REGISTERED CHARITY NUMBER: 511166

Report of the Trustees and

Financial Statements

for the Year Ended 31 December 2025

for

The Community of the Many Names of God

Ashmole and Co.
Chartered Certified Accountants and Statutory
Auditors
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX

The Community of the Many Names of God

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for the Year Ended 31 December 2025

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The Community of the Many Names of God

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Legal and administrative information

The full name of the Charity is:

The Community of the Many Names of God. (Reg. charity no. 511166)

The Charity is a Trust and an Unincorporated Charity

The Working name of the Charity is:

Skanda Vale and Skanda Vale Temple

The governing instrument of the Charity is a Trust Deed. The declaration of trust is dated 17th September 1980 and includes the Supplementary Declaration of Trust dated 9th February 2002 and the Supplementary Declaration of Trust dated 12th December 2015 and amendment by resolution dated 7th October 2017 and Deed of Variation dated 11th July 2020

The Charity constitutes a Board of Trustees. The maximum number of Trustees at any point in time is 11 of whom not less than 3 and not more than 6 shall be members of the community (monastic trustees), and not less than 2 and not more than 5 shall be persons who are not members of the community (lay trustees).

The Board of Trustees holding office in 2025 is as follows:

Swami Suryananda - (Michael Denis Begley) Chair
Swami Govinda - (Justin Raymond-Barker) Secretary
Swami Premanataraj (Jakob Willi) Director of Finance
Swami Narayana - (Kenneth Vivian)
Swami Yogananda (Stefan Suter)
Sister Ally (Allison Taber)
Mrs. Kumi Ariyadasa
Robin Rose
Mani Govindan
Anjna Chavda

Method of Nomination and Appointment of Trustees
Every Trustee has power to nominate one or more Trustees. This is made and effected by a special resolution. A special resolution, meaning a resolution passed at a Trustees meeting supported by a majority of not less than two thirds of the Trustees voting.

Recruitment of New Trustees
The trustees would look to recruit new trustees to the board who are able to actively commit to participating in the administration of the charity and who demonstrate a keen interest in the charity's affairs. The trustees aim to have a broad range of skill sets and combination of life and work experience represented on the board that is relevant to the operation of the charity. Trustees are recruited through personal recommendation of any of the existing board members. Representation from women and minority groups is welcome.

Any new trustee would be required to sign a *fit and proper person declaration,* would be required to undergo a DBS check, and checks would be made on the persons eligibility to be a trustee- in particular that they are not disqualified from being a trustee. The trustees would also follow Charity Commission guidance on conflicts of interest CC29 to ensure appointments follow best practice.

The Community of the Many Names of God

Report of the Trustees
for the Year Ended 31 December 2025

The principal address of the Charity is:

Skanda Vale, Llanpumsaint, Carmarthenshire SA33 6JT

Relevant Organisations

Bankers: CAF Bank Ltd., Kings Hill, West Malling, Kent ME19 4TA
Lloyds Bank Ltd., 43 King Street, Carmarthen SA31 1BW

Auditors: Ashmole & Co, The Old School, The Quay, Carmarthen SA31 3LN

Insurance Brokers: Hettle Andrews, Eleven Brindley Place, 2 Brunswick Square, Birmingham, B1 2LP

Solicitors: Stone King, 13 Queen Street, Bath, BA1 2HJ

Restrictions Imposed by Governing Instruments Concerning the Operation of the Charity1) The Trustees shall hold at least 4 Ordinary Meetings in each year, at least one in every quarter.

2) The objects of the trust shall only be promoted in such a way as to benefit the public

3) Every matter at any meeting of the Trustees shall be determined by the majority of votes of the Trustees voting on the matter. In the case of equality of votes, the Chairman shall have the casting vote whether he has or has not previously voted. The Trust Deed provides for stricter minimum quorum requirements for other specific matters therein.

4) A Minutes Book shall be provided and kept by the Trustees and the proceedings and resolutions of any meeting shall be evidenced therein.

5) The Trustees may open and maintain bank accounts in the Charity's name operated by at least two Trustees nominated by the Board of Trustees.

6) The Trustees shall provide books of accounts in which shall be kept all proper account of all money received and paid for the purpose of the Charity.

7) No Trustees shall take or hold any interest in any property subjected to the Deed of Trust otherwise than as a Trustee for the purposes provided by the Deed, or be interested in the supply of work or goods at the cost of the Charity.

8) The property subject to the Trust Deed or the income thereof shall not in any case be applied for any purpose not falling within the purposes declared by the Deed.

Trustees holding the title to property belonging to the charity

A Memorandum of retirement and appointment of property trustees dated 30th October 2017 appointed the following trustees to hold the title to all property belonging to the charity. All charity Land Registry deeds were updated accordingly.

Swami Govinda (Justin Raymond – Barker)
Swami Narayana (Kenneth Charles Vivian)
Swami Suryananda (Michael Denis Begley

Summary of specific investment powers

The Trustees may invest any money requiring investment in or upon any investment for the time being authorised by law for the investment of trust funds or in the purchase of freehold or leasehold land in Great Britain, provided that in relation to any purchase of freehold or leasehold land the Trustees shall obtain and consider expert advice as to the value and suitability thereof and shall not invest more than one half of the funds available for investment therein

Summary of specific investment powers

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Objectives of the Charity

1) To promote, for the benefit of the public, the public worship of God in his Universality in accordance with the spiritual teachings of Krishna as set out in the Bhagavad-Gita, at the Hindu Temple maintained by the Community at Skanda Vale or any other places of public worship maintained or used by the Community.

2) To advance religion and religious education by propagating to the public the said spiritual teachings about the worship of God in his Universality.

3) To maintain a community of people living together in accordance with the aforesaid spiritual teachings as a religious community promoting such public worship both at the temples maintained by the Community and elsewhere, offering shelter, hospitality and spiritual refreshment and where relevant relief from poverty to those who by reason of penury, physical disability or any form of mental or spiritual breakdown are in need of such refuge without regard to race or creed, sending out members of the Community to provide spiritual refreshment and spiritual advice to members of the public who are for the foregoing reason in need of such refreshment or advice and assisting in the rehabilitation of alcoholics, drug addicts or delinquents who are in need of such rehabilitation.

4) To relieve the poverty of deserving persons who are in need and to support by donations and otherwise charitable institutions for the relief of poverty.

5) To relieve the sickness and suffering and to promote the spiritual well-being of persons of all ages requiring palliative, specialist and medical care by the provision of home care and hospice care for both day patients and resident patients.

Public Benefit

The Trustees review on an ongoing basis the policies and activities of the charity to ensure they continue to adhere to the objectives of the Charity taking into consideration both Charity Commission general guidance on public benefit and the Commissions supplementary guidance on the advancement of religion for the public benefit.

Policies for Furtherance of Objectives

Public Worship

The Community of the Many Names of God is committed to holding and facilitating daily public worship in the four Temples maintained at Skanda Vale, promoting religious harmony to the public. In the main Temple the world's major religions are represented and treated with equal reverence and respect. Throughout the year major festivals of different religions are celebrated in the Temples. Members of the public are given every possible opportunity to take part in the devotions to God in the Temples, irrespective of their religious beliefs, race or creed.

Development of Facilities and Services

Emphasis is placed on extending hospitality to all members of the public coming to Skanda Vale. The Community has an ongoing program to maintain and improve facilities at the monastery to adequately support the orderly running of an organisation that caters for an annual congregation of approximately 100,000 visiting pilgrims.

The resident Monastic and lay Community
The Charity fully supports, sustains and develops the resident monastic Community of 20 monks and nuns and a resident lay Community of 7 based at Skanda Vale, providing accommodation and reasonable, modest personal needs. It is through the spiritual practice, dedication and commitment of the resident Community that the work of the charity is manifest and realised. It is a fundamental principle that the work done by the resident Community is on a purely voluntary basis. No member of the Community or trustee receives any remuneration whatsoever for any work done or services provided. The vast majority of the daily running of Skanda Vale monastery is done by the monastic community and volunteers: Maintenance of the Temples and provision of Temple services, provision of food and accommodation for visiting pilgrims, caring for the animals and monastery grounds, counselling and supporting members of the public and administration of the charity.
In addition to this the members of the Community volunteer substantial time in significant roles at Skanda Vale Hospice.

