

Milntuim Hermitage Trust**Annual Report and Accounts for the Year Ended 31st December 2025****Trustees' Annual Report****Trustees and Administration Details**

Milntuim Hermitage Trust was constituted as a Scottish Charitable Incorporated Organisation (no. SC043482) on the 12th October 2012 and is governed by its constitution.

The charity is made up of its board of trustees, who are the only members. Any person, nominated individual or body can apply to be a member of the board and is appointed at the discretion of the trustees. At each AGM, all of the trustees must retire from office but may be re-elected.

The current trustees are:

Madhu Anhes, Carmel Brown, Ajahn Candasiri, Ray Harris, Gawain Shelford.

The principal address of the charity is Milntuim Hermitage, Glen Artney, Comrie, Perthshire PH6 2HZ

The Objects of the Charity

The object of the charity is to offer the teachings of the Buddha as preserved and practised within the Theravada tradition, specifically through:

Supporting a monastic sangha of persons – primarily nuns (siladhara) of the Forest Tradition of Luang Por Chah – who have undertaken the rules of training (sikkhapada), and:

Supporting lay people in their practice of meditation and ethical living according to the principles of Theravada Buddhism.

General Overview - Community

The Hermitage continues as a place of Buddhist practice for a small resident community of nuns and novices and overnight guests. Day visitors also continue to come to attend the monthly meditation days, festivals, other events or simply for a friendly chat. Increasing numbers of Asian (primarily Sri Lankan) people are discovering the Hermitage as a place where they can follow their traditional practices: to make offerings – usually a meal – for the resident community and receive encouragement in their Buddhist lifestyle and practice.

At the start of the year, Ajahn Candasiri had an extended time of personal retreat, during which Sister Sobhita provided support for guests and day visitors. It was very fortunate that she was able to return to Milntuim after both Sisters attended the All Nuns' meetings at Amaravati, in order to support our Wesak festival and inauguration of the stupa – our biggest event yet - on 1st June.

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The monthly meditation days, (apart from February) have continued throughout the year with Sister Sobhita hosting days in the early part of the year – a new experience for her.

The three months' rains retreat time (vassa) was an opportunity to delve into aspects of the monastic rule that we follow (Siladhara Vinaya). With two young nuns in residence at that time, the discussions were lively.

Also, informal sutta discussions have been introduced by a lay friend; these are most valuable in providing a forum for talking about aspects of Buddhist practice, both with the extended lay community and resident monastics.

Although trying to reduce the amount of travelling and teaching she undertakes, Ajahn Candasiri led a ten-day meditation retreat at Amaravati in November. She also offered teaching at the Banbury Buddhist Group. From Milntuim Hermitage she offered teachings via Zoom for the Women's Buddhist Group and Buddhist Society, and gave a presentation on 'How our inner work affects the outer world'.

Regular Maintenance

Over the past few years, we have been glad that our financial resources allow for people to help out on a professional basis.

Jo Cound continues to come to tend the gardens when conditions allow. She is very knowledgeable and happy to discuss matters of horticultural concern.

Duncan King comes throughout the growing season to keep the woodland pathways clear.

Ross Sorely, a local tree surgeon, now comes each spring as the trees are coming into leaf, to advise on tree safety: which trees are fine, which will be fine with a bit of attention and which need to be felled. Of course, the main health and safety concerns are around any big trees close to the pathways. Sadly, many beautiful ash trees are affected by dieback. On a positive note, the felled trunks and branches, cut into logs and dried out, make excellent firewood for our stoves.

Projects/Improvements

The most significant practical improvement has been the installation of a 100-gallon reserve water tank in the garage. This links the regular bore water supply to the domestic water system of the house. It was finally completed just in time for the largest gathering to date: Wesak (the traditional commemoration of the Buddha's Birth, Enlightenment and Final Passing) which we combined with the inauguration of the stupa – not quite completed,

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owing to some glitch with the suppliers, but certainly adequate for a meaningful event to which many local people were invited. The reserve tank enabled us to host the large gathering without concern – a big relief... It also now means that accommodating more than two guests at a time needn't involve repeating detailed explanations and instructions about water usage! The only concern is the prospect of power failure, as the pumps are all electrically powered; we may need to think about obtaining a small generator to deal with such difficulties.

During the summer the two resident Sisters completed the painting of the two most exposed faces of the house – the south and western sides. Scaffolding, donated some years ago, made this a much simpler and safer undertaking.

