It is hoped that this will become an annual initiative from now on.

4 Achievements and performance (continued)

In the areas of **marketing and communication**, we are grateful to professionals at S&P Global who volunteered their expertise at a brainstorming session in July 2025, the aim of which was to provide practical recommendations to enhance our impact through social media and key components to include in corporate outreach. We began to action this in the latter half of 2025 with the recruitment of a social media volunteer. We produced several resources including a social media calendar, and content and theme guide, designed to provide a more strategic and consistent approach. Although the volunteer could not commit permanently due to her studies, with limited internal capacity, we were able to maintain a regular presence on LinkedIn, Instagram and Facebook and this would be an ongoing focus for 2026.

Thanks to the continued support of our digital communications volunteer, we enhanced the content of our website with a new page demonstrating how NPH supports children and young people with disabilities. We also made user-experience improvements, including an upgraded donation form.

The trustees would like to thank all our **supporters and volunteers** for their generosity and loyalty. In addition to monetary contributions, the charity continued to receive gifts in kind in 2025, specifically raffle and auction items for our events with a value of over £9,500, as well as the pro-bono service of our payroll accountant and professionals in the fields of auctioneering, graphic design, performing arts, and digital communication and marketing. Around 20 volunteers gave us approximately 245 hours of their time and skills throughout 2025, helping with event planning and execution, translation and on-going communication initiatives.

Our **grant-making in 2025** saw a slight decrease from £41,760 in 2024 to £38,272. This decision was taken in light of the fact that our income was down by £46,636 from 2024. Despite this, we were able to send grants to all nine NPH programme countries in Latin America and the Caribbean to support a wide range of impactful programmes.

Through our child sponsorship programme, we funded operational costs of residential care and support for children in our family reintegration programme in six countries, as well as special celebrations and activities for the children through contributing to respective countries' 'Sharing Funds'.

We supported health and nutrition programmes at NPH Bolivia and NPH Guatemala which provided primary medical care and a balanced diet to 580 children and young people in child protection, family reintegration and community programmes.

With the support from the Pat Newman Memorial Trust, we sent a grant to NPH Guatemala's day care centre that provided early childhood education and nutrition to 28 pre-school children while enabling their parents to work. This grant was assigned to food costs to support the children's healthy development, and staff salaries.

Thanks to an ongoing individual donation, we continued to support staffing costs at NPH Haiti's physiotherapy programme that works with children with disabilities and adults suffering from illness and disabilities. We also supported St. Damien Paediatric Hospital in Haiti with a grant assigned to the oncology department, the only childhood cancer unit in the country, which carried out 631 consultations and treated 73 new cases.

We provided grants to NPH Honduras' 'Pasos Pequeñitos' (Little Steps) day care centre for 20 pre-school children and vocational education programme in which 113 young people participated. This programme teaches practical skills and knowledge to young people, resulting in a formal qualification

4 Achievements and performance (continued)

that enhances employability. We contributed to excursions, celebrations and indirect costs, and trade certifications and uniforms respectively.

At NPH Mexico, we supported their medical care programme, contributing towards essential vaccines and medical tests for 335 children and young people in the residential care and family reintegration programmes.

Our grant to NPH Nicaragua's 'Good Samaritan' disability programme was assigned to salary costs. This programme provided specialised care for 74 children with disabilities, including therapy, medical assistance, learning support and collaboration with their families to help them access education and other services.

Finally, we sent a grant to NPH Peru's education programme, specifically allocated to primary and secondary school expenses. 26 children in the child protection programme benefitted from enrolment in local schools, transportation, uniforms and supplies, and mathematics tutoring for those who needed additional support.

5 Financial review and reserves policy

During the financial year ended 31 December 2025, the charity had income of £92,807 (2024: £139,443). Of this, £10,032 (2024: £17,381) represented income to restricted funds. Expenditure for the year was £108,344 (2024: £144,358). This included £9,022 (2024: £17,441) of restricted funds.

As at 31 December 2025, NPH UK had cash assets of £38,190, a decrease on the balance of £53,727 which was held at the close of 2024. This included £5,825 (2024: £6,195) of restricted funds.

At the beginning of 2025, at the yearly reserves policy review, the trustees agreed that 50% of the charity's budgeted annual running costs plus management and administration costs would continue to be necessary and sufficient (just below £24,500). At the year-end, unrestricted reserves of £32,365 were held, excluding liabilities of £2,663. The trustees decided this amount would be prudent, given the fluctuating levels of annual income that NPH UK continues to experience.