Education
The Community makes every effort to engage with pilgrims and their families through dialogue and "satsang" drawing upon the spiritual inspiration and experience of our lives, educating people on how to develop a living, vibrant partnership with God. Educational visits are welcomed, providing an opportunity for the wider public to learn about the life and work of the Community in the context of our spiritual life.

Direct Food Aid and Charity support
The charity continues to work with local, national, and international charities through supplying direct food aid for distribution.

Skanda Vale Hospice
One of the core objectives of the charity has been to provide and develop a palliative care service for people diagnosed with a life threatening illness. Towards this the charity developed a 6 bed hospice in Saron Carmarthenshire

The trustees sought legal advice with regards to the most appropriate governance structure and legal entity to run the new Hospice service. It was decided to form a new Charitable Incorporated Organisation, Skanda Vale Hospice CIO (SVH CIO), which became registered with the Charity Commission on 22nd March 2016 number 1166180. Operational running of the hospice transferred to the new CIO in July 2016.

To ensure that SVH CIO would operate following the ethos of the existing charity, safeguards were put in place in the constitution regarding the appointment of trustees. The CIO would have a maximum number of 13 trustees. The chairman, ex officio trustee would be the chairman of The Community of the Many Names of God (CMNOG), 2 life trustees would be appointed by the CMNOG board from the monastic community, up to 4 Nominated trustees would be appointed by the CMNOG board from the monastic community of whom 1 could be a lay member. Up to 6 trustees, the appointed trustees would be nominated by the CIO board. This enabled trustees with particular expertise and interest in palliative care to be appointed to SVH CIO to work alongside the monastic trustees. In addition to this, the objects of SVH CIO were drafted to be closely aligned with CMNOG object on palliative care.

It is the intention of CMNOG to continue to fulfil its object in relation to the provision of palliative care through direct and continued support primarily through our commitment to provide the core volunteer staff for the hospice and to work closely with SVH CIO on fundraising and volunteering initiatives. CMNOG will also from time to time make financial donations to SVH CIO at the discretion of the trustees.

The Main Hospice building in Saron is owned by CMNOG and leased to SVH CIO on a 50 year rolling lease for peppercorn rent of £1 per anum. To provide certainty of Funding, a rolling Licence agreement for the CIO to use the Hospice Fundraising area in Skanda Vale has also been agreed with no rent payable, this area includes a Gift Emporium, a café and a food stall, all funds donated and raised in this area go directly to the CIO. A charity shop in Newcastle Emlyn which opened in January 2017 is also owned by CMNOG and leased to the CIO on a peppercorn rent of £1 per anum to provide a sustainable cost effective source of income for the hospice service. In 2025 CMNOG donated £37,827 in funds to the CIO.

There are several fundamental principles based on the spiritual teachings of God, as set out in the Bhagavad-Gita, to which all aspects of the Community's life and work adhere.

The Community of the Many Names of God

Report of the Trustees
for the Year Ended 31 December 2025

God is free
There is no place for commercialism in Skanda Vale. There is no charge to any member of the public for food, accommodation, Temple services, advice, counselling, and care provided by members of the Community in any aspect of the Charity's work. It is a fundamental principle of the Community never to ask for, infer the need of, or solicit in any way, funds or goods for the use of the Community at Skanda Vale. Donations and gifts in kind including the substantial amount of food stuffs that are brought to the Community are offered anonymously in the Temples to God and are used in the service of God for the benefit of the public. Devotees are thus able to worship God free from the feeling of being expected to provide goods or money to the Community.

Skanda Vale is a sanctuary for life.
Worship of God in his Universality is recognising and serving the embodied divinity in all of life and creation. The many animals and plants that are part of the Community provide an opportunity for both the monastic Community and the general public to discover and serve God not only in fellow human beings but also in all aspects of life and nature. It is therefore a policy of the Charity to provide all necessary facilities, veterinary care, feed, and any other related items to ensure all animals under the care of the Community receive the highest possible quality of life from their birth, through life, health and sickness, to their natural death.

Organisation of the Charity

The Charter of the Community, the monastic rule of the Order, is the basis on which the Charity is run and organised. All monastic members of the Community have to abide by the Charter which has been drawn up and evolved through experience, by the Council of Swamis. The monastic Community consists of novices, monks, nuns and swamis. The Council of Swamis is a group of five senior monastics responsible for ensuring the smooth running of the Community on a daily basis, meeting weekly to discuss the changing needs and developments necessary to further the work of the Community, discussing and addressing the problems and difficulties that come to light in creating a harmonious environment for the worship and service of God. The members of the Swamis Council holding office in 2025 were, Swami Govinda, Swami Suryananda, Swami Narayana, Swami Yogananda and Swami Premanataraj.

Every quarter the Trustees of the Community meet to discuss overall policy, financial position, projects and matters relating to the Community on a wider scale. All current members of the Swamis council are Trustees of the Community and hold the positions of Chairman, Secretary and Director of Finance. As such the Trustees are able to maintain clarity of vision and purpose in adherence to the spiritual teachings of Krishna which form the basis of the Declaration of Trust for the Charity. Consultation and discussion with the lay Trustees, not only in the meetings but on a regular informal basis throughout the year, helps to enrich the breadth and perspective of the trustee body as a whole. All trustees are consulted and a majority consensus sought prior to acting on any matter judged significant by the Swami's Council that may affect the Charity's financial position or ability to fulfil its objectives. The charity observes a strict internal financial control policy submitted as part of our annual audit.

Major Events, Progress and Achievements of the Charity throughout the Year

How our Activities deliver public benefit
The Community continued to conduct daily public worship at the four established Temples at Skanda Vale throughout the year.

We estimate overall pilgrim numbers to be in the region of 100,000.

All pilgrims were offered prasadam -blessed food, free of charge, in the form of a full cooked meal three times a day. The Community provided free accommodation at Skanda Vale for pilgrims wishing to stay a minimum of four nights or more.

We were once again able to host a range of educational groups at the ashram

Daily audio streaming of live services from the Maha Shakti Temple continued each evening as well as audio streaming of the main weekly services and special services from the Subramanium Temple. This provided much needed spiritual nourishment for our large congregation.

Members of the public were able to easily submit on line prayer requests, offered by the resident community in the Temples

We increased our online content such as video footage of key festivals and services and actively used what's app groups, Facebook and Instagram to post regular content and information to devotees

We continued to run Soma Skanda Ashram in Switzerland with a continuous presence of members of the monastic community running the Temple supported by our Swiss trustees and seva team. Online newsletters and posts were regularly provided to help engage and inspire both existing and new pilgrims

Facility and Infrastructure improvements

Planning Consent for a new Community Kitchen was received in April 2025 and preparatory works to excavate the area and move the existing bulk gas tanks was undertaken. By year end £29,386 had been spent on the project.

Building work progressed throughout 2025 on "Vaikuntha" the monastic accommodation block with a spend of £132,461 throughout the year. The project is to provide clean, warm and dry accommodation for a number of monks with ensuite facilities and space to enable carers to assist if required, as well as a communal space for the resident Community and a permanent place for the Communities archives. The Sri Sathya Sai Trust has committed to fund the project to completion, the anticipated date for which is late 2026.

A new three phase backup generator to cover our whole site was purchased and installed for £19,050

A used Marquee was purchased for £2340 and now provides additional covered area for pilgrims queuing for the Shakti Temple.

The second part of the Natural Kids Play Area was completed and opened in May 2025. A grant of £700 was received in June 2025 from Brechfa Wind Farm towards bilingual signs for the area.

A grant of £5000 was received from Carmarthenshire County Council for a vegetable garden polytunnel to increase fresh vegetable production as part of the Community free meals provision to visitors. The poly tunnel was installed by the end of the year at a cost of £5647

Plant, equipment and Vehicles
The community purchased a used Nissan Leaf EV for £2,300; A Husqvarna Ride on Mower for £3,979 and a new commercial fridge for £2244.