After many years of discussion about installing a small hydro-turbine system as an alternative source of energy, we have finally decided to abandon this idea. The decision was made after Jamie Wallace outlined the steps that would need to be taken and the likely overall cost (£100,000 - £200,000) of such an undertaking. This information, plus the problems of access to the proposed site of the turbine shed has made the whole project feel too onerous – and invasive...! So now we are looking at the viability of installing solar panels on the roof, together with some kind of storage battery system; such as is working well at one of our other monasteries. We have been advised that it will be important to make sure that enough panels and battery capacity is there to meet the year-round needs of the Hermitage.

Out in the woods another pond leveller has been installed by Nature.Scot at the new upper pond. This has enabled almost continuous access to the upper part of the Hermitage - except when there has been unusually heavy rain. One of the volunteers has also suggested a modification of the current boardwalk (which, currently, is not 100% adequate) to make something far more robust that can better meet our needs, at least in the midterm. He will investigate further and, hopefully, manage to install it in the next few months.

Storm Damage

Extreme weather conditions during the past year have resulted in the loss of a number of trees. Most notable was a large willow on the mound near the house that came down gently during Storm Floris, landing neatly into a clear space in the driveway without causing damage to the house or anything else.

During another more recent storm two mature aspens in the top part of the woodland came down onto the neighbour's land, damaging the fence. Fortunately, the neighbour has no livestock that need to be contained; also, he is happy to leave the trees as they are for the beavers to feed on through the winter, and to take branches for their dams and lodges. The rest can be cut up for firewood in due course.

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Sadly, the stand for our beautiful Burmese gong, crafted some years ago, has collapsed; the base had become rotten. We have yet to come up with a way of repairing it or finding some alternative.

Financial Offerings

One of the largest items of expenditure this year has been for the stupa, which is now complete. Despite this and thanks to a steady flow of income from standing orders and one-off donations, the Hermitage's basic running costs have continued to be met and the surplus of income over expenditure has increased, leaving the funds with a healthy overall balance. (see details on pages 8 & 9).

As funds with the Trust's main bank began to exceed the FSCS threshold of £85,000 (now increased to £120,000) the decision was made by the trustees to look for somewhere to invest some of its surplus funds. They identified Charity Bank, an organisation which supports small local charities and social enterprises whose mission it is to "use money for good" and whose values broadly align with MHT's own. An ethical savings account has now been opened and regular deposits will be made while funds are not immediately required for upcoming projects.

The decision not to pursue the installation of a hydro scheme means that some of these funds will also now be available for other projects (see list below).

Projects for the Next Year

- *Begin to re-weather/mouse proof the garden chalet as the on-going storage facility for bird food and other items
- *Complete painting outside of the main house
- *To review maintenance needs for other outbuildings (garage, woodshed and chalet)
- *Continue investigation of viability of installation of solar alternative energy system.
- *Research viability of installing a small lift from the ground floor to enable access to main shrine room for people with limited mobility.
- *Complete printing and design of a small explanatory leaflet. We would use our own printer and revise it from time to time as needed.
- *Continue to monitor beaver activity and respond as necessary - particularly with regard to any developments that have implications for the safety of residents and visitors to the woodland.

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We continue to live as simply as possible - and to welcome people for overnight stays that can allow them to participate in the monastic routine and to experience staying in a very peaceful environment, far away from the noise of traffic and the media. All guests are strongly encouraged to set aside any involvement with social media during their stay! Day visitors continue to come – sometimes just to enjoy the quiet of the woodlands, sometimes to speak with Ajahn Candasiri about matters of personal concern. A local GP has begun to encourage his colleagues and some of his patients to visit the Hermitage; those who make the journey up the hill express having received benefit - from the walk, counsel, meditation or volunteering their time, energy and skills in helping out with various tasks.

As mentioned earlier, the monthly meditation days, are continuing; about twice a year we offer a Zoom option – feedback demonstrates that this is greatly appreciated, especially for those living far away from the monasteries.

As the community is entirely dependent on alms, there are many opportunities for people to provide support - both materially and practically. Increasing numbers of Asian people come to provide the daily meal and to receive instruction in meditation and how to apply Buddhist principles to situations they experience in daily life. Also of concern for them is how best to support their children in following Buddhist principles in Britain - a non-Buddhist culture. The administering of the Five Precepts* on such occasions can help further basic ethical guidelines; this is often backed up with discussion arising from questions.