6 Risk Management

The trustees, in their responsibility to identify, assess and risks, approved the 2025 reserves policy in February and conducted the annual review of the financial policy and procedure, expenses policy, confidentiality statement, data protection policy and conflicts of interest policy. Financial results were monitored on a quarterly basis and a year-end forecast enabled the trustees to make prudent decisions about grant-making. Between meetings, discussion and some operational decisions took place over email and in person. Regular meetings with supporting documentation provided by the charity director enabled the trustees to take decisions on strategies pertaining to fundraising, running costs, trustee recruitment and grant-making.

On behalf of the trustees

Francesca Griffiths
Trustee

NUESTROS PEQUEÑOS HERMANOS UNITED KINGDOM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NUESTROS PEQUEÑOS HERMANOS UNITED KINGDOM

I report to the charity trustees on my examination of the accounts of Nuestros Pequeños Hermanos UK ('the CIO') for the year ended 31 December 2025, which are set out on pages 7 to 9.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('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 CIO as required by section 130 of the Act; or

(2) the accounts do not accord with those records.

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.

Mr Colin James Dadswell FCCA Date: 22/10/2026

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NUESTROS PEQUEÑOS HERMANOS UNITED KINGDOM

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Receipts from:						
Donations and gifts	13,451	9,132	22,583	14,501	12,071	26,572
Gift Aid receivable	2,425	-	2,425	2,251	-	2,251
Grants receivable	2,739	900	3,639	590	5,310	5,900
Fundraising events	62,989	-	62,989	104,583	-	104,583
Interest receivable	1,171	-	1,171	137	-	137
Total receipts	82,775	10,032	92,807	122,062	17,381	139,443
Payments on:						
Staging fundraising events	24,095	-	24,095	56,985	-	56,985
Digital fundraising costs	296	-	296	284	-	284
Staff costs	38,522	-	38,522	38,752	-	38,752
Grants to institutions	29,250	9,022	38,272	24,319	17,441	41,760
Charity management and administration	3,580	-	3,580	3,260	-	3,260
Bank charges	657	-	657	976	-	976
Printing, postage & stationery	824	-	824	41	-	41
Insurance	856	-	856	840	-	840
Accountancy	758	-	758	720	-	720
Independent Examination	250	-	250	240	-	240
Office costs	234	-	234	500	-	500
Total payments	99,322	9,022	108,344	126,917	17,441	144,358
Net receipts/(payments)	(16,547)	1,010	(15,537)	(4,855)	(60)	(4,915)
Transfers between funds	1,380	(1,380)	-	1,036	(1,036)	-
Funds brought forward 1 January 2025	47,532	6,195	53,727	51,351	7,291	58,642
Funds carried forward 31 December 2025	32,365	5,825	38,190	47,532	6,195	53,727

NUESTROS PEQUEÑOS HERMANOS UNITED KINGDOM

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 DECEMBER 2025

	2025 £	2024 £
Cash Funds:		
Cash at bank and in hand	38,190	53,727
Represented by:		
Unrestricted funds	32,365	47,532
Restricted funds	5,825	6,195
	38,190	53,727
Liabilities		
PAYE due	1,607	1,607
Accountancy and Independent Examination fee	1,056	1,008
	2,663	2,615

The financial statements were approved by the Trustees on 19/10/26

Francesca Griffiths

Francesca Griffiths
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting Policies
The Financial Statements have been prepared on a receipts and payments basis in accordance with Section 133 of the Charities Act 2011.

2 Donations
Donations are recognised when received by or on behalf of the charity.

3 Expenditure
Expenditure is recognised in the year in which it is paid and allocated to the appropriate category.

4 Funds
The charity operates a general fund for its activities. The charity also operates several restricted funds as follows:

Fund Name	Brought forward	Receipts	Payments	Transfers	Carried forward
Child sponsorship	6,119	7,315	(6,442)	(1,379)	5,613
Sharing funds	(160)	1,687	(1,400)	-	127
Haiti disability support	185	120	(220)	-	85
Haiti hospital projects	51	-	(50)	(1)	-
Bolivia nutrition project	-	10	(10)	-	-
Guatemala early childhood education project	-	900	(900)	-	-
	6,195	10,032	(9,022)	(1,380)	5,825

Child sponsorship: donations from individuals to support vulnerable children across NPH country programmes living in residential care and disadvantaged communities.

Sharing funds: donations from individuals to support NPH country programmes to organise birthday/Christmas celebrations and recreational activities for children living in residential care and disadvantaged communities.

Haiti disability support: donations from individuals assigned to caregiver salaries at NPH Haiti's programme that supports children and adults with disabilities.

Haiti hospital projects: donations from individuals and supporter fundraising initiatives assigned to NPH Haiti's St Damien Paediatric Hospital emergency care and oncology projects.

Bolivia nutrition project: donation from individual to support good nutrition for children.

Guatemala early childhood education project: grant from The Pat Newman Memorial Trust.