Sanctuary and Service to life
In January 2025, one of our elephants Laksmi, passed away peacefully, having received excellent care and enjoyed a high quality of life until the very end. Following her passing, we began the formal process of finding a new companion for Valli, building on groundwork started in 2024 with a visit to Liberec Zoo in the Czech Republic. In May 2025, the EEP (European Endangered Species Programme) coordinator visited Skanda Vale and was very supportive, both in identifying a suitable elephant and in establishing a collaboration between the EEP and Skanda Vale. Throughout this time, Valli continued to receive the highest standard of care and attention from our dedicated elephant team.
In 2026 with the support of internationally recognised elephant experts and veterinarians, we received EEP approval for Bala, a female Asian elephant from Liberec Zoo, to come to Skanda Vale. Preparation and documentation took considerable time, as the UK's position outside the EU added further regulatory requirements. On 31 August, Bala arrived safely, transported by EKIPA and accompanied by the Liberec elephant team together with additional elephant experts and vets. The introduction could not have been more successful: within just 12 hours, Valli and Bala were sharing unrestricted access. Since then, their bond has only grown stronger and has exceeded all the experts' expectations

Sustainability
Skanda Vale continued to build on its long-standing commitment to sustainability throughout 2025. Alongside our existing 59.9 kWp solar PV array, the community secured a £150,000 grant through the Welsh Government's Ynni Cymru scheme for a 95 kW NPS wind turbine, a major step towards making the site self-sufficient in clean energy. Following submission in June, planning permission was granted in October 2025, and preparatory work began soon after, with the structural design of the turbine foundations by Northern Structural Services and construction by Burke Contracts Ltd. By year end we had placed the order for the Turbine and submitted the first element of the grant payment request for £45,000. A new three phase National Grid supply was installed to the ashram site at a cost of £49,455, required for the Turbine project and our overall infrastructure development across the ashram.

The wind turbine was commissioned on 20 March 2026, ahead of the Ynni Cymru grant deadline, and received REGO accreditation in May, certifying its output as renewable electricity. The turbine is expected to generate around 250 MWh a year, nearly twice the site's annual consumption of roughly 150 MWh, making Skanda Vale a net exporter of green electricity. The impact has been immediate: since the turbine was installed, our monthly electricity bills have fallen from around £4,000 to just over £500 per month, through a combination of reduced consumption from the grid and income from exported electricity. In September 2026 we renewed our power purchase agreement with 100Green on significantly improved terms, so our export revenues are expected to rise considerably. A further grant from Ynni Cymru has been secured of £251,545 for a 600 kWh battery energy storage system. This will allow us to store surplus wind and solar energy for use when it is most needed and keep the site running during power cuts. Commissioning is expected in early March 2027.

Shiva Skanda Vel Trust

A small piece of land in Tiruvannamalai, southern India, close to Arunachala Mountain had been purchased by a devotee with the intention that it be used as a retreat base for Skanda Vale and to develop charitable work in India in keeping with the values of the Community.
In January 2025 a borewell was dug and Three phase electricity supply was installed to the land. A new charitable trust deed under the name of Shiva Skanda Vel Trust, with objects based on the teachings of Sanathana Dharma, was registered in India in July 2025. The donated land was transferred to the new trust.
Small scale charitable works began around Tiruvannamalai. Skanda Vale will support the development of the project by raising awareness amongst our visiting pilgrims and playing an active role in assisting with the development of both the retreat centre and seva activities.

Collaboration with the Sri Sathya Sai Trust (SSST)

The Community has developed a strong relationship with SSST, a registered charity that shares very similar objectives. The Trust has supported numerous projects over recent years and donated £150,000 in total during 2025 in designated funds towards the development of “Vaikunta” our monastic accommodation project.

Volunteering
Seva (Selfless Service) is performed by a range of different groups including the resident monastic and lay Community (see earlier in report)
All the day to day activities at Skanda Vale that help in the successful running of the Ashram are performed by Volunteers, these are devotees who stay on either long term or short term retreat; day visitors who come on pilgrimage and by devotees on a remote basis.

Volunteering activities include:
Cooking Prasadam (food offered to God in the Temples then served to visiting pilgrims), Vegetable chopping, Serving Blessed Food to pilgrims, Minibus driving to transport elderly pilgrims within Ashram, Toilets maintenance, Cleaning and tidying temple areas and artefacts and Gardening, Arranging and storing Offerings brought by devotees, Running our food aid program, Litter Picking, Bins collection, Stewarding, Traffic control, Car Park assistance, Playground maintenance, Managing Café and The gift shop, Reception administration and attending phone calls both onsite and remotely, Accommodation booking and administration, Coach bookings and coordination, Content creation and Social Media communications, Transcribing of Guru’s Teachings, Participation in various project activities and in general maintenance of the ashram.

Volunteering Data for 2025:
The ‘Monastic’ and the ‘Resident community’ performed a majority (65%) of the activities which ensures the successful achievement of the objectives of the charity.
The extended team of volunteers provided the additional support needed (35%).
For year 2025, approximately 107,200 hours of volunteering was offered which equates to 55 Full Time Equivalent volunteers.

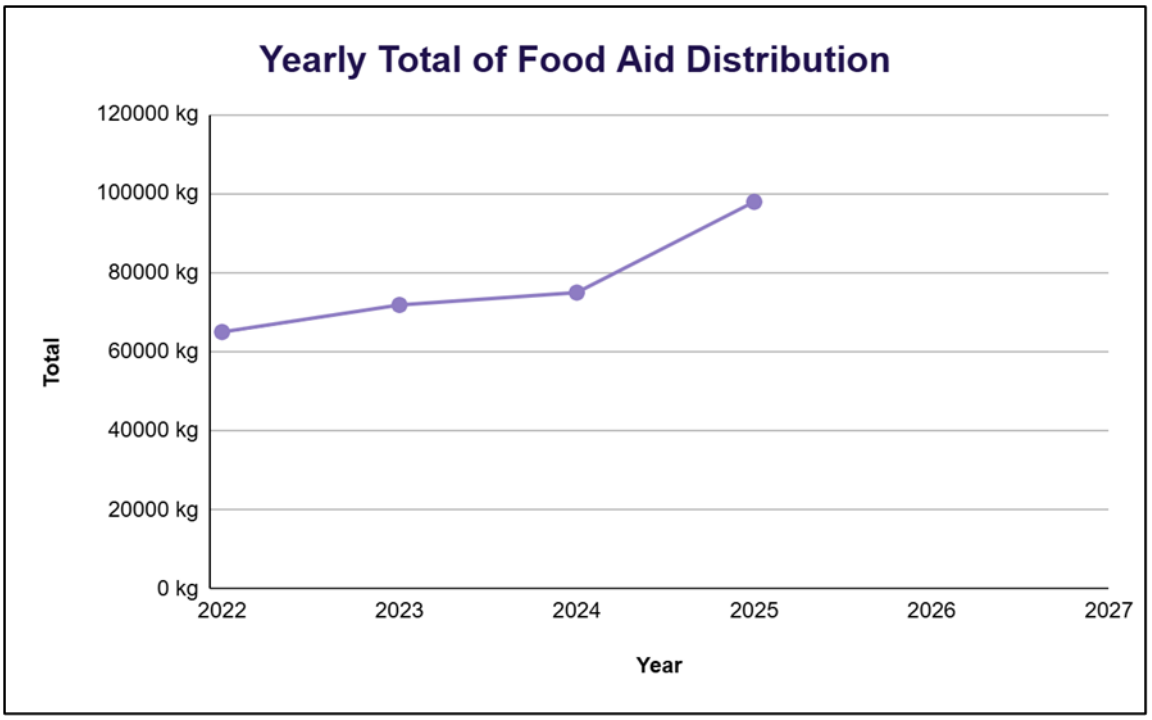
Seva Hub
A new Seva Hub building was opened in 2025 at a cost of £20,497. The seva hub displays the relevance of Guru's inspirational teachings with regards to volunteering, showcasing with display boards and video presentations volunteers experiences of seva both in the ashram and at the Hospice.