Mindfulness is becoming more and more mainstream, and the Hermitage is dedicated to fostering this ancient practice. As nuns, this is our life – and the Hermitage demonstrates how this is relevant today, and applicable in every situation that a human being may encounter. Our twice-yearly newsletter is offered to those on our mailing list - more than 600 people – and people are most welcome to share it to anyone interested. It includes simple teachings arising from daily life events and situations.

*The Five Precepts are ethical guidelines presented as part of Buddhist teachings; they include the injunction to refrain from causing harm to other living beings, stealing, sexual misconduct, false or harmful speech and intoxication (a stricter variant is total abstinence from intoxicating substances).

Conclusion

Our wish is that the Hermitage may bring benefit to those living here or staying for any length of time – and all sentient beings!

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It is the trustees' policy to hold unrestricted reserves of £3,000 to provide for approximately three months' operating costs at the current level of activity. At the end of the year, this had been achieved.

Approved by the trustees on 29/03/2026 and signed on their behalf by:

Signed..........(Trustee)

Sister Ajahn Candasiri

Independent Examiner's Report

I report on the accounts of the charity for the year ended 31st December 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts

(Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or


2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed AMT (Independent Examiner) Date 6/5/26

Andrew Thomson
3 Flowerdale Cottage
Dalginross
Comrie
Perthshire
PH6 2HB

Milntuim Hermitage Trust				
Receipts and Payments Account for the Year Ended				
31st December 2025				
	Restricted Funds	Unrestricted Funds	Total 2025	Total 2024
Receipts				
Donations	0	35,981	35,981	20,497
Other income:				
Gift Aid	0	0	0	3,366
Winter Fuel payment	0	0	0	500
Cash donation (taxi fares)	0	0	0	14
Unbanked cash donations	0	375	375	0
Bank interest	0	1,869	1,869	2,096
Total Receipts	0	38,225	38,225	26,473
Payments				
Payments for charitable activities:				
House Running Costs (Heat, Light & Rates)	0	4,738	4,738	4,371
House & Garden Maintenance	0	9,585	9,585	5,986
Office & Telephone	0	1,718	1,718	1,705
Insurance	0	2,086	2,086	1,928
Travel	0	1,358	1,358	1,693
Welfare	0	210	210	640
Other	0	964	964	644
Governance Costs:				
Independent Examination	0	200	200	200
Purchase of Fixed Assets:				
Stupa	0	8,500	8,500	8,500
Equipment (Fridge & Washing machine)	0	1,315	1,315	535
Total Payments	0	30,675	30,675	26,202
Transfer between funds	0	0	0	0
Surplus/(deficit) for year	0	7,550	7,550	270
Bank & cash funds brought forward	0	131,128	131,128	130,858
Bank and cash funds carried forward	0	138,678	138,678	131,128

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31st December 2025				
Bank and cash on hand	Restricted	Unrestricted	Total 2025	Total 2024
	£	£	£	£
Opening balance (bank)	0	130,962	130,962	130,758.00
Opening cash on hand	0	166	166	100.00
Total opening balances	0	131,128	131,128	130,858.00
Surplus/(deficit) for year	0	7,550	7,550	270.00
Closing balance (Co-op bank)	0	128,038	128,038	130,962.00
Closing balance (Charity bank)	0	10,118	10,118	0.00
Closing cash on hand (petty cash)	0	148	148	166.00
Closing cash on hand (unbanked donations)	0	375	375	0.00
Total closing balances	0	138,678	138,678	131,128.00
Assets				
At the year end, in addition to funds in the bank, the charity had other assets as detailed below:				
NB: the value of the kuti huts and stupa remain at cost price to more accurately reflect their current value, in accordance with OSCR reporting requirements.				
Equipment has been depreciated by 25% in line with agreed policy.				
	Restricted	Unrestricted	Total 2025	2024
	£	£	£	£
Kuti huts	35,340	8,048	43,388	43,388
Stupa	1,813	15,187	17,000	8,500
Equipment (House)	0	2,338	2,338	1,732
	37,153	25,573	62,726	53,620
Liabilities				
At the year end, the charity had no liabilities due to unpaid bills (2024: £0).				
Trustees				
Ajahn Candasiri, a trustee, received board and lodging and general support as an ordained nun, but received nothing for her role as a trustee. This is provided for in the constitution. No remuneration or expenses were paid to other trustees or to any connected persons during the year.				
Approved by the trustees on 29/03/2026 and signed on their behalf:				
Signed.....				
Carmel M Brown (Trustee)				