

ECKANKAR UNITED KINGDOM

England & Wales · Charity number 1165900

Details

Other names ECKANKAR UK

Status Registered

Legal form CIO

Registered 2016-03-07

Register [View on the Charity Commission register](#)

Contact

Address International House
The McLaren Building
46 The Priory Queensway
Birmingham
B4 7LR

Phone 02071007448

Email resa@eckankar.org.uk

Website <http://www.eckankar.org.uk>

Activities

Objects: SPECIFIC OBJECTS AND POWERS. THE PRIMARY AND SPECIFIC OBJECTS OF THIS CIO ARE:(A) TO SERVE AS A NONPROFIT RELIGIOUS ORGANISATION THROUGH WHICH AND BY WHICH THE ECKANKAR TEACHINGS MAY BE GIVEN IN THE UNITED KINGDOM FOR THE SPIRITUAL BENEFIT OF ITS UNITED KINGDOM MEMBERS AND ALL OTHERS WHO SEEK SPIRITUAL UPLIFTMENT, AND(B) TO PROTECT, FOLLOW, AND TEACH THE TENETS, DOCTRINES, AND PRINCIPLES OF ECKANKAR AS INTERPRETED AND TAUGHT BY THE LIVING ECK MASTER, THE SPIRITUAL HEAD OF ECKANKAR, WHO PRESENTLY IS SRI HAROLD KLEMP, AND(C) TO EXERCISE ALL RIGHTS, POWERS, AND PRIVILEGES NECESSARY TO FULFILL THE AFORESAID OBJECTS, AND TO HOLD IN TRUST AND USE ALL ITS PROPERTY AND ASSETS EXCLUSIVELY FOR THE BENEFIT OF ITS ORGANISATIONAL OBJECTS.

Activities: The advancement of religion in accordance with the principles and tenets of ECKANKAR.

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£126,198	£18,158	-	-
2023-12-31	£42,745	£25,923	-	-
2022-12-31	£35,800	£16,418	-	-
2021-12-31	£24,012	£52,725	-	-
2020-12-31	£35,067	£22,489	-	-

Trustees

Name	Role	Appointed
STEVEN PETER MALLET	Chair	2016-03-07
Deborah Zwilling-Ikpoh		2018-11-03
JOHN MACLENNAN		2016-03-07
Mun Yee Ng		2024-11-02
SUNEETA KUMAR		2016-03-07

ECKANKAR UNITED KINGDOM

England & Wales - Charity number 1165900

Accounts

Charity registration number: 1165900

Eckankar United Kingdom CIO

Report and Accounts

31 December 2024

Eckankar United Kingdom CIO
Report and accounts
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Eckankar United Kingdom CIO Charity Information

Trustees

S Mallett	Chairman
S Kumar	President
J MacLennan	Secretary
M Y Ng	Treasurer/CFO
D Zwilling-Ikpoh	

Independent examiner

Mrs N Howatson FCCA
Marshall Smalley Accountants
22A Main Road
Gedling
Nottingham
NG4 3HP

Bankers

NatWest Bank Plc
Fleet Street Branch
PO Box 281
156 Fleet Street
London
EC4A 2DX

Redwood Bank
The Nexus Building
Broadway
Letchworth Garden City
Hertfordshire
SG6 3TA

Cambridge & Counties Bank
Charnwood Court
5B New Walk
Leicester
LE1 6TE

Registered office

Eckankar UK
International House
The McLaren Building
46 The Priory Queensway
Birmingham
B4 7LR

**Eckankar United Kingdom CIO
Chairman's Report**

Year Ended 31st December 2024

Online meetings, using ECKANKAR UK's Zoom business account, continue to be the best option for certain types of activity. We held 20 online community service events and announced 33 new monthly online study classes in 2024, including seven for youth.

Email lists continue to be managed with care, in line with UKGDPR. Meetup.com remains our primary means of publicising both online and in-person events. A new group was added in December for Kent, bringing the total number of ECKANKAR UK Meetup groups to 15.

In-person community service events continue to grow in number. London, Birmingham, Newcastle upon Tyne, Glasgow, Milton Keynes, Lincoln, Eastbourne and Rochester were the locations for 63 meetings.

ECKANKAR Teacher training was held online with sessions every month between January and September. A training team of ten accommodated 30 trainees.

In September, ECKANKAR UK took part in Student Fairs at four Universities - Bath, Greenwich, Lincoln and Surrey - engaging with new students and offering simple spiritual tools and free booklets on topics of particular interest.

Raise Your Spiritual IQ!, a new approach to community service meetings, was introduced in November as a fresh way to offer spiritual benefits through spiritual discussions, *Sound of Soul* events, and *ECK Light and Sound Services* to interested spiritual seekers of any religious background.

The number of ECKANKAR students in the UK remained around 750, an increase of 17%, or 100 students, over the last three years.

Planning began for the next regional (UK-wide) ECK Soul Adventure Seminar, at The Civic Trowbridge for the second time, in May 2025.

At the year-end, net assets stand at £658,198 with a £108,040 surplus for the year.

Steve Mallett
Chairman



Dated 13 October 2025

Registered in England and Wales. Charity No. 1165900

Eckankar United Kingdom CIO

Charity Registration Number: 1165900

Trustees' Annual Report

The Trustees present their Report and Accounts for the year ended 31 December 2024.

Reference and administrative details

Eckankar United Kingdom CIO is registered with the Charity Commission (No 1165900) and was registered as a charitable incorporated organisation on 7 March 2016. The principal address is Eckankar UK, International House, The McLaren Building, 46 The Priory Queensway Birmingham, B4 7LR.

Trustees

The following persons served as trustees during the year:

S Mallett	Chairman
S Kumar	President
J MacLennan	Secretary
M Y Ng	Treasurer/CFO
D Zwilling-Ikpoh	

Structure, governance and management

The Charity is constituted as a charitable incorporated organisation (CIO). The governing document of the Charity is the constitution dated 7 March 2016.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The governance of the charity rests with the Board of Trustees, who are responsible for the implementation of all policies and procedures and the regular review, monitoring and control of their financial resources. Regular board meetings are held at least twice a year and ex-committee meetings are held on an as required basis.

Trustees are appointed by the Board and serve for 1 year at a time.

Objectives and activities

The Charity is established to advance religion in accordance with the principles and tenets of ECKANKAR.

The Charity's objectives and aims are:

1. To serve as a non-profit religious organisation through which and by which the ECKANKAR teachings may be given in the United Kingdom for the spiritual benefit of its United Kingdom members and all others who seek spiritual upliftment, and
2. To protect, follow, and teach the tenets, doctrines, and principles of ECKANKAR as interpreted and taught by The Living ECK Master, the spiritual head of ECKANKAR, who presently is Sri Harold Klemp, and
3. To exercise all rights, powers, and privileges necessary to fulfil the aforesaid objects, and to hold in trust and use all its property and assets exclusively for the benefit of its organisational objects.

Eckankar United Kingdom CIO**Charity Registration Number: 1165900****Trustees' Annual Report**

When undertaking the Charity's work, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

The trustees consider that the objectives as laid out above have been met during the year under review and various measures have been put in place or are under review to ensure that as an organisation and in terms of its teachings ECKANKAR continues to thrive in the UK.

Future plans

The charity remains committed to the support of its UK members and to continue to implement initiatives and achieve its aims and objectives under the guidance of the parent church in the USA.

Financial review

The financial position of the Charity at the year end was as follows:

	2024 £	2023 £
Net income	108,040	16,822
Unrestricted funds available for the general purposes of the Charity	658,198	550,158
Restricted funds	-	-
Total funds	658,198	550,158
Designated reserves included in unrestricted funds above	328,394	315,014

Reserves policy

The trustees' aim is for annual income to at least meet annual expenditure. The current reserves would be required for possible future projects and capital expenditure. The trustees meet regularly to discuss the level of reserves.

Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Risk management

The trustees have made assessments of the major financial and operating risks that the charity faces and have put in place controls to mitigate or eliminate them. These are continuously monitored at board meetings.

This report was approved by the Trustees on 13 October 2025 and signed on their behalf.



S Mallett
Chairman and Trustee

**Independent Examiner's Report to the Trustees of Eckankar United Kingdom CIO
on accounts for the year ended 31 December 2024**

I report to the charity trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2024, which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



Mrs N Howatson FCCA
Marshall Smalley Accountants
Chartered Accountants
22A Main Road
Gedling
Nottingham
NG4 3HP

Date: 13th October 2025

Eckankar United Kingdom CIO
Statement of Financial Activities
for the year ended 31 December 2024

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources (Note 2)				
Income and endowments from:				
Donations and legacies	110,771	-	110,771	22,355
Charitable activities	8,541	-	8,541	14,669
Investments	6,886	-	6,886	5,721
Other	-	-	-	-
Total	<u>126,198</u>	<u>-</u>	<u>126,198</u>	<u>42,745</u>
Resources expended (Note 3)				
Expenditure on:				
Charitable activities	18,158	-	18,158	25,923
Other	-	-	-	-
Total	<u>18,158</u>	<u>-</u>	<u>18,158</u>	<u>25,923</u>
Net income/(expenditure) before tax for the reporting period	108,040	-	108,040	16,822
Net income/(expenditure) before investment gains/(losses)	108,040	-	108,040	16,822
Net income/(expenditure)	108,040	-	108,040	16,822
Transfers between funds	-	-	-	-
Net movement in funds	<u>108,040</u>	<u>-</u>	<u>108,040</u>	<u>16,822</u>
Reconciliation of funds:				
Total funds brought forward	550,158	-	550,158	533,336
Total funds carried forward	<u>658,198</u>	<u>-</u>	<u>658,198</u>	<u>550,158</u>

Eckankar United Kingdom CIO
Charity number: 1165900
Balance Sheet
as at 31 December 2024

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	7	1,190	-	1,190	1,400
Current assets					
Stocks	8	22,425	-	22,425	16,453
Debtors	9	15,049	-	15,049	16,563
Cash at bank and in hand	10	622,441	-	622,441	516,282
Total current assets		659,915	-	659,915	549,298
Creditors: amounts falling due within one year	11	(2,907)	-	(2,907)	(540)
		<u>657,008</u>	<u>-</u>	<u>657,008</u>	<u>548,758</u>
Total net assets		<u>658,198</u>	<u>-</u>	<u>658,198</u>	<u>550,158</u>
Funds of the Charity					
Unrestricted funds	12			658,198	550,158
Total funds				<u>658,198</u>	<u>550,158</u>

Approved by the board of Trustees on: 13 October 2025

S Mallett
Trustee



S Kumar
Trustee



Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the notes below.