Seva and Satsang Weekend
A dedicated seva weekend was conducted in December 2025, where around 30 volunteers participated and helped by assisting with various tasks in the Temple. A special Satsang was conducted where members of the monastic community shared their experiences of Ashram life and the teachings of Guru Sri Subramanium.

Direct Food Aid
Our Food Aid program has been rebranded as **Bwyd o Skanda**

In 2025 we donated and distributed 97840 kg of food to various charities.

The amount of food given out in 2025 has broken all records. We gave out more food than ever, including to charities in our immediate area (Dyfed: Pembrokeshire, Carmarthenshire and Ceredigion), charities further afield within Wales, as well as elsewhere in the UK and internationally. We support different types of charity nationally and internationally. The charities we worked with internationally included TEECH, Hope and Aid Direct and Refugee Community Kitchen, all of whom collect large multi-ton loads of food, whereas the local charities tend to take small amounts but much more often. In 2025, we developed relationships with a greater number of local charities and sustained existing relationships in all categories. The quantities of food donated are rising steadily. This is particularly evident during the busiest weeks of the year, particularly summer and bank holidays. Our main challenge in 2025 was storage capacity, as we need to move large amounts of food very quickly before running out of capacity.



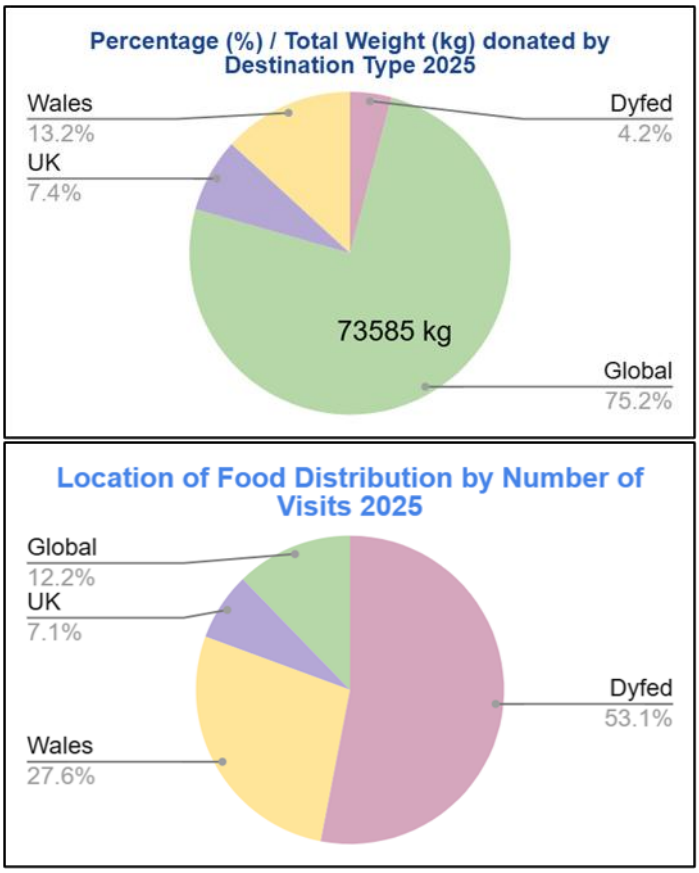
We actively pursued options to increase our storage space, and to getting food to more local charities to help tackle food poverty in relation to the cost-of-living crisis in West Wales.

Towards the end of 2025 we applied for a grant from the Lottery Community Fund for a food Aid Van to help with the logistics of our project. We were successful in being awarded £20,000 for this in January 2026.

In November 2025 we submitted a planning application to double the floor area of our food storage shed including a cold store and pick up drop off area for small local charities. Full Planning consent was granted in March 2026

In December 2025 we submitted an Expression of Interest to The Welsh Government Community Facilities Grant program and in March 2026 we were invited to submit a full application to the grant scheme to fund the Store shed extension. We have applied for £110,673 in grant funding for the project and are currently awaiting a decision on the application.

A £600 grant from Brechfa Wind farm was received in December 2025 towards the cost of providing over a hundred Christmas hampers to local families



Financial Review

General Comments on SOFA and Balance Sheet

The Charity operates both general unrestricted Funds, where funds can be used for any of the charitable objectives of the charity without donor restriction and Restricted Funds, where funds are held in a variety of specific funds following donor restrictions. Where grants have been received they are included in restricted funds unless they have been donated towards unrestricted charity funds. Details of the charity's specific funds can be found in the notes to the accounts. The charity also holds permanent endowment funds were in the charity's case the asset (land) has to be used for the purposes of the charity and cannot be sold or disposed of.

Unrestricted Funds

There was an increase in overall income to the charity unrestricted funds to £1,017,260 (£778,786 in 2024).

Total Community expenditure of unrestricted funds on charitable activities at £617,817 was very similar to the previous year's figure of £600,091.

At year end £265,707 of unrestricted funds was held in cash in various accounts.

Restricted Funds

There was an increase in overall restricted income from £40,499 in 2024 to £66,969 in 2025

Overall restricted fund expenditure increased from £91,783 in 2024 to £101,320 in 2025.

Major developments since year end
Full Planning consent received in March 2026 for the Food Store extension and a grant application submitted to Welsh Government Community and Facilities program.

Wind Turbine Installed and Commissioned March 2026

Welsh Government Grant awarded from Ynni Cymru in September 2026 for £251,545 towards the cost of the 600KWH battery energy storage system- subject to completion and commissioning by 31st March 2027.

Arrival of the Elephant Bala August 2026

Funds and Reserves
At 31.12.2025 the charity held £6,126,535 of total funds.

Of these funds £2,364,444 was held in restricted funds not available for the general purposes of the charity.

A further £440,000 is held as permanent Endowment and as such not available for the general purposes of the charity. These funds are all held as tangible fixed assets with a donor restriction that they cannot be disposed of.

£3,322,091 of charity funds are held as unrestricted funds of which £2,980,424 are held as tangible fixed assets. This leaves £341,667 available as unrestricted funds as cash towards the Turbine project and reserves

Free Reserves at year end 2025
This leaves a tier 3 free cash reserve of £60,000 at year end 2025 (see below)

The trustees review the Charity's needs for reserves quarterly to in line with the SORP (FRS102).

Tier 1 'cash flow reserves' are to ensure there is sufficient cash flow available to guarantee the day to day running of the charity. They are calculated prior to each trustees meeting (minimum quarterly) and are equal to the projected income/ expenditure deficit over the following 12 month period.
This amount is then added to tier 2 and tier 3 reserves
Tier 2 'running cost reserves' are to safeguard the charity through periods of unexpected difficulties. The running cost reserves are currently set at £40k- this figure is reviewed each trustees meeting
Tier 3 'survival reserves' are to enable the charity to survive unexpected severe financial challenges. The survival reserves are currently set at £60K – this figure is reviewed each trustees meeting
Generally minimum reserves (tier 2+tier 3 kept) subject to there being no forecast deficit over the following 12 months, equals £100k.
The trustees acknowledge that cash reserves at year end are in excess of £100k as there is no forecast deficit over the following 12 months. However, the trustees have a contractual commitment to complete the supply and installation of a 100KW Wind turbine by end March 2026 with an estimated overall remaining project spend of around £310k at year end 2025. Considering the Ynni Cymru grant funding due on project completion is a further £105k then the amount of unrestricted funds required to complete the project is £205k. This leaves a cash reserve of £136,668 at year end 2025

Risk Statement

The Charity Trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks

The **Principal Risks and uncertainties facing the charity as identified by the trustees**
Identifying Risk

The trustees have considered the following areas to help identify the risks to the charity:

- The charity's objectives
- The delivery of project outcomes that need to be achieved
- The nature and scale of our activities
- The operating structure of our organisation
- External factors such as regulation, legislation and registration

The following table summarises the risks, their potential impact and the plans and strategies that the trustees have implemented to mitigate the risks:

risk	impact	mitigate
Governance risk		
Trustee body lacks skills and confidence	Too many big decisions in the hands of a few individuals.	Review Trustee Board composition. Recruit new trustees with a range of skills and experience to enhance the governance of the charity.
Loss of key staff	Operational impact on charity	Comprehensive, accessible and secure filing system with full backup Key roles and responsibilities understudied
Overload of key staff	Trustees unable to fulfill responsibilities effectively	Sharing responsibilities and annual review of trustee roles. Quarterly risk review.
Reporting to trustees - accuracy, timeliness and relevance.	Lack of time to review information and formulate an appropriate response.	Timely and accurate project reporting. Regular contact between trustees and senior staff, to spread workload if necessary.
Operational risk		
Project or service development	Funding and financial viability Project & staffing viability Compatibility with priorities	Clear prioritizing of projects within organization Ensure realistic allocation of both, financial and human resources Ensure communication filters effectively throughout the organization, ensuring rapid response to developing pressures Promoting awareness that the success of hospice relies on the success of Skanda Vale
Building and site security	Loss or damage of equipment (IT, Fixtures and fittings) Theft Loss of critical data, breach of confidentiality	CCTV Facility management procedures for day and night times Create asset register for insurance (especially IT) Annual Review of insurance cover Provide lockable filing and archiving cupboards Have safe custody arrangements for title documents and land registry, keep copies of documents at Skanda Vale

risk	impact	mitigate
Volunteers	Inexperienced volunteer staff, Lack of competency / support Inadequate training for role Irregular attendance, unreliable Equal opportunities issues	Define clearly structured roles for all volunteer tasks Provide adequate training according to designated job role Supervision procedure Induction training, induction time by senior staff
Health, safety and environment	Liability claims Injury to staff and the public Illness, infections	Comply with law and regulations Staff and volunteer training in H&S policies and procedures, care and food hygiene standards Reporting and monitoring procedures (accidents, defects) Regular organizational risk review Review insurance cover
Disaster recovery and planning	Computer system failure, data loss Destruction of property and records through elemental damage Loss of mains supplies	Agree emergency arrangements Document IT recovery plan. Review data backup procedures Review insurance cover Agree facility management procedure and service / Ensure maintenance procedures for backup utilities such as generators, pumps, storage equipment Develop Island mode operation so that critical infrastructure continues to operate in the event of mains power or internet outage
Information Technology	Loss / corruption of data Breach of data protection laws including GDPR Unavailability of IT network Unable to run charity efficiently, internal communication breaks down	For recovery and backup see chapter disaster recovery Document measures to secure and protect data Update documentation of IT network. Undertake internal GDPR compliance audit Agree to plan for network redundancy Keep hard copies of essential records in secure filing system Introduction of Cyber security for 2 factor authentication of emails and the monitoring set up with Flotek

risk	impact	mitigate
Financial risks		
Budgetary control and financial reporting	Inability of having funding available for level of service commitment made Delayed recognition of drop in voluntary income	Regular evaluation of financial budget forecasts with actual balances at trustees meetings Conservative approach to income forecast and growth for grant / fund income
Reserves policy	Lack of funds or liquidity Allow reserves for when funding might be withdrawn	Regularly review reserves policy and status Review cash flow and liquidity
Cash flow sensitivity	Impact on operational activities Lack of liquidity to cover variance in costs	Ensure adequate cash flow projections Identify cash flow peaks, compare with forecast budgets
Dependency on income sources	Cash flow and budget impact heavily dependent on voluntary income through Skanda Vale Temple	Identify other major dependencies Consider diversification plans
Investment policy	Financial loss through lack of investment advice, lack of diversity Cash flow difficulties arising from lack of liquidity	Review investments policy Ensure investments can be freed according to project forecasts
Environmental or external factors		
Public perception	Impact on charitable income Ability to access grant or contract funding Support from other health care providers	Agree early data collection system for statistics and evidence Agree on targeted future service agreements

risk	impact	mitigate
Adverse publicity	Reputational risk Misunderstanding of spiritual background of Skanda Vale Temple Loss of beneficiaries and donors confidence Loss of trust of health care professionals and providers	Communication of charitable activities and financial situation with supporters, beneficiaries and funders Keep websites updated ensure good quality reporting via in house design and communication team Incorporate codes of good practice and national guidelines in procedural system
Current Conflict in Europe and Middle East	Cost of Living Increases Fuel and Power disruption Significant fall in donated food	Review budget expenditure and cash flow quarterly Develop strategy and infrastructure to be off grid and energy independent Monitor situation regularly, Suspend food aid program to larger organisations if necessary focus on supporting individuals and smaller local community groups
Climate Change/ Adverse extreme weather	Flooding/ Drought/ Water supply/ Forest and Wildfires Impact on Animals	Building resilience for onsite water and power supply- boreholes, storage/ site distribution, battery system/ bacup generators Land management to reduce risk of Forest Wildfires/ ensure adequate grazing- food supply for animals Fire Safety Training Building and Drain/ Gully maintenance to reduce impact of flooding risk

Trustees' responsibilities in relation to the financial statements

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. The trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Summary
The success of the Charity in achieving the objectives of its Trust is because on all levels the Charity is dedicated to the worship of God through excellence, perseverance, and love in its work, at all times relying on God to provide the means, inspiration, motivation and guidance for the realisation of the Charity's work in service to God.

Approved by order of the board of trustees on 13/10/2026 and signed on its behalf by:

.....
Swami Suryananda (Chair of ~~Trustees~~)

.....
Swami Yogananda (Trustee)

Report of the Independent Auditors to the Trustees of The Community of the Many Names of God

Opinion
We have audited the financial statements of The Community of the Many Names of God (the 'charity') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- nature of the charity and the sector in which it operates
- the legal and regulatory framework in which the charity operates, and in particular those laws and regulations that directly affect the financial statements or have a fundamental effect on operations eg Charities Act 2011
- results of enquiries of management and those charged with governance
- any matters relating to:
a. The charity's policies and procedures for identifying, evaluating and complying with laws and regulations, and whether there were any known instances of non-compliance.
b. Detecting and responding to the risks of fraud and whether there is any knowledge of actual, suspected or alleged fraud.
c. The internal controls established to mitigate risk of fraud or non compliance with laws and regulations.

As a result of performing the above, we did not identify any key audit matters related to potential risk of fraud or non compliance with laws and regulations.

In addition to the above, our procedures included;

- reviewing the financial statement disclosures and testing to supporting documentation to assess relevant laws and regulations
- enquiries of management and those charges with governance concerning actual and potential litigation claims
- performing analytical review procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- review of minutes of trustee meetings
- written representations

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
The Community of the Many Names of God

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ashmole and Co.
Chartered Certified Accountants and Statutory Auditors
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX

Date: 14.10.2021

The Community of the Many Names of God

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	999,543	15,640	-	1,015,183	799,053
Charitable activities	4					
Playground		-	700	-	700	3,000
Brechfa xmas hamper		-	600	-	600	500
Polytunnel		-	5,000	-	5,000	-
Wind turbine		-	45,000	-	45,000	-
Investment income	3	843	29	-	872	722
Other income		16,873	-	-	16,873	16,010
Total		1,017,259	66,969	-	1,084,228	819,285
EXPENDITURE ON						
Charitable activities	5					
Big Lotto		-	10,000	-	10,000	10,000
Skanda Vale Community		617,817	-	-	617,817	600,797
Food Aid		-	1,166	-	1,166	1,246
Hospice Care		-	86,346	-	86,346	73,265
Management of Conservation Area		-	139	-	139	147
Vehicle Fund		-	1,451	-	1,451	1,814
Playground		-	1,313	-	1,313	4,097
Brechfa xmas hamper		-	623	-	623	508
Polytunnel		-	282	-	282	-
Total		617,817	101,320	-	719,137	691,874
Net gains/(losses) on investments		751	-	-	751	(1,043)
NET INCOME/(EXPENDITURE)		400,193	(34,351)	-	365,842	126,368
Transfers between funds	18	(2,305)	2,305	-	-	-
Net movement in funds		397,888	(32,046)	-	365,842	126,368
RECONCILIATION OF FUNDS						
Total funds brought forward		2,924,203	2,396,490	440,000	5,760,693	5,634,325
TOTAL FUNDS CARRIED FORWARD		3,322,091	2,364,444	440,000	6,126,535	5,760,693