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2024

Deferred income

No material item of deferred income has been included in the accounts.

Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	15% reducing balance basis
Office furniture & fittings	25% reducing balance basis
Display plant	25% reducing balance basis

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2024

2 Analysis of income

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Donations and legacies				
General donations	33,188	-	33,188	22,355
Legacies	77,583	-	77,583	-
Total	110,771	-	110,771	22,355
Charitable activities				
ECK Materials sales	8,541	-	8,541	9,110
Seminar income	-	-	-	5,559
Total	8,541	-	8,541	14,669
Income from investments				
Interest received	6,886	-	6,886	5,721
Total	6,886	-	6,886	5,721
TOTAL INCOME	126,198	-	126,198	42,745

3 Analysis of expenditure

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Expenditure on charitable activities (note 4)				
Direct spending	11,612	-	11,612	17,106
Support costs	6,546	-	6,546	8,817
Total	18,158	-	18,158	25,923
TOTAL EXPENDITURE	18,158	-	18,158	25,923

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2024

4 Expenditure on charitable activities

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Direct spending				
ECK Materials cost of sales (note 5)	3,384	-	3,384	8,307
Meeting costs	-	-	-	950
Seminar costs	-	-	-	3,850
Missionary costs	5,974	-	5,974	2,607
Student costs	1,460	-	1,460	1,392
Donation to parent church	794	-	794	-
	<u>11,612</u>	<u>-</u>	<u>11,612</u>	<u>17,106</u>
Support costs				
<i>Administrative overheads</i>				
Accounts package	186	-	186	779
Insurance	732	-	732	691
Registered Office	282	-	282	540
Information Centre	1,504	-	1,504	2,210
Stationery, printing and copying	167	-	167	-
Publicity expenses	2,337	-	2,337	2,402
<i>Professional fees</i>				
Independent Examiners fee	540	-	540	540
Legal fees	200	-	200	1,000
<i>Financial costs</i>				
Bank charges and paypal fees	388	-	388	408
Depreciation & amortisation	210	-	210	247
	<u>6,546</u>	<u>-</u>	<u>6,546</u>	<u>8,817</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2024

5 ECK Materials

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Sales of materials	<u>8,541</u>	<u>-</u>	<u>8,541</u>	<u>9,110</u>
Cost of sales				
Stock brought forward	16,453	-	16,453	15,310
Purchases	8,289	-	8,289	9,570
Customs duties etc	225	-	225	117
Postage	<u>842</u>	<u>-</u>	<u>842</u>	<u>619</u>
Total stock value	25,809	-	25,809	25,616
Area stock adjustment re stocktake	-	-	-	(856)
Adjusted stock value	<u>25,809</u>	<u>-</u>	<u>25,809</u>	<u>24,760</u>
Stock carried forward	22,425	-	22,425	16,453
Stock used	<u>3,384</u>	<u>-</u>	<u>3,384</u>	<u>8,307</u>
ECK Materials surplus for the year	<u>5,157</u>	<u>-</u>	<u>5,157</u>	<u>803</u>

6 Fees for examination of the accounts

	2024 £	2023 £
Independent examiner's fees	<u>540</u>	<u>540</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2024

7 Tangible fixed assets

	Equipment	Office furniture & fittings	Display plant	Total
	£	£	£	£
Cost				
At 1 January 2024	4,665	4,011	3,145	11,821
At 31 December 2024	<u>4,665</u>	<u>4,011</u>	<u>3,145</u>	<u>11,821</u>
Depreciation				
At 1 January 2024	3,265	4,011	3,145	10,421
Charge for the year	210	-	-	210
At 31 December 2024	<u>3,475</u>	<u>4,011</u>	<u>3,145</u>	<u>10,631</u>
Net book value				
At 31 December 2024	<u>1,190</u>	<u>-</u>	<u>-</u>	<u>1,190</u>
At 31 December 2023	<u>1,400</u>	<u>-</u>	<u>-</u>	<u>1,400</u>

8 Stocks

	Stock For distribution	For resale	Work in progress	Total
	£	£	£	£
Charitable activities:				
At 1 January 2024	-	16,453	-	16,453
Added in period	-	9,356	-	9,356
Expensed in period	-	(3,384)	-	(3,384)
At 31 December 2024	<u>-</u>	<u>22,425</u>	<u>-</u>	<u>22,425</u>

9 Debtors

	2024	2023
	£	£
Accrued income (Gift Aid)	4,335	11,098
Prepayments and accrued income	6,590	4,113
Other debtors	4,124	1,352
	<u>15,049</u>	<u>16,563</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2024

10 Cash at bank and in hand	2024	2023
	£	£
Short term deposits	162,455	167,716
Current accounts	459,954	348,534
Cash floats	32	32
	<u>622,441</u>	<u>516,282</u>
11 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	540	540
Other creditors	2,367	-
	<u>2,907</u>	<u>540</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2024

12 Charity funds

	Unrestricted			
	ECK Temple Centre Designated fund £	General funds £	Restricted funds £	Total funds £
Current year				
At 1 January 2024	315,014	235,144	-	550,158
Income	13,380	112,818	-	126,198
Expenditure	-	(18,158)	-	(18,158)
Transfers	-	-	-	-
Gains and losses	-	-	-	-
At 31 December 2024	<u>328,394</u>	<u>329,804</u>	<u>-</u>	<u>658,198</u>
Previous year				
At 1 January 2023	303,697	229,639	-	533,336
Income	11,317	31,428	-	42,745
Expenditure	-	(25,923)	-	(25,923)
Transfers	-	-	-	-
Gains and losses	-	-	-	-
At 31 December 2023	<u>315,014</u>	<u>235,144</u>	<u>-</u>	<u>550,158</u>

Unrestricted funds

General funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use.

ECK Temple Centre designated fund

The ECK Temple Centre designated fund represents monies set aside by the trustees with the ultimate aim of buying a physical space in the UK. The funds have no formal restrictions and may be reallocated in the future if deemed necessary by the trustees.

13 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity in either the current or the prior reporting periods.

No trustee expenses have been incurred in either the current or the prior reporting periods.

Transactions with related parties

There have been no related party transactions during the current or prior reporting periods.

ECKANKAR UNITED KINGDOM

England & Wales - Charity number 1165900

Accounts

Charity registration number: 1165900

Eckankar United Kingdom CIO

Report and Accounts

31 December 2023

**Eckankar United Kingdom CIO
Report and accounts
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Eckankar United Kingdom CIO Charity Information

Trustees

S Mallett	Chairman
S Kumar	President
J MacLennan	Secretary
D Beechcroft	Treasurer/CFO
D Zwilling-Ikpoh	

Independent examiner

Mrs N Howatson FCCA
Marshall Smalley Accountants
22A Main Road
Gedling
Nottingham
NG4 3HP

Bankers

NatWest Bank Plc
Fleet Street Branch
PO Box 281
156 Fleet Street
London
EC4A 2DX

Registered office

Eckankar UK
International House
The McLaren Building
46 The Priory Queensway
Birmingham
B4 7LR

**Eckankar United Kingdom CIO
Chairman's Report**

Year Ended 31st December 2023

Online meetings remained a popular option throughout the year with the use of Eckankar UK's Zoom business account being the main means of hosting meetings online. 21 online community service events and 26 new online study classes were announced during 2023 using email lists and Meetup.com.

The number of in-person community service meetings increased to 54 during the year with London, Birmingham, Newcastle upon Tyne, Lincoln and Milton Keynes all being regular locations for these.

Local community service meetings included *Sound of Soul* events, spiritual discussions and *ECK Light and Sound Services*, all designed to benefit attendees of any religious background and announced to the public using Eckankar UK's own website and our 13 sites on Meetup.com.

In June, Eckankar UK procured a new registered office address. A business address services was added in November, establishing one address for both purposes.

A regional (UK-wide) ECK Soul Adventure Seminar at The Civic Trowbridge on Saturday August 26th, was the highlight of the 2023 Eckankar UK calendar. Offered as a hybrid event (in-person and online) for the public as well as Eckankar students, 227 came in-person and 55 joined online, making a total of 282 attendees.

Volunteers were given training prior to the event, with additional coaching and safeguarding training for those working with youth.