The notes form part of these financial statements

The Community of the Many Names of God

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS						
Tangible assets	12	2,973,718	2,345,282	440,000	5,759,000	5,456,188
Investments	13	6,706	-	-	6,706	5,955
		2,980,424	2,345,282	440,000	5,765,706	5,462,143
CURRENT ASSETS						
Stocks	14	5,305	-	-	5,305	5,305
Debtors	15	91,985	50,000	-	141,985	72,500
Cash at bank and in hand		293,918	(28,211)	-	265,707	258,873
		391,208	21,789	-	412,997	336,678
CREDITORS						
Amounts falling due within one year	16	(49,541)	(2,627)	-	(52,168)	(38,128)
NET CURRENT ASSETS		341,667	19,162	-	360,829	298,550
TOTAL ASSETS LESS CURRENT LIABILITIES		3,322,091	2,364,444	440,000	6,126,535	5,760,693
NET ASSETS		3,322,091	2,364,444	440,000	6,126,535	5,760,693
FUNDS	18					
Unrestricted funds					3,322,091	2,924,203
Restricted funds					2,364,444	2,396,490
Endowment funds					440,000	440,000
TOTAL FUNDS					6,126,535	5,760,693

The financial statements were approved by the Board of Trustees and authorised for issue on 13/10/2026 and were signed on its behalf by:

.....
Suryananda - Trustee

.....
Yogananda - Trustee

The notes form part of these financial statements

The Community of the Many Names of God

Cash Flow Statement
for the Year Ended 31 December 2025

	Notes	31.12.25 £	31.12.24 £
Cash flows from operating activities			
Cash generated from operations	1	494,803	291,240
Interest element of hire purchase payments paid		(794)	(1,157)
Net cash provided by operating activities		494,009	290,083
Cash flows from investing activities			
Purchase of tangible fixed assets		(496,972)	(228,678)
Sale of tangible fixed assets		15,881	11,499
Sale of fixed asset investments		751	(1,043)
Interest received		872	722
Net cash used in investing activities		(479,468)	(217,500)
Cash flows from financing activities			
Capital repayments in year		(7,707)	(15,039)
Net cash used in financing activities		(7,707)	(15,039)
Change in cash and cash equivalents in the reporting period		6,834	57,544
Cash and cash equivalents at the beginning of the reporting period		258,873	201,329
Cash and cash equivalents at the end of the reporting period		265,707	258,873

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 December 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.25 £	31.12.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	365,842	126,368
Adjustments for:		
Depreciation charges	167,183	170,355
(Gain)/losses on investments	(1,502)	2,086
Loss on disposal of fixed assets	11,097	7,205
Interest received	(872)	(722)
Interest element of hire purchase and finance lease rental payments	794	1,157
Increase in debtors	(69,486)	(6,470)
Increase/(decrease) in creditors	21,747	(8,739)
Net cash provided by operations	494,803	291,240

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank and in hand	258,873	6,834	265,707
	258,873	6,834	265,707
Debt			
Finance leases	(7,707)	7,707	-
	(7,707)	7,707	-
Total	251,166	14,541	265,707

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs have been allocated as far as possible between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others have been apportioned based on the estimated usage of the resource.

Support costs represent the costs of the management of the chatities assets and compliance with constitutional and statutory requirements.

Tangible fixed assets
Buildings are split into two categories of asset. Class 1 buildings are those of more durable type generally constructed from stone/concrete with slate roof. Class 2 buildings are less durable and may include many agricultural types and are generally constructed from timber with metal sheet/polycarbonate/timber roofing.

Buildings Class 1 including subsequent improvements and improvements to land are depreciated at 2% per annum on a straight line basis from the date the assets were brought into use. An estimate of the initial cost of land where land and buildings were purchased together has been made in consultation with eth charities advisers. The value of land at cost is not depreciated. Temple and other assets including various temple animals and adornments are not depreciated.

Annual depreciation rates on all other fixed assets are applied on a reducing balance basis from the date the asset is brought into use apart from software where a straight line depreciation rate of 20% per annum is used. The depreciation rates for the different classes of tangible fixed assets are as follows:

Land	nil
Buildings class 1	2% straight line
Infrastructure	3% reducing balance
Buildings class 2, structures & enclosures	5% reducing balance
Elephant house	10% reducing balance
Office equipment	10% reducing balance
Plant & equipment	10% reducing balance
Fixtures & fittings	10% reducing balance
Vehicles	20% reducing balance
Software	20% straight line

continued...

1. ACCOUNTING POLICIES - continued

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives 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 the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.12.25	31.12.24
	£	£
Donations	1,015,183	799,053

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	602	442
Income from investments	270	280
	872	722

4. INCOME FROM CHARITABLE ACTIVITIES

		31.12.25	31.12.24
	Activity	£	£
Grants	Playground	700	3,000
Grants	Brechfa xmas hamper	600	500
Grants	Polytunnel	5,000	-
Grants	Wind turbine	45,000	-
		51,300	3,500

Grants received, included in the above, are as follows:

	31.12.25	31.12.24
	£	£
Carmarthen County Council	5,000	-
Playground Grant 2023	-	3,000
Hamper Grant	600	500
Ynni Cymru	45,000	-
Brechfa Forest West wind farm	700	-
	51,300	3,500

continued...

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Big Lotto	10,000	-	10,000
Skanda Vale Community	605,817	12,000	617,817
Food Aid	1,166	-	1,166
Hospice Care	86,346	-	86,346
Management of Conservation Area	139	-	139
Vehicle Fund	1,451	-	1,451
Playground	1,313	-	1,313
Brechfa xmas hamper	623	-	623
Polytunnel	282	-	282
	707,137	12,000	719,137

6. SUPPORT COSTS

	Governance costs
	£
Skanda Vale Community	12,000

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

The trustees who are monastics have their food, lodging and living requirements provided by the community to the same extent as the rest of the monastic community who are not trustees. The trustees who are not members of the monastic community receive food and lodgings to the same extent as any member of the public visiting the community who is not a trustee.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Endowment fund	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	765,759	33,294	-	799,053
Charitable activities				
Playground	-	3,000	-	3,000
Brechfa xmas hamper	-	500	-	500
Investment income	722	-	-	722
Other income	12,305	3,705	-	16,010
Total	778,786	40,499	-	819,285
EXPENDITURE ON				

continued...

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
Charitable activities				
Big Lotto	-	10,000	-	10,000
Skanda Vale Community	600,091	706	-	600,797
Food Aid	-	1,246	-	1,246
Hospice Care	-	73,265	-	73,265
Management of Conservation Area	-	147	-	147
Vehicle Fund	-	1,814	-	1,814
Playground	-	4,097	-	4,097
Brechfa xmas hamper	-	508	-	508
Total	600,091	91,783	-	691,874
Net gains/(losses) on investments	(1,043)	-	-	(1,043)
NET INCOME/(EXPENDITURE)	177,652	(51,284)	-	126,368
Transfers between funds	(11,894)	11,894	-	-
Net movement in funds	165,758	(39,390)	-	126,368
RECONCILIATION OF FUNDS				
Total funds brought forward	2,758,445	2,435,880	440,000	5,634,325
TOTAL FUNDS CARRIED FORWARD	2,924,203	2,396,490	440,000	5,760,693

9. DONATED GOODS AND GIFTS IN KIND

The Charity receives a large amount of donated goods each year. It is a fundamental principle that these goods are offered to God in the temples and that they are offered anonymously. The monastic rule and tradition of the Community is that no material value be placed on these goods as they are gifts to God and to be used in the service of God. The trustees have considered the Charities SORP (FRS 102) guidance on donated goods and have determined that due to the operational nature of the charity, the materiality of the goods received and the use they are put to, the allocation of resources and potential cost in valuation of donated goods is not justified in terms of any benefit to the users of the accounts.

A large quantity of food and provisions is annually offered, enabling the Community to feed, free of charge, all pligrims who wish to receive food offered to God. Other donated items offered in the temples are used in the running of the Community at all levels and, where appropriate, are given to Skanda Vale Hospice for use in their Charity's work.