In September, Eckankar took part in two Freshers Fairs, at the Universities of Reading and Lincoln, engaging with new university students, offering free booklets on topics of particular interest and simple spiritual tools.

At the year-end, net assets stand at £550,158 with a £16,822 surplus for the year.



Steve Mallett
Chairman

Dated
29/10/2024

Registered in England and Wales. Charity No. 1165900

Eckankar United Kingdom CIO
Charity Registration Number: 1165900
Trustees' Annual Report

The Trustees present their Report and Accounts for the year ended 31 December 2023.

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D Beechcroft	Treasurer/CFO
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Trustees are appointed by the Board and serve for 1 year at a time.

Objectives and activities

The Charity is established to advance religion in accordance with the principles and tenets of ECKANKAR.

The Charity's objectives and aims are:

1. To serve as a non-profit religious organisation through which and by which the ECKANKAR teachings may be given in the United Kingdom for the spiritual benefit of its United Kingdom members and all others who seek spiritual upliftment, and;
2. To protect, follow, and teach the tenets, doctrines, and principles of ECKANKAR as interpreted and taught by The Living ECK Master, the spiritual head of ECKANKAR, who presently is Sri Harold Klemp, and ;
3. To exercise all rights, powers, and privileges necessary to fulfil the aforesaid objects, and to hold in trust and use all its property and assets exclusively for the benefit of its organisational objects.

Eckankar United Kingdom CIO
Charity Registration Number:
Trustees' Annual Report

1165900

When undertaking the Charity's work, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

The trustees consider that the objectives as laid out above have been met during the year under review and various measures have been put in place or are under review to ensure that as an organisation and in terms of its teachings ECKANKAR continues to thrive in the UK.

Future plans

The charity remains committed to the support of its UK members and to continue to implement initiatives and achieve its aims and objectives under the guidance of the parent church in the USA.

Financial review

The financial position of the Charity at the year end was as follows:

	2023	2022
	£	£
Net income	16,822	19,382
Unrestricted funds available for the general purposes of the Charity	550,158	533,336
Restricted funds	-	-
Total funds	550,158	533,336
Designated reserves included in unrestricted funds above	315,014	303,697

Reserves policy

The trustee's aim is for annual income to at least meet annual expenditure. The current reserves would be required for possible future projects and capital expenditure. The trustees meet regularly to discuss the level of reserves.

Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Risk management

The trustees have made assessments of the major financial and operating risks that the charity faces and have put in place controls to mitigate or eliminate them. These are continuously monitored at board meetings.

This report was approved by the Trustees on 27 October 2024 and signed on their behalf.



S Mallett
Chairman and Trustee

**Independent Examiner's Report to the Trustees of Eckankar United Kingdom CIO
on accounts for the year ended 31 December 2023**

I report to the charity trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023, which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



Mrs N Howatson FCCA
Marshall Smalley Accountants
Chartered Accountants
22A Main Road
Gedling
Nottingham
NG4 3HP

Date: 29th October 2024

Eckankar United Kingdom CIO
Statement of Financial Activities
for the year ended 31 December 2023

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources (Note 2)				
Income and endowments from:				
Donations and legacies	22,355	-	22,355	26,099
Charitable activities	14,669	-	14,669	7,477
Investments	5,721	-	5,721	1,774
Other	-	-	-	450
Total	42,745	-	42,745	35,800
Resources expended (Note 3)				
Expenditure on:				
Charitable activities	25,923	-	25,923	16,418
Other	-	-	-	-
Total	25,923	-	25,923	16,418
Net income/(expenditure) before tax for the reporting period	16,822	-	16,822	19,382
Net income/(expenditure) before investment gains/(losses)	16,822	-	16,822	19,382
Net income/(expenditure)	16,822	-	16,822	19,382
Extraordinary items	-	-	-	4,425
Transfers between funds	-	-	-	-
Net movement in funds	16,822	-	16,822	23,807
Reconciliation of funds:				
Total funds brought forward	533,336	-	533,336	509,529
Total funds carried forward	550,158	-	550,158	533,336

Eckankar United Kingdom CIO
Charity number: 1165900
Balance Sheet
as at 31 December 2023

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	7	1,400	-	1,400	795
Current assets					
Stocks	8	16,453	-	16,453	15,310
Debtors	9	16,563	-	16,563	18,905
Cash at bank and in hand	10	516,282	-	516,282	501,804
Total current assets		549,298	-	549,298	536,019
Creditors: amounts falling due within one year	11	(540)	-	(540)	(3,478)
		<u>548,758</u>	<u>-</u>	<u>548,758</u>	<u>532,541</u>
Total net assets		<u>550,158</u>	<u>-</u>	<u>550,158</u>	<u>533,336</u>
Funds of the Charity					
Unrestricted funds	12			550,158	533,336
Total funds				<u>550,158</u>	<u>533,336</u>

Approved by the board of Trustees on:



S Mallett
Trustee



S Kumar
Trustee

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2023

1 Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the notes below.

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2023

Deferred income

No material item of deferred income has been included in the accounts.

Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	15% reducing balance basis
Office furniture & fittings	25% reducing balance basis
Display plant	25% reducing balance basis

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2023

2 Analysis of income

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Donations and legacies				
General donations	22,355	-	22,355	26,099
Total	<u>22,355</u>	<u>-</u>	<u>22,355</u>	<u>26,099</u>
Charitable activities				
ECK Materials sales	9,110	-	9,110	7,477
Seminar income	5,559	-	5,559	-
Total	<u>14,669</u>	<u>-</u>	<u>14,669</u>	<u>7,477</u>
Income from investments				
Interest received	5,721	-	5,721	1,774
Total	<u>5,721</u>	<u>-</u>	<u>5,721</u>	<u>1,774</u>
Other				
Other incoming resources	-	-	-	450
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>450</u>
TOTAL INCOME	<u>42,745</u>	<u>-</u>	<u>42,745</u>	<u>35,800</u>

3 Analysis of expenditure

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Expenditure on raising funds				
Cost of fundraising activities	-	-	-	-
Reallocated from support costs	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure on charitable activities (note 4)				
Direct spending	19,508	-	19,508	11,483
Support costs	6,415	-	6,415	4,935
Total	<u>25,923</u>	<u>-</u>	<u>25,923</u>	<u>16,418</u>
Expenditure on other costs				
Trustees' defined contribution pension costs	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURE	<u>25,923</u>	<u>-</u>	<u>25,923</u>	<u>16,418</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2023

4 Expenditure on charitable activities

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Direct spending				
ECK Materials cost of sales (note 5)	8,307	-	8,307	6,021
Meeting costs	3,352	-	3,352	2,721
Seminar costs	3,850	-	3,850	-
Vahana costs	2,607	-	2,607	1,199
Student costs	1,392	-	1,392	1,542
	<u>19,508</u>	<u>-</u>	<u>19,508</u>	<u>11,483</u>
Support costs				
<i>Administrative overheads</i>				
Accounts package	779	-	779	1,807
Insurance	691	-	691	553
Registered Office	540	-	540	360
Information Centre	2,210	-	2,210	1,315
Stationery, printing and copying	-	-	-	43
<i>Professional fees</i>				
Independent Examiners fee	540	-	540	540
Legal fees	1,000	-	1,000	-
<i>Financial costs</i>				
Bank charges and paypal fees	408	-	408	155
Depreciation & amortisation	247	-	247	162
	<u>6,415</u>	<u>-</u>	<u>6,415</u>	<u>4,935</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2023

5 ECK Materials

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Sales of materials	<u>9,110</u>	<u>-</u>	<u>9,110</u>	<u>7,477</u>
Cost of sales				
Stock brought forward	15,310	-	15,310	16,003
Purchases	9,570	-	9,570	6,030
Customs duties etc	117	-	117	530
Postage	<u>619</u>	<u>-</u>	<u>619</u>	<u>510</u>
Total stock value	25,616	-	25,616	23,073
Area stock adjustment re stocktake	(856)	-	(856)	(1,730)
Prior year adjustment	-	-	-	(12)
Adjusted stock value	<u>24,760</u>	<u>-</u>	<u>24,760</u>	<u>21,331</u>
Stock carried forward	16,453	-	16,453	15,310
Stock used	<u>8,307</u>	<u>-</u>	<u>8,307</u>	<u>6,021</u>
ECK Materials surplus for the year	<u>803</u>	<u>-</u>	<u>803</u>	<u>1,456</u>

6 Extraordinary items

	2023 £	2022 £
Write off Paypal creditor not due	<u>-</u>	<u>4,425</u>

5 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees	<u>540</u>	<u>540</u>

6 Defined contribution pension scheme

	2023 £	2022 £
Amount of contributions recognised in the SOFA as an expense	<u>-</u>	<u>-</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2023

7 Tangible fixed assets

	Equipment £	Office furniture & fittings £	Display plant £	Total £
Cost				
At 1 January 2023	3,813	4,011	3,145	10,969
Additions	852	-	-	852
At 31 December 2023	<u>4,665</u>	<u>4,011</u>	<u>3,145</u>	<u>11,821</u>
Depreciation				
At 1 January 2023	3,018	4,011	3,145	10,174
Charge for the year	247	-	-	247
At 31 December 2023	<u>3,265</u>	<u>4,011</u>	<u>3,145</u>	<u>10,421</u>
Net book value				
At 31 December 2023	<u>1,400</u>	<u>-</u>	<u>-</u>	<u>1,400</u>
At 31 December 2022	<u>795</u>	<u>-</u>	<u>-</u>	<u>795</u>

8 Stocks

	Stock For distribution £	For resale £	Work in progress £	Total £
Charitable activities:				
At 1 January 2023	-	15,310	-	15,310
Added in period	-	10,306	-	10,306
Expensed in period	-	(8,307)	-	(8,307)
Impaired	-	(856)	-	(856)
At 31 December 2023	<u>-</u>	<u>16,453</u>	<u>-</u>	<u>16,453</u>

9 Debtors

	2023 £	2022 £
Accrued income (Gift Aid)	11,098	15,470
Prepayments and accrued income	4,113	1,700
Other debtors	1,352	1,735
	<u>16,563</u>	<u>18,905</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2023

10 Cash at bank and in hand	2023	2022
	£	£
Short term deposits	167,716	164,000
Current accounts	348,534	337,772
Cash floats	32	32
	<u>516,282</u>	<u>501,804</u>
11 Creditors: amounts falling due within one year	2023	2022
	£	£
Accruals and deferred income	540	540
Other creditors	-	2,938
	<u>540</u>	<u>3,478</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2023

12 Charity funds

	Unrestricted			
	ECK Temple			
	Centre			
	Designated	General	Restricted	Total funds
	fund	funds	funds	
	£	£	£	£
Current year				
At 1 January 2023	303,697	229,639	-	533,336
Income	11,317	31,428	-	42,745
Expenditure	-	(25,923)	-	(25,923)
Transfers	-	-	-	-
Gains and losses	-	-	-	-
At 31 December 2023	<u>315,014</u>	<u>235,144</u>	<u>-</u>	<u>550,158</u>
Previous year				
At 1 January 2022	291,413	218,116	-	509,529
Income	12,284	23,516	-	35,800
Expenditure	-	(11,993)	-	(11,993)
Transfers	-	-	-	-
Gains and losses	-	-	-	-
At 31 December 2022	<u>303,697</u>	<u>229,639</u>	<u>-</u>	<u>533,336</u>

Unrestricted funds

General funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use.

ECK Temple Centre designated fund

The ECK Temple Centre designated fund represents monies set aside by the trustees with the ultimate aim of buying a physical space in the UK. The funds have no formal restrictions and may be reallocated in the future if deemed necessary by the trustees.

13 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity in either the current or the prior reporting periods.

No trustee expenses have been incurred in either the current or the prior reporting periods.

Transactions with related parties

There have been no related party transactions during the current or prior reporting periods.

Marshall Smalley Accountants Ltd
CIO
22a Main Road
Gedling
Nottingham
NG4 3HP

Eckankar United Kingdom

Dear Sir,

We write to confirm that to the best of our knowledge and belief, and, having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with the preparation of the charity's financial statements and the independent examination for the year ended 31st December 2023: -

1. We acknowledge as trustees our responsibility for the financial statements, which you have prepared for the company. All the accounting records have been made available to you for the purpose of your work and all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustee meetings have been made available to you.
2. We confirm that we have declared all related party interests and transactions to you.
3. We confirm that there are no contingent liabilities.
4. We confirm that we have fully reviewed the liabilities included in the financial statements, that the liabilities are not understated and have been properly disclosed in the financial statements.
5. We confirm that we have fully reviewed the debtors in the financial statements, that the debtors are not overstated and have been properly disclosed in the financial statements.
6. We confirm that we have fully reviewed the restricted funds shown in the financial statements, that the restricted funds are not understated and have been properly disclosed in the financial statements. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
7. We confirm the closing value of stock and work in progress as at 31st December 2023 as £16,453 and that it is correctly stated at the lower of cost or net realisable value.
8. We confirm that we are not aware of any after date events that materially alter the transactions or balances included in the financial statements.
9. We confirm that there are no reasons to assume that the charity should not be treated as a going concern.

Yours faithfully



----- Mr S Mallett

29/10/2024

----- Date

Accounts for signature

Final Audit Report

2024-10-29

Created:	2024-10-29
By:	Marshall Smalley (info@marshallsmalley.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAIDjLCuk5QEAqvJZp06rIJCwzYvZWeg62

"Accounts for signature" History

-  Document created by Marshall Smalley (info@marshallsmalley.com)
2024-10-29 - 11:22:30 GMT- IP address: 151.2.167.132
-  Document emailed to resa@eckankar.org.uk for signature
2024-10-29 - 11:45:06 GMT
-  Email viewed by resa@eckankar.org.uk
2024-10-29 - 12:04:32 GMT- IP address: 79.78.76.220
-  Signer resa@eckankar.org.uk entered name at signing as Steve Mallett
2024-10-29 - 12:08:06 GMT- IP address: 79.78.76.220
-  Document e-signed by Steve Mallett (resa@eckankar.org.uk)
Signature Date: 2024-10-29 - 12:08:08 GMT - Time Source: server- IP address: 79.78.76.220
-  Document emailed to president@eckankar.org.uk for signature
2024-10-29 - 12:08:09 GMT
-  Email viewed by president@eckankar.org.uk
2024-10-29 - 12:51:50 GMT- IP address: 104.28.86.103
-  Signer president@eckankar.org.uk entered name at signing as Suneeta Kumar
2024-10-29 - 12:55:17 GMT- IP address: 31.94.64.180
-  Document e-signed by Suneeta Kumar (president@eckankar.org.uk)
Signature Date: 2024-10-29 - 12:55:19 GMT - Time Source: server- IP address: 31.94.64.180
-  Document emailed to nicola@marshallsmalley.com for signature
2024-10-29 - 12:55:20 GMT
-  Email viewed by nicola@marshallsmalley.com
2024-10-29 - 13:03:22 GMT- IP address: 104.47.85.62



Signer nicola@marshallsmalley.com entered name at signing as Nicola Howatson

2024-10-29 - 13:05:28 GMT- IP address: 81.142.235.251



Document e-signed by Nicola Howatson (nicola@marshallsmalley.com)

Signature Date: 2024-10-29 - 13:05:30 GMT - Time Source: server- IP address: 81.142.235.251



Agreement completed.

2024-10-29 - 13:05:30 GMT

ECKANKAR UNITED KINGDOM

England & Wales - Charity number 1165900

Accounts

Charity registration number: 1165900

Eckankar United Kingdom CIO

Report and Accounts

31 December 2022

Eckankar United Kingdom CIO
Report and accounts
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Eckankar United Kingdom CIO Charity Information

Trustees

S Mallett	Chairman
S Kumar	President
J MacLennan	Secretary
D Beechcroft	Treasurer/CFO
D Zwilling-Ikpoh	

Independent examiner

Mrs N Howatson FCCA
Marshall Smalley Accountants
22A Main Road
Gedling
Nottingham
NG4 3HP

Bankers

NatWest Bank Plc
Fleet Street Branch
PO Box 281
156 Fleet Street
London
EC4A 2DX

Registered office

Eckankar UK
International House
126 Colmore Row
Birmingham
B3 3AP

ECKANKAR UNITED KINGDOM (C.I.O.)

Chairman's Report

Year Ended 31st December 2022

The return to meeting in person was gradual, with online meetings remaining the more popular option throughout the year.

The use of Eckankar UK's Zoom business account continued to be the main means of hosting meetings online, with 21 community service events and 31 new online study classes being announced during 2022.

The number and frequency of in-person community service meetings increased during the year with London, Birmingham, Newcastle upon Tyne and Milton Keynes being the most regular locations.

The community service meetings included *Sound of Soul* events, spiritual discussions and *ECK Light and Sound Services*, all designed to benefit attendees of any religious background and announced to the public using Eckankar UK's own website and our 13 sites on Meetup.com.

An in-person *Young Adult Meet and Greet* event in Birmingham (April) and a *Youth and Family* event in Gerrards Cross (August) were well attended, reflecting a particular desire to get together in person among those two groups within the Eckankar community.

In September, Eckankar took part in two Freshers Fairs, at the Universities of Reading and Lincoln, expanding on the 2021 initiative of young adult former students to offer practical spiritual tools to new university students.

Online training sessions using Zoom included a teacher training course from January to July and two volunteer training sessions in October. In-person missionary training sessions took place in London (January) and Newcastle (October).

At the year-end, net assets stand at £533,336 with a £19,382 surplus for the year.



Steve Mallett
Chairman

Dated 30.10.23

Registered in England and Wales. Charity No. 1165900

Eckankar United Kingdom CIO
Charity Registration Number: 1165900
Trustees' Annual Report

The Trustees present their Report and Accounts for the year ended 31 December 2022.

Reference and administrative details

Eckankar United Kingdom CIO is registered with the Charity Commission (No 1165900) and was registered as a charitable incorporated organisation on 7 March 2016. The principal address is Eckankar UK, International House, 126 Colmore Row, Birmingham, B3 3AP.

Trustees

The following persons served as trustees during the year:

S Mallett	Chairman
S Kumar	President
J MacLennan	Secretary
D Beechcroft	Treasurer/CFO
D Zwilling-Ikpoh	

Structure, governance and management

The Charity is constituted as a charitable incorporated organisation (CIO). The governing document of the Charity is the constitution dated 7 March 2016.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The governance of the charity rests with the board of trustees, who are responsible for the implementation of all policies and procedures and the regular review, monitoring and control of their financial resources. Regular board meetings are held at least twice a year and ex-committee meetings are held on an as required basis.

Trustees are appointed by the Board and serve for 1 year at a time.