The Community is also in receipt of a large amount of building materials, tools and machinery given throughout the year. These items are treated in exactly the same manner as items which it is practical to physically offer in the temples - they are gifts to God, used in the running of the Community for the benefit of the public.

Similarly no value has been applied to the substantial enhancements to the original farm buildings purchased by the Community many years ago to transform them into the present day temples and facilities for the public where the materials for these works have been donated by devotees of the Community and were intended as gifts to God. It is to be noted that it is a fundamental principle of the Community never to ask for, infer the need of or solicit in any way, funds or goods for the use of the Community.

continued...

10. LOANED ASSETS

The Community is fortunate to have the continued free use of a JCB wheeled excavator on the condition that maintenance, fuel and running costs are paid for by the Community.

11. UNCAPITALISED ASSETS

The Community owns many animals and birds. As a sanctuary for life, no animal is ever sold, for there is no guarantee that it would live out its natural life span receiving the care and attention necessary for a high quality of life. No material value can be put on life by a Community based on the principal that all life is sacred.

There is no capitalisation in the accounts of many of the smaller temporary wooden structures primarily used for animal accommodation.

All the images, artefacts and adornments in the Community's temples are owned by the Community and are not given a material value because of their spiritual value to the Community.

12. TANGIBLE FIXED ASSETS

	Freehold property	Temples & Infrastructure	Assets under construction	Plant and machinery
	£	£	£	£
COST				
At 1 January 2025	6,078,839	134,602	147,233	372,546
Additions	46,661	50,450	353,968	26,664
Disposals	(12,093)	-	(15,330)	(7,050)
At 31 December 2025	6,113,407	185,052	485,871	392,160
DEPRECIATION				
At 1 January 2025	1,267,183	16,462	-	208,681
Charge for year	119,409	4,478	-	16,443
Eliminated on disposal	(6,581)	-	-	(5,350)
At 31 December 2025	1,380,011	20,940	-	219,774
NET BOOK VALUE				
At 31 December 2025	4,733,396	164,112	485,871	172,386
At 31 December 2024	4,811,656	118,140	147,233	163,865

continued...

12. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2025	311,363	170,317	8,105	7,223,005
Additions	16,929	2,300	-	496,972
Disposals	(11,119)	(500)	-	(46,092)
At 31 December 2025	317,173	172,117	8,105	7,673,885
DEPRECIATION				
At 1 January 2025	184,430	81,956	8,105	1,766,817
Charge for year	12,504	14,348	-	167,182
Eliminated on disposal	(6,790)	(393)	-	(19,114)
At 31 December 2025	190,144	95,911	8,105	1,914,885
NET BOOK VALUE				
At 31 December 2025	127,029	76,206	-	5,759,000
At 31 December 2024	126,933	88,361	-	5,456,188

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
At 1 January 2025	61,490
Transfer to ownership	(61,490)
At 31 December 2025	-
DEPRECIATION	
At 1 January 2025	24,104
Transfer to ownership	(24,104)
At 31 December 2025	-
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	37,386

continued...

13. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	5,955
Revaluations	751
At 31 December 2025	6,706
NET BOOK VALUE	
At 31 December 2025	6,706
At 31 December 2024	5,955

There were no investment assets outside the UK.

Cost or valuation at 31 December 2025 is represented by:

	Listed investments £
Valuation in 2025	6,706

14. STOCKS

	31.12.25 £	31.12.24 £
Stocks	5,305	5,305

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Other debtors	141,985	72,500

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25 £	31.12.24 £
Hire purchase (see note 17)	-	7,707
Trade creditors	52,168	30,421
	52,168	38,128

continued...

17. LEASING AGREEMENTS

Minimum lease payments under hire purchase fall due as follows:

	31.12.25 £	31.12.24 £
Net obligations repayable:		
Within one year	-	7,707

18. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
Community (Fund C)	2,879,403	250,193	132,348	3,261,944
Sathya Sai various projects	44,800	150,000	(134,653)	60,147
	2,924,203	400,193	(2,305)	3,322,091
Restricted funds				
BIG Lottery Fund (Fund BIG)	411,667	(10,000)	-	401,667
Food Aid, Store Shed (Fund FA)	20,121	(1,166)	-	18,955
Skanda Vale Hospice (Fund H)	1,894,062	(77,678)	-	1,816,384
WCVA Environment Wales PGF Grant (Fund M)	2,548	(139)	-	2,409
Vehicle Replacement Fund (Fund V)	17,645	(1,450)	-	16,195
Playground fund	15,117	(871)	-	14,246
Playground phase 2	15,330	258	1,635	17,223
Brechfa xmas hamper	-	(23)	23	-
Guru / Samahdi Hall	20,000	7,000	-	27,000
Polytunnel	-	4,718	647	5,365
Wind turbine	-	45,000	-	45,000
	2,396,490	(34,351)	2,305	2,364,444
Endowment funds				
Deri (Permanent Endowment Fund D)	440,000	-	-	440,000
TOTAL FUNDS	5,760,693	365,842	-	6,126,535

continued...

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Community (Fund C)	867,259	(617,817)	751	250,193
Sathya Sai various projects	150,000	-	-	150,000
	1,017,259	(617,817)	751	400,193
Restricted funds				
BIG Lottery Fund (Fund BIG)	-	(10,000)	-	(10,000)
Food Aid, Store Shed (Fund FA)	-	(1,166)	-	(1,166)
Skanda Vale Hospice (Fund H)	8,668	(86,346)	-	(77,678)
WCVA Environment Wales PGF Grant (Fund M)	-	(139)	-	(139)
Vehicle Replacement Fund (Fund V)	1	(1,451)	-	(1,450)
Playground fund	-	(871)	-	(871)
Playground phase 2	700	(442)	-	258
Brechfa xmas hamper	600	(623)	-	(23)
Guru / Samahdi Hall	7,000	-	-	7,000
Polytunnel	5,000	(282)	-	4,718
Wind turbine	45,000	-	-	45,000
	66,969	(101,320)	-	(34,351)
TOTAL FUNDS	1,084,228	(719,137)	751	365,842

continued...

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
Community (Fund C)	2,608,445	177,652	93,306	2,879,403
Sathya Sai various projects	150,000	-	(105,200)	44,800
	2,758,445	177,652	(11,894)	2,924,203
Restricted funds				
BIG Lottery Fund (Fund BIG)	421,667	(10,000)	-	411,667
Food Aid, Store Shed (Fund FA)	21,367	(1,246)	-	20,121
Skanda Vale Hospice (Fund H)	1,938,827	(44,765)	-	1,894,062
WCVA Environment Wales PGF Grant (Fund M)	2,695	(147)	-	2,548
Vehicle Replacement Fund (Fund V)	19,459	(1,814)	-	17,645
Playground fund	16,035	(918)	-	15,117
Brechfa Garden Tool Grant	500	(706)	206	-
Playground phase 2	15,330	(180)	180	15,330
Brechfa xmas hamper	-	(8)	8	-
Guru / Samahdi Hall	-	8,500	11,500	20,000
	2,435,880	(51,284)	11,894	2,396,490
Endowment funds				
Deri (Permanent Endowment Fund D)	440,000	-	-	440,000
TOTAL FUNDS	5,634,325	126,368	-	5,760,693

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Community (Fund C)	778,786	(600,091)	(1,043)	177,652
Restricted funds				
BIG Lottery Fund (Fund BIG)	-	(10,000)	-	(10,000)
Food Aid, Store Shed (Fund FA)	-	(1,246)	-	(1,246)
Skanda Vale Hospice (Fund H)	28,500	(73,265)	-	(44,765)
WCVA Environment Wales PGF Grant (Fund M)	-	(147)	-	(147)
Vehicle Replacement Fund (Fund V)	-	(1,814)	-	(1,814)
Playground fund	(1)	(917)	-	(918)
Brechfa Garden Tool Grant	-	(706)	-	(706)
Playground phase 2	3,000	(3,180)	-	(180)
Brechfa xmas hamper	500	(508)	-	(8)
Guru / Samahdi Hall	8,500	-	-	8,500
	40,499	(91,783)	-	(51,284)
TOTAL FUNDS	819,285	(691,874)	(1,043)	126,368