Objectives and activities

The Charity is established to advance religion in accordance with the principles and tenets of ECKANKAR.

The Charity's objectives and aims are:

1. To serve as a non-profit religious organisation through which and by which the ECKANKAR teachings may be given in the United Kingdom for the spiritual benefit of its United Kingdom members and all others who seek spiritual upliftment, and;
2. To protect, follow, and teach the tenets, doctrines, and principles of ECKANKAR as interpreted and taught by The Living ECK Master, the spiritual head of ECKANKAR, who presently is Sri Harold Klemp, and ;
3. To exercise all rights, powers, and privileges necessary to fulfil the aforesaid objects, and to hold in trust and use all its property and assets exclusively for the benefit of its organisational objects.

When undertaking the Charity's work, the trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Eckankar United Kingdom CIO**Charity Registration Number:****1165900****Trustees' Annual Report****Achievements and performance**

The trustees consider that the objectives as laid out above have been met during the year under review and various measures have been put in place or are under review to ensure that as an organisation and in terms of its teachings ECKANKAR continues to thrive in the UK.

Future plans

The charity remains committed to the support of its UK members and to continue to implement initiatives and achieve its aims and objectives under the guidance of the parent church in the USA.

Financial review

The financial position of the Charity at the year end was as follows:

	2022	2021
	£	£
Net income	19,382	(28,713)
Unrestricted funds available for the general purposes of the Charity	533,336	509,529
Restricted funds	-	-
Total funds	533,336	509,529
Designated reserves included in unrestricted funds above	303,697	291,413

Reserves policy

The trustee's aim is for annual income to at least meet annual expenditure. The current reserves would be required for possible future projects and capital expenditure. The trustees meet regularly to discuss the level of reserves.

Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Risk management

The trustees have made assessments of the major financial and operating risks that the charity faces and have put in place controls to mitigate or eliminate them. These are continuously monitored at board meetings.

This report was approved by the Trustees on 30 October 2023 and signed on their behalf.



S Mallett
Chairman and Trustee

**Independent Examiner's Report to the Trustees of Eckankar United Kingdom CIO
on accounts for the year ended 31 December 2022**

I report to the charity trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022, which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

Nicola Howatson
Nicola Howatson (Oct 31, 2023 10:50 GMT)

Mrs N Howatson FCCA
Marshall Smalley Accountants
Chartered Accountants
22A Main Road
Gedling
Nottingham
NG4 3HP

Date: 31st October 2023

Eckankar United Kingdom CIO
Statement of Financial Activities
for the year ended 31 December 2022

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources (Note 2)				
Income and endowments from:				
Donations and legacies	26,099	-	26,099	17,872
Charitable activities	7,477	-	7,477	6,129
Investments	1,774	-	1,774	11
Other	450	-	450	-
Total	35,800	-	35,800	24,012
Resources expended (Note 3)				
Expenditure on:				
Charitable activities	16,418	-	16,418	52,725
Other	-	-	-	-
Total	16,418	-	16,418	52,725
Net income/(expenditure)	19,382	-	19,382	(28,713)
Extraordinary items	4,425	-	4,425	-
Transfers between funds	-	-	-	-
Net movement in funds	23,807	-	23,807	(28,713)
Reconciliation of funds:				
Total funds brought forward	509,529	-	509,529	538,242
Total funds carried forward	533,336	-	533,336	509,529

Eckankar United Kingdom CIO
Charity number: 1165900
Balance Sheet
as at 31 December 2022

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	7	795	-	795	867
Total fixed assets		<u>795</u>	<u>-</u>	<u>795</u>	<u>867</u>
Current assets					
Stocks	8	15,310	-	15,310	16,003
Debtors	9	18,905	-	18,905	16,455
Cash at bank and in hand	10	501,804	-	501,804	485,445
Total current assets		536,019	-	536,019	517,903
Creditors: amounts falling due within one year	11	(3,478)	-	(3,478)	(9,241)
Net current assets		<u>532,541</u>	<u>-</u>	<u>532,541</u>	<u>508,662</u>
Total net assets		<u>533,336</u>	<u>-</u>	<u>533,336</u>	<u>509,529</u>
Funds of the Charity					
Restricted income funds	12			-	-
Unrestricted funds	12			533,336	509,529
Total funds				<u>533,336</u>	<u>509,529</u>

Approved by the board of Trustees on:



S Mallett
Trustee



S Kumar
Trustee

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS102)) and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS102.

Going concern

There are no material uncertainties about the charity's ability to continue.

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met. In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the notes below.

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2022

Deferred income

No material item of deferred income has been included in the accounts.

Expenditure and liabilities

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Equipment	15% reducing balance basis
Office furniture & fittings	25% reducing balance basis
Display plant	25% reducing balance basis

Stocks

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value. Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provisions

Liabilities are measured at recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2022

2 Analysis of income

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Donations and legacies				
General donations	26,099	-	26,099	17,872
Total	26,099	-	26,099	17,872
Charitable activities				
ECK Materials sales	7,477	-	7,477	6,129
Total	7,477	-	7,477	6,129
Income from investments				
Interest received	1,774	-	1,774	11
Total	1,774	-	1,774	11
Other				
Other incoming resources	450	-	450	-
Total	450	-	450	-
TOTAL INCOME	35,800	-	35,800	24,012

3 Analysis of expenditure

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Expenditure on charitable activities (note 4)				
Direct spending	11,483	-	11,483	42,472
Support costs	4,935	-	4,935	10,253
Total	16,418	-	16,418	52,725
TOTAL EXPENDITURE	16,418	-	16,418	52,725

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2022

4 Expenditure on charitable activities

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Direct spending				
ECK Materials cost of sales (note 5)	6,021	-	6,021	3,190
Meeting costs	2,721	-	2,721	3,080
Seminar costs	-	-	-	36,000
Vahana costs	1,199	-	1,199	202
Student costs	1,542	-	1,542	-
	<u>11,483</u>	<u>-</u>	<u>11,483</u>	<u>42,472</u>
Support costs				
<i>Administrative overheads</i>				
Accounts package	1,807	-	1,807	1,807
Insurance	553	-	553	502
Registered Office	360	-	360	-
Information Centre	1,315	-	1,315	3,381
Telephone	-	-	-	461
PO Box and postage costs	-	-	-	1,175
Stationery, printing and copying	43	-	43	-
<i>Professional fees</i>				
Independent Examiners fee	540	-	540	891
Legal fees	-	-	-	1,000
<i>Financial costs</i>				
Bank charges and paypal fees	155	-	155	99
Depreciation & amortisation	162	-	162	937
	<u>4,935</u>	<u>-</u>	<u>4,935</u>	<u>10,253</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2022

5 ECK Materials

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Sales of materials	<u>7,477</u>	<u>-</u>	<u>7,477</u>	<u>6,129</u>
Cost of sales				
Stock brought forward	16,003	-	16,003	14,506
Purchases	6,030	-	6,030	2,957
Customs duties etc	530	-	530	-
Postage	<u>510</u>	<u>-</u>	<u>510</u>	<u>-</u>
Total stock value	23,073	-	23,073	17,463
Area stock adjustment re stocktake	(1,730)	-	(1,730)	1,730
Prior year adjustment	<u>(12)</u>	<u>-</u>	<u>(12)</u>	<u>-</u>
Adjusted stock value	21,331	-	21,331	19,193
Stock carried forward	15,310	-	15,310	16,003
Stock used	<u>6,021</u>	<u>-</u>	<u>6,021</u>	<u>3,190</u>
ECK Materials surplus for the year	<u>1,456</u>	<u>-</u>	<u>1,456</u>	<u>2,939</u>

6 Extraordinary items

	2022 £	2021 £
Write off Paypal creditor not due	<u>4,425</u>	<u>-</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2022

7 Tangible fixed assets

	Equipment	Office furniture & fittings	Display plant	Total
	£	£	£	£
Cost				
At 1 January 2022	3,723	4,011	3,145	10,879
Additions	90	-	-	90
At 31 December 2022	<u>3,813</u>	<u>4,011</u>	<u>3,145</u>	<u>10,969</u>
Depreciation				
At 1 January 2022	2,856	4,011	3,145	10,012
Charge for the year	162	-	-	162
At 31 December 2022	<u>3,018</u>	<u>4,011</u>	<u>3,145</u>	<u>10,174</u>
Net book value				
At 31 December 2022	<u>795</u>	<u>-</u>	<u>-</u>	<u>795</u>
At 31 December 2021	<u>867</u>	<u>-</u>	<u>-</u>	<u>867</u>

8 Stocks

	Stock For distribution	For resale	Work in progress	Total
	£	£	£	£
Charitable activities:				
At 1 January 2022	-	16,003	-	16,003
Added in period	-	7,070	-	7,070
Expensed in period	-	(6,021)	-	(6,021)
Impaired	-	(1,742)	-	(1,742)
At 31 December 2022	<u>-</u>	<u>15,310</u>	<u>-</u>	<u>15,310</u>

9 Debtors

	2022	2021
	£	£
Accrued income (Gift Aid)	15,470	13,470
Other debtors	<u>3,435</u>	<u>2,985</u>
	<u>18,905</u>	<u>16,455</u>
Amounts due after more than one year included above	<u>-</u>	<u>-</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2022

10 Cash at bank and in hand	2022	2021
	£	£
Short term deposits	164,000	206,012
Current accounts	337,772	279,364
Cash floats	32	69
	<u>501,804</u>	<u>485,445</u>

11 Creditors: amounts falling due within one year	2022	2021
	£	£
Paypal account	-	3,057
Accruals and deferred income	540	750
Other creditors	<u>2,938</u>	<u>5,434</u>
	<u>3,478</u>	<u>9,241</u>

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2022

12 Charity funds

	Unrestricted			
	ECK Temple Centre Designated fund £	General funds £	Restricted funds £	Total funds £
Current year				
At 1 January 2022	291,413	218,116	-	509,529
Income	12,284	23,516	-	35,800
Expenditure	-	(11,993)	-	(11,993)
At 31 December 2022	<u>303,697</u>	<u>229,639</u>	<u>-</u>	<u>533,336</u>
Previous year				
At 1 January 2021	289,521	248,721	-	538,242
Income	1,892	22,120	-	24,012
Expenditure	-	(52,725)	-	(52,725)
At 31 December 2021	<u>291,413</u>	<u>218,116</u>	<u>-</u>	<u>509,529</u>

Unrestricted funds

General funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use.

ECK Temple Centre designated fund

The ECK Temple Centre designated fund represents monies set aside by the trustees with the ultimate aim of buying a physical space in the UK. The funds have no formal restrictions and may be reallocated in the future if deemed necessary by the trustees.

13 Transactions with trustees and related parties

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity in either the current or the prior reporting periods.

No trustee expenses have been incurred in either the current or the prior reporting periods.

Transactions with related parties

There have been no related party transactions during the current or prior reporting periods.

Marshall Smalley Accountants Ltd
CIO
22a Main Road
Gedling
Nottingham
NG4 3HP

Eckankar United Kingdom

Dear Sir,

We write to confirm that to the best of our knowledge and belief, and, having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with the preparation of the charity's financial statements and the independent examination for the year ended 31st December 2022: -

1. We acknowledge as trustees our responsibility for the financial statements, which you have prepared for the company. All the accounting records have been made available to you for the purpose of your work and all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management and trustee meetings have been made available to you.
2. We confirm that we have declared all related party interests and transactions to you.
3. We confirm that there are no contingent liabilities.
4. We confirm that we have fully reviewed the liabilities included in the financial statements, that the liabilities are not understated and have been properly disclosed in the financial statements.
5. We confirm that we have fully reviewed the debtors in the financial statements, that the debtors are not overstated and have been properly disclosed in the financial statements.
6. We confirm that we have fully reviewed the restricted funds shown in the financial statements, that the restricted funds are not understated and have been properly disclosed in the financial statements. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
7. We confirm the closing value of stock and work in progress as at 31st December 2022 as £15,310 and that it is correctly stated at the lower of cost or net realisable value.
8. We confirm that we are not aware of any after date events that materially alter the transactions or balances included in the financial statements.
9. We confirm that there are no reasons to assume that the charity should not be treated as a going concern.

Yours faithfully



----- Mr S Mallett

31/10/23

----- Date

ECKANKAR UNITED KINGDOM

England & Wales - Charity number 1165900

Accounts

ECKANKAR UNITED KINGDOM CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provision 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 Northern Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

- (a) To serve as a non-profit religious organisation through which and by which the ECKANKAR teachings may be given in the United Kingdom for the spiritual benefit of its United Kingdom members and all others who seek spiritual upliftment, and;
- (b) To protect, follow, and teach the tenets, doctrines, and principles of ECKANKAR as interpreted and taught by The Living ECK Master, the spiritual head of ECKANKAR, who presently is Sri Harold Klemp, and;
- (c) To exercise all rights, powers, and privileges necessary to fulfil the aforesaid objects, and to hold in trust and use all its property and assets exclusively for the benefit of its organisational objects.

Public Benefit

In explaining how the activities of the charity meet the public benefit of its work, the trustees have met the requirements of the Charities Act 2011.

ACHIEVEMENTS

The trustees consider that the objectives as laid out above have been met during the year under review and various measures have been put in place or are under review to ensure that as an organisation and in terms of its teachings ECKANKAR continues to thrive in the UK.

FINANCIAL REVIEW

Financial position

The charity's income for the period under review amounted to £24012. Expenditure amounted to £52725. At the year-end date unrestricted reserves were £509529 of which designated reserves were £291413

Reserves policy

The trustee's aim is for annual income to at least meet annual expenditure. The current reserves would be required for possible future projects and capital expenditure. The trustees meet regularly to review the level of reserves.

Going concern.

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

FUTURE PLANS

The charity remains committed to the support of its UK members and to continue to implement initiatives and achieve its aims and objectives under the guidance of the parent church in the USA.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Being a charitable incorporated organisation (CIO), the charity's governing document is its constitution.

Organisational structure

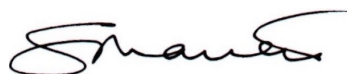
The board of trustees manage the charity. Regular board meetings are held at least twice a year and ex-committee meetings are held on an as required basis.

Risk Management

The trustees have made assessments of the major financial and operating risks that the charity faces and have put in place controls to mitigate or eliminate them. These are continuously monitored at board meetings.

Approved by the trustees on **28th October 2022** and signed on their behalf:

Chairman, S Mallett



ECKANKAR UNITED KINGDOM CIO

Registered as a Charitable Incorporated Organisation on 07 March 2016

Registered Charity No: 1165900

Report and Accounts

31st December 2021

ECKANKAR UNITED KINGDOM CIO

Report and accounts

Charity information	1
Balance Sheet	2
Income and Expenditure Account	3
Notes to the accounts	4-6
Chairman's statement	7
Trustees Report	8-9
Independent Examiner's report	10

ECKANKAR UNITED KINGDOM CIO

Report and accounts

Information:

Address: Suite 123, 548 to 550 Elder House
Elder Gate
Milton Keynes MK9 1LR

Trustees:

S Mallett	Chairman
S Kumar	President
J MacLennan	Secretary
D Beechcroft	Treasurer/CFO
D Zwilling-Ikpoh	

Accountants

Guardian Accountancy Services (Incorporating Cunning
Accountants
41 High Street
Sandbach
Cheshire
CW11 1AL

gham & Co)

ECKANKAR UNITED KINGDOM CIO
Balance Sheet
as at 31st December 2021

	Notes	2021	£
Fixed Assets	5	<u>867</u>	
Current Assets			
Stocks of Materials	4	16003	14506
Debtors	6	16455	42844
Cash at bank and in hand	8	485445	483501
		<u>517903</u>	<u>540851</u>
Current Liabilities			
Creditors: Amounts falling due within one year	9	3086	4414
Paypal Account		3057	
Area transfers		1368	
Book area adjustments		1730	
		<u>9241</u>	<u>4414</u>
Net Current Assets		508662	536437
Net Assets		<u>509529</u>	<u>538242</u>
Financed By:			
Balance Brought Forward		538242	525664
Surplus for the year		-28713	12578
Balance at 31 December	10	<u>509529</u>	<u>538242</u>

Approved by the board of Trustees on **28th November 2022**

Trustee

 Steven Mallett

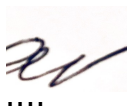
Trustee

 Suneeta Kumar

2020

£

1805


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ECKANKAR UNITED KINGDOM CIO
Income and Expenditure Account
for the year ended 31 December 2021

	Notes	Year Ended 2021 £
Income		
ECK Materials sales		6129
General Donations		17872
Interest Received		11
		<u>24012</u>
Expenditure		
<u>Direct Costs</u>		
ECK Materials cost of sales	4	3190
Meeting Costs		760
Seminar Costs	7	36000
Vahana Costs		2522
		<u>42472</u>
<u>General & Administrative Expenses</u>		
PO Box and postage costs		1175
Internet/ Web Expenses		5188
Telephone		461
Independent Examiners Fee		891
Depreciation and write off of fixed assets		937
Insurance		502
Bank charges and Paypal Fees		99
Stationery, printing and copying		
Electricity		-
Legal Fees		1000
		<u>10253</u>
Surplus for the year		<u><u>-28713</u></u>

Year Ended
2020
£

8340
26686
41

35067

6113
7174

13287

868
3960
394
912
1286
506
147
230
899

9202

12578

ECKANKAR UNITED KINGDOM CIO
Notes to the Accounts
for the year ended 31 December 2021

1 Principal Activity

The Charity is established to advance religion in accordance with the principles and tenets of ECKANKAR.

2 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 and 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.

3 Accounting Policies

Income and expenditure

Donations and investment income are credited as received.
Income from seminars and sales of publications are credited when earned
Expenditure is accounted for on an accruals basis and all relates to

Stocks

The stock of materials has been valued at the lower of cost and net realisable value.

Depreciation

Office equipment, furniture and fittings are depreciated at the rate of 15% of the net book value.
Display Plant is depreciated at the rate of 25% of the net book value.

Financial instruments

All financial assets and financial liabilities of the charity qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

The charity is exempt from tax on its charitable activities.