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
Community (Fund C)	2,608,445	427,845	225,654	3,261,944
Sathya Sai various projects	150,000	150,000	(239,853)	60,147
	2,758,445	577,845	(14,199)	3,322,091
Restricted funds				
BIG Lottery Fund (Fund BIG)	421,667	(20,000)	-	401,667
Food Aid, Store Shed (Fund FA)	21,367	(2,412)	-	18,955
Skanda Vale Hospice (Fund H)	1,938,827	(122,443)	-	1,816,384
WCVA Environment Wales PGF Grant (Fund M)	2,695	(286)	-	2,409
Vehicle Replacement Fund (Fund V)	19,459	(3,264)	-	16,195
Playground fund	16,035	(1,789)	-	14,246
Brechfa Garden Tool Grant	500	(706)	206	-
Playground phase 2	15,330	78	1,815	17,223
Brechfa xmas hamper	-	(31)	31	-
Guru / Samahdi Hall	-	15,500	11,500	27,000
Polytunnel	-	4,718	647	5,365
Wind turbine	-	45,000	-	45,000
	2,435,880	(85,635)	14,199	2,364,444
Endowment funds				
Deri (Permanent Endowment Fund D)	440,000	-	-	440,000
TOTAL FUNDS	5,634,325	492,210	-	6,126,535

continued...

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Community (Fund C)	1,646,045	(1,217,908)	(292)	427,845
Sathya Sai various projects	150,000	-	-	150,000
	1,796,045	(1,217,908)	(292)	577,845
Restricted funds				
BIG Lottery Fund (Fund BIG)	-	(20,000)	-	(20,000)
Food Aid, Store Shed (Fund FA)	-	(2,412)	-	(2,412)
Skanda Vale Hospice (Fund H)	37,168	(159,611)	-	(122,443)
WCVA Environment Wales PGF Grant (Fund M)	-	(286)	-	(286)
Vehicle Replacement Fund (Fund V)	1	(3,265)	-	(3,264)
Playground fund	(1)	(1,788)	-	(1,789)
Brechfa Garden Tool Grant	-	(706)	-	(706)
Playground phase 2	3,700	(3,622)	-	78
Brechfa xmas hamper	1,100	(1,131)	-	(31)
Guru / Samahdi Hall	15,500	-	-	15,500
Polytunnel	5,000	(282)	-	4,718
Wind turbine	45,000	-	-	45,000
	107,468	(193,103)	-	(85,635)
TOTAL FUNDS	1,903,513	(1,411,011)	(292)	492,210

19. RELATED PARTY DISCLOSURES

During the period the Charity made donations of £37,827 (2024 £25,593) to Skanda Vale Hospice CIO, a connected entity. In addition Skanda Vale Hospice CIO leased both the hospice building and Newcastle Emlyn shop from The Community of the Many Names of God for an annual rent of £1 per property.

20. FUNDS

Restricted Fund BIG
This fund was set up in 2014 following the award of a £500,000 grant from BIG Lottery Fund towards the capital development costs of the new six bed in patient hospice. The balance remaining on this fund is the NBV of the asset.

Unrestricted Fund C - Community
This fund is used primarily in the maintenance and development of Skanda Vale monastery and Temples as a place of public worship and for the support of the resident monastic community.

Permanent Endowment Fund D - Deri
This fund was set up upon the charity receiving a donation of 110 acres of farm and woodland in May 2008. The trustees estimated its market value upon receipt at £4,000 per acre based on land values in the area, capitalising the whole donation at £440,000 in the accounts. The donors stipulated that the land is transferred to the charity as permanent endowment.

Restricted Fund FA - Food Aid, Store Shed

continued...

20. FUNDS - continued

This fund was set up in January 2012 upon receiving confirmation of two grant awards towards the cost of a new dried food store shed and associated equipment to modernize and expand facilities central to the charity's food aid programme.

Restricted Fund H - Skanda Vale Hospice
Set up in 1987 to provide hospice care: initially as a home support service which ran until 2004, secondly as a day care centre and finally as a residential hospice. The hospice building was redeveloped and reopened in April 2016 providing respite and day care. In July 2016 the charity transferred the operation of the Hospice to a new registered charity, Skanda Vale Hospice CIO. The trustees decided to lease the new incare hospice building the the CIO on a peppercorn rent of £1 per annum on a 50 year lease.. The trustees also decided to lease the charity shop to the CIO again at £1 per annum.

Restricted Fund V - Vehicle Replacement Fund
The fund was set up in 2015 following the agreement of the board of Verein Skanda Vale (Skanda Vale Swiss Association) to help support the travel costs of Community members to lead and support seminars and staff Soma Skanda Temple in Fideris. The balance on this fund consists of a Skoda vehicle with a NBV of £5,803 and £10,391 cash in the bank.

Restricted Fund P - Playground
The fund was established to cover the cost of constructing a play area for use by visitors to the Skanda Vale site. This fund was spent in full on fixed assets.

Restricted Fund P2 - Playground phase 2
The fund was established to cover the cost of the second phase of constructing a play area for use by visitors to the Skanda Vale site. During the year a grant of £700 was received to purchase bilingual signage or which £546 was spent as assets and the remaining £154 is cash in the bank.

Restricted Fund N - Brechfa garden tool grant
The fund was set up in 2023 for the purchase of garden tools and spend in full on purchases in 2024.

Designated fund O - Sathya Sai Trust
This fund was set up in 2023 to cover the cost of various specific projects including solar energy, donkey barn, monastic accomodation and media. In 2025 there was a donation of £150,000 received, £134,653 was spent on various projects and the remaining £60,147 at year end is cash in the bank to be spend towards the Viakunta monastic accomodation project.

Restricted Fund G - Guru / Samadhi Hall
This fund was established in 2022 specifically to cover the work towards the Guru/Samadhi hall. A donation of £7000 was received in 2025 and the balance of £27,000 at year end is cash in the bank.

Restricted Fund - Polytunnel
This fund was set up in 2025 upon receiving a grant from Carmarthen County Council. This grant was spent in full on the purchase of a polytunnel as is held in assets.

Restricted Find - Wind turbine
This fund was set up in 2025 for the award of a grant to purchase a wind turbine as is held in fixed assets.

The Community of the Many Names of God

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,015,183	799,053
Investment income		
Deposit account interest	602	442
Income from investments	270	280
	872	722
Charitable activities		
Grants	51,300	3,500
Other income		
RHI, electricity and feed in income	15,275	15,368
Sundry income	1,598	642
	16,873	16,010
Total incoming resources	1,084,228	819,285
EXPENDITURE		
Charitable activities		
Rates and water	(75)	301
Insurance	25,213	22,871
Light and heat	49,680	60,067
Telephone	5,942	7,679
Taxes - various	8,462	4,234
Vehicle tax/insurance	10,415	9,666
Diesel for tractors	3,025	6,875
Community food & living	53,588	63,307
Petrol	7,859	7,292
Vet & animal care	31,593	24,933
Vehicle maintenance	16,544	19,299
Community maintenance	202,810	176,625
Animal feed	16,651	19,662
Agriculture	14,690	14,456
Travel	11,340	10,068
Bank charges	2,877	2,416
Professional fees	24,961	20,080
Miscellaneous	-	21
Funds tfr to hospice	37,827	25,593
Playground Grant Expenditure	-	3,886
Immigration	4,038	536
Brechfa xmas hamper grant 2024	623	508
Depreciation of tangible fixed assets	167,183	170,355
Loss on sale of tangible fixed assets	11,097	7,205
Carried forward	706,343	677,935

The Community of the Many Names of God

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Charitable activities		
Brought forward	706,343	677,935
Hire purchase	794	1,157
	707,137	679,092
Support costs		
Governance costs		
Auditors' remuneration	5,208	5,016
Community admin software	6,792	7,766
	12,000	12,782
Total resources expended	719,137	691,874
Net income before gains and losses	365,091	127,411
Un-realised gains/losses		
Fixed asset investments	751	(1,043)
Net income	365,842	126,368