4 ECK Materials 2021

Sales of Materials	<u>6129</u>
Less: Cost of Sales:	
Stock brought forward	14506
Purchases	2957
Area stock adjustment re stock take	1730
Stock at 31st December	<u>-16003</u>
	<u>3190</u>

ECK Materials Surplus for the year

2939

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2020
8340

14375
6244
-14506
6113

ECKANKAR UNITED KINGDOM CIO
Notes to the Accounts
for the year ended 31st December 2021
5 Tangible Fixed assets

	Equipment	Office Furniture & Fittings	Display Plant
	£	£	£
Cost			
At 1 January 2021	6318	4011	3145
Additions	-	-	-
Disposals / Written off	2595		
At 31 December 2021	<u>3723</u>	<u>4011</u>	<u>3145</u>
Depreciation			
At 1 January 2021	4516	4011	3142
Charge for the Year	237	-	3
On disposals Written off	1897	-	-
At 31 December 2021	<u>2856</u>	<u>4011</u>	<u>3145</u>
Net book value			
At 31 December 2021		-	-
At 31 December 2020	<u>1802</u>		<u>3</u>

6 Debtors	2021
	£
Prepayments	-
Accrued Income (Gift Aid)	13470
Sundry Debtor	2985
Area Transfers	
	<u>16455</u>

7 Note to prepayments 2020	
deposit for European Seminar in ICC	28800
3rd tranche paid in 2021	21600
refund received on cancellation	-14400
	<u>36000</u>

8 Cash and Bank	2021
	£
Deposit Accounts	206012
Current Accounts	279364
Cash floats	69
	<u>485445</u>

9 Creditors	2021
	£
Accruals	750
Sundry Creditors	2336

Total**£**

13474

-

2595

10879

11669

240

1897

10012

867

1805

2020**£**

29037

11070

2737

42844

2020**£**

206001

277408

92

483501

2020**£**

750

3664

ECKANKAR UNITED KINGDOM CIO
Notes to the Accounts
for the year ended 31 December 2021

10 Trustees Remuneration and Expenses

There was no remuneration paid for the year ended 2021 or 2020.
No expenses were reimbursed to trustees in 2021 or 2020.

11 Fund Balances (Unrestricted)

2021

£

ECK Temple Centre Designated Fund Balance	291413
General Funds	<u>218116</u>
Total Unrestricted Fund Balance	<u><u>509529</u></u>

The charity has no restricted funds

12 Related Party Transactions

There were no related party transactions in 2021 or 2020

2020

£

289521

248721

538242

ECKANKAR UNITED KINGDOM

England & Wales - Charity number 1165900

Accounts

ECKANKAR UNITED KINGDOM CIO

Registered as a Charitable Incorporated Organisation on 07 March 2016

Registered Charity No: 1165900

Report and Accounts

31 December 2020

ECKANKAR UNITED KINGDOM CIO
Report and accounts

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ECKANKAR UNITED KINGDOM CIO
Report and accounts

Information:

Address Suite 123, 548 to 550 Elder House
Elder Gate
Milton Keynes MK9 1LR

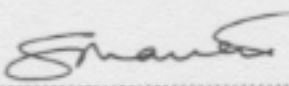
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S Kumar President
J MacLennan Secretary
H Virdee Treasurer/CFO
D Zwilling-Ikpoh

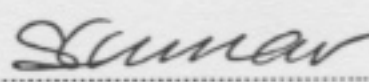
Accountants Guardian Accountancy Services (Incorporating Cunningham & Co)
Accountants
41 High Street
Sandbach
Cheshire
CW11 1AL

ECKANKAR UNITED KINGDOM CIO
Balance Sheet
as at 31 December 2020

	Notes	2,020 £	2019 £
Fixed assets	5	<u>1,805</u> 1,805	<u>3,091</u> 3,091
Current assets			
Stocks of materials	4	14,506	14,375
Debtors	6	42,844	18,312
Cash at bank and in hand	7	<u>483,501</u>	<u>491,876</u>
		<u>540,851</u>	<u>524,563</u>
Current Liabilities			
Creditors: amounts falling due within one year	8	(4,414)	(1,990)
Net current assets		<u>536,437</u>	<u>522,573</u>
Net assets		<u>538,242</u>	<u>525,664</u>
Financed by:			
Balance Brought forward		525,664	515,046
Surplus for the year		<u>12,578</u>	<u>10,618</u>
Balance at 31 December	10	<u>538,242</u>	<u>525,664</u>

Approved by the board of Trustees on 31 August 2021

Trustee 
 Steven Mallett

Trustee 
 Suneeta Kumar

ECKANKAR UNITED KINGDOM CIO
Income and Expenditure account
for the year ended 31 December 2020

	Notes	Year Ended 2020 £	Year Ended 2019 £
Income			
ECK Materials sales		8,340	6,060
General donations		26,686	41,691
Interest received		41	57
		<u>35,067</u>	<u>47,808</u>
Expenditure			
<u>Direct costs</u>			
ECK Material cost of sales	4	6,113	5,492
Meeting costs		7,174	24,177
		<u>13,287</u>	<u>29,669</u>
<u>General & Administrative expenses</u>			
PO Box & postage costs		868	589
Internet /Web expenses		3,960	3,061
Telephone		394	1,363
Independent Examiner's fee		912	843
Depreciation & write offs of fixed assets		1,286	827
Insurance		506	473
Bank charges and PayPal interest		147	132
Stationery, printing & copying		230	233
Electricity		899	-
		<u>9,202</u>	<u>7,521</u>
Surplus for the year		<u><u>12,578</u></u>	<u><u>10,618</u></u>

ECKANKAR UNITED KINGDOM CIO
Notes to the Accounts
for the year ended 31 December 2020

1 Principal Activity

The Charity is established to advance religion in accordance with the principles and tenets of Eckankar.

2 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.

3 Accounting Policies

Income and expenditure

Donations and investment income are credited as received. Income from seminars and sales of publications are credited when earned. Expenditure is accounted for on an accruals basis and all relates to

Stocks

The stock of materials has been valued at the lower of cost and net realisable value.

Depreciation

Office equipment, furniture and fittings are depreciated at the rate of 15% of the net book value. Display Plant is depreciated at the rate of 25% of the net book value.

Financial instruments

All financial assets and financial liabilities of the charity qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value,

Taxation

The charity is exempt from tax on its charitable activities.

4 ECK Materials	2020	2019
Sales of Materials	8,340	6,060
Less: Cost of Sales:		
Stock brought forward	14,375	15,707
Purchases	6,244	4,160
Stock at 31 December	(14,506)	(14,375)
	6,113	5,492
ECK Materials Surplus for the year	2,227	568

ECKANKAR UNITED KINGDOM CIO
Notes to the Accounts
for the year ended 31 December 2020

5 Tangible fixed assets

	Equipment £	Office Furniture & Fittings £	Display Plant £	Total £
Cost				
At 1 January 2020	6,318	4,011	3,145	13,474
Additions	-	-	-	-
Disposals / Written off	-	-	-	-
At 31 December 2020	<u>6,318</u>	<u>4,011</u>	<u>3,145</u>	<u>13,474</u>
Depreciation				
At 1 January 2020	3,874	3,367	3,142	10,383
Charge for the year	642	644	-	1,286
On disposals / Written off	-	-	-	-
At 31 December 2020	<u>4,516</u>	<u>4,011</u>	<u>3,142</u>	<u>11,669</u>
Net book value				
At 31 December 2020	<u>1,802</u>	<u>-</u>	<u>3</u>	<u>1,805</u>
At 31 December 2019	<u>2,444</u>	<u>644</u>	<u>3</u>	<u>3,091</u>

6 Debtors	2020	2019
	£	£
Prepayments	29,037	7,437
Accrued income (Gift Aid)	11,070	9,300
Sundry debtor	2,737	1,575
	<u>42,844</u>	<u>18,312</u>

7 Cash and Bank	2020	2019
	£	£
Deposit accounts	206,001	217,960
Current accounts	277,408	273,777
Cash floats	92	139
	<u>483,501</u>	<u>491,876</u>

8 Creditors	2020	2019
	£	£
Accruals	750	1,990
Sundry creditors	3,664	-
	<u>4,414</u>	<u>1,990</u>

9 Trustees' Remuneration and expenses

There was no remuneration paid for the year ended 2020 or 2019. No expenses were reimbursed to trustees in 2020 or 2019.

ECKANKAR UNITED KINGDOM CIO
Notes to the Accounts
for the year ended 31 December 2020

10 Fund balances (Unrestricted)

	2020	2019
	£	£
ECK Temple Centre Designated Fund Balance	289,521	284,539
General funds	248,721	241,125
Total unrestricted funds balance	<u>538,242</u>	<u>525,664</u>

The charity has no restricted funds.

11 Related Parties transactions

There were no related party transactions in 2020 or 2019.

ECKANKAR UNITED KINGDOM (C.I.O.)

Chairman's Report

Year Ended 31- December 2020

The suspension of all in-person meetings in March resulted in many existing activities and all new ones going online.

To support the efforts of volunteers, Eckankar UK procured a Zoom Business account with 10 licenses in April, enabling more than 50 classes (existing and new) to go online during 2020.

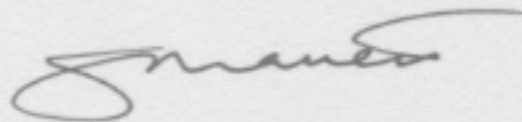
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Emailing lists, managed as required under GDPR, expanded and became more frequently used, especially from April onwards to share invitations, announcements and updates.

Planning for the 2021 ECK European Seminar at The ICC in Birmingham was paused due to COVID-19-related uncertainties such as venue availability, attendee numbers and restrictions likely to affect the programme content.

The first online training course for Eckankar teachers started in November, enabling trainees to attend from all over the UK including areas where in-person training courses have not been viable.

At the year-end, net assets stand at £538,242 with a £12,578 surplus for the year, reflecting the lack of opportunities to invite cash donations and the more significant savings made since meetings went online.



Steve Mallett
Chairman

Dated 31.08.21

ECKANKAR UNITED KINGDOM CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

(a) to serve as a non-profit religious organisation through which and by which the ECKANKAR teachings may be given in the United Kingdom for the spiritual benefit of its United Kingdom members and all others who seek spiritual upliftment, and;

(b) to protect, follow, and teach the tenets, doctrines, and principles of ECKANKAR as interpreted and taught by the living ECK Master, the spiritual head of ECKANKAR, who presently is Sri Harold Klemp, and;

(c) to exercise all rights, powers, and privileges necessary to fulfil the aforesaid objects, and to hold in trust and use all its property and assets exclusively for the benefit of its organisational objects.

Public benefit

In explaining how the activities of the charity meet the public benefit of its work, the trustees have met the requirements of the Charities Act 2011.

ACHIEVEMENTS

The trustees consider that the objectives as laid out above have been met during the year under review and various measures have been put in place or are under review to ensure that as an organisation and in terms of its teachings ECKANKAR continues to thrive in the UK.

FINANCIAL REVIEW

Financial position

The charity's income for the period under review amounted to £35,067 (2019: £47,808). Expenditure amounted to £22,489 (2019: £37,190). At the year-end date unrestricted reserves were £538,242 (2019: £525,664) of which designated reserves were £289,521 (2019: £284,539)

Reserves policy

The trustees aim is for annual income to at least meet expected annual expenditure. The current reserves would be required for possible future projects and capital expenditure. The trustees meet regularly to review the level of reserves.

Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

FUTURE PLANS

The charity remains committed to the support of its UK members and to continue to implement initiatives to achieve its aims and objectives under the guidance of its parent church in the USA.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation.

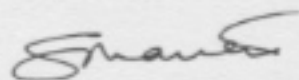
Organisational structure

The board of trustees manage the charity. Regular board meetings are held at least twice a year and ex-committee meetings held on an as required basis.

Risk management

The trustees have made assessments of the major financial and operating risks that the charity faces and have put in place controls to mitigate or eliminate them. These are continuously monitored at board meetings.

Approved by the Trustees on 31 August 2021 and signed on their behalf:



Chairman — S Mallett

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ECKANKAR UNITED KINGDOM CIO

I report to the charity trustees on my examination of the accounts of ECKANKAR UNITED KINGDOM CIO (The Trust) for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Responsibilities and basis of report

As the trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

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

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

Guardian Accountancy Services
41 High Street
Sandbach
Cheshire
CW11 1AL

Signed -

.....
Mr. P. L. Firman BSc., A.C.M.A.

ECKANKAR UNITED KINGDOM CIO

Registered as a Charitable Incorporated Organisation on 07 March 2016

Registered Charity No: 1165900

Report and Accounts

31 December 2020

ECKANKAR UNITED KINGDOM CIO
Report and accounts

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ECKANKAR UNITED KINGDOM CIO
Report and accounts

Information:

Address Suite 123, 548 to 550 Elder House
Elder Gate
Milton Keynes MK9 1LR

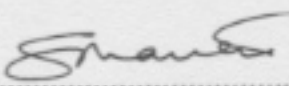
Trustees: S Mallett Chairman
S Kumar President
J MacLennan Secretary
H Virdee Treasurer/CFO
D Zwilling-Ikpoh

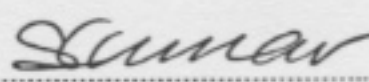
Accountants Guardian Accountancy Services (Incorporating Cunningham & Co)
Accountants
41 High Street
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CW11 1AL

ECKANKAR UNITED KINGDOM CIO
Balance Sheet
as at 31 December 2020

	Notes	2,020 £	2019 £
Fixed assets	5	<u>1,805</u> 1,805	<u>3,091</u> 3,091
Current assets			
Stocks of materials	4	14,506	14,375
Debtors	6	42,844	18,312
Cash at bank and in hand	7	<u>483,501</u>	<u>491,876</u>
		<u>540,851</u>	<u>524,563</u>
Current Liabilities			
Creditors: amounts falling due within one year	8	(4,414)	(1,990)
Net current assets		<u>536,437</u>	<u>522,573</u>
Net assets		<u>538,242</u>	<u>525,664</u>
Financed by:			
Balance Brought forward		525,664	515,046
Surplus for the year		<u>12,578</u>	<u>10,618</u>
Balance at 31 December	10	<u>538,242</u>	<u>525,664</u>

Approved by the board of Trustees on 31 August 2021

Trustee 
 Steven Mallett

Trustee 
 Suneeta Kumar

ECKANKAR UNITED KINGDOM CIO
Income and Expenditure account
for the year ended 31 December 2020

	Notes	Year Ended 2020 £	Year Ended 2019 £
Income			
ECK Materials sales		8,340	6,060
General donations		26,686	41,691
Interest received		41	57
		<u>35,067</u>	<u>47,808</u>
Expenditure			
<u>Direct costs</u>			
ECK Material cost of sales	4	6,113	5,492
Meeting costs		7,174	24,177
		<u>13,287</u>	<u>29,669</u>
<u>General & Administrative expenses</u>			
PO Box & postage costs		868	589
Internet /Web expenses		3,960	3,061
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Bank charges and PayPal interest		147	132
Stationery, printing & copying		230	233
Electricity		899	-
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Surplus for the year		<u><u>12,578</u></u>	<u><u>10,618</u></u>

ECKANKAR UNITED KINGDOM CIO
Notes to the Accounts
for the year ended 31 December 2020

1 Principal Activity

The Charity is established to advance religion in accordance with the principles and tenets of Eckankar.

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Income and expenditure

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Stocks

The stock of materials has been valued at the lower of cost and net realisable value.

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Taxation

The charity is exempt from tax on its charitable activities.

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Sales of Materials	8,340	6,060
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Stock brought forward	14,375	15,707
Purchases	6,244	4,160
Stock at 31 December	(14,506)	(14,375)
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ECK Materials Surplus for the year	2,227	568

ECKANKAR UNITED KINGDOM CIO
Notes to the Accounts
for the year ended 31 December 2020

5 Tangible fixed assets

	Equipment £	Office Furniture & Fittings £	Display Plant £	Total £
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At 1 January 2020	6,318	4,011	3,145	13,474
Additions	-	-	-	-
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At 1 January 2020	3,874	3,367	3,142	10,383
Charge for the year	642	644	-	1,286
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Net book value				
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	£	£
Prepayments	29,037	7,437
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Sundry debtor	2,737	1,575
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7 Cash and Bank	2020	2019
	£	£
Deposit accounts	206,001	217,960
Current accounts	277,408	273,777
Cash floats	92	139
	<u>483,501</u>	<u>491,876</u>

8 Creditors	2020	2019
	£	£
Accruals	750	1,990
Sundry creditors	3,664	-
	<u>4,414</u>	<u>1,990</u>

9 Trustees' Remuneration and expenses

There was no remuneration paid for the year ended 2020 or 2019. No expenses were reimbursed to trustees in 2020 or 2019.

ECKANKAR UNITED KINGDOM CIO
Notes to the Accounts
for the year ended 31 December 2020

10 Fund balances (Unrestricted)

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ECKANKAR UNITED KINGDOM (C.I.O.)

Chairman's Report

Year Ended 31- December 2020

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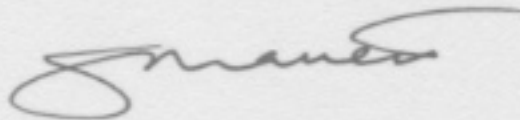
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Chairman

Dated 31.08.21

ECKANKAR UNITED KINGDOM CIO

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FINANCIAL REVIEW

Financial position

The charity's income for the period under review amounted to £35,067 (2019: £47,808). Expenditure amounted to £22,489 (2019: £37,190). At the year-end date unrestricted reserves were £538,242 (2019: £525,664) of which designated reserves were £289,521 (2019: £284,539)

Reserves policy

The trustees aim is for annual income to at least meet expected annual expenditure. The current reserves would be required for possible future projects and capital expenditure. The trustees meet regularly to review the level of reserves.

Going concern

After making enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

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The charity remains committed to the support of its UK members and to continue to implement initiatives to achieve its aims and objectives under the guidance of its parent church in the USA.

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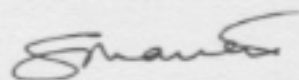
Organisational structure

The board of trustees manage the charity. Regular board meetings are held at least twice a year and ex-committee meetings held on an as required basis.

Risk management

The trustees have made assessments of the major financial and operating risks that the charity faces and have put in place controls to mitigate or eliminate them. These are continuously monitored at board meetings.

Approved by the Trustees on 31 August 2021 and signed on their behalf:



Chairman — S Mallett

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ECKANKAR UNITED KINGDOM CIO

I report to the charity trustees on my examination of the accounts of ECKANKAR UNITED KINGDOM CIO (The Trust) for the year ended 31 December 2020, which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

Responsibilities and basis of report

As the trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

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

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

Guardian Accountancy Services
41 High Street
Sandbach
Cheshire
CW11 1AL

Signed -

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Mr. P. L. Firman BSc., A.C.M.A.

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Sandbach
Cheshire
CW11 1AL

Signed -

P. L. Firman 31/8/21
Mr. P. L. Firman BSc., A.C.M.A.