

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

	Page
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

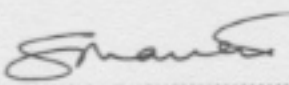
Trustees: S Mallett Chairman
S Kumar President
J MacLennan Secretary
H Virdee Treasurer/CFO
D Zwilling-Ikpoh

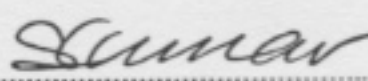
Accountants Guardian Accountancy Services (Incorporating Cunningham & Co)
Accountants
41 High Street
Sandbach
Cheshire
CW11 1AL

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.

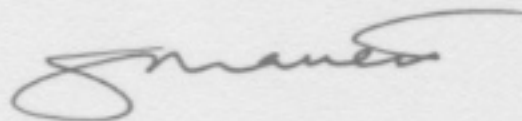
Meetings traditionally offered locally to the public as a community service were offered nationally, from June onwards, via Zoom with announcements posted on all 13 Eckankar UK Meetup sites and the Eckankar UK website. They included Sound of Soul events and spiritual discussions totaling 31 by the end of the year.

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.

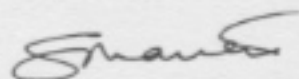
Organisational structure

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

	Page
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

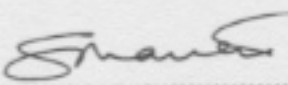
Trustees: S Mallett Chairman
S Kumar President
J MacLennan Secretary
H Virdee Treasurer/CFO
D Zwilling-Ikpoh

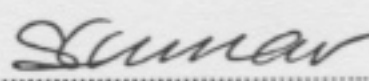
Accountants Guardian Accountancy Services (Incorporating Cunningham & Co)
Accountants
41 High Street
Sandbach
Cheshire
CW11 1AL

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.

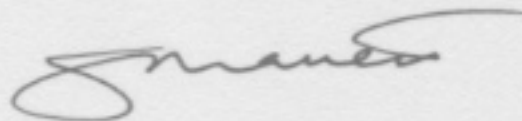
Meetings traditionally offered locally to the public as a community service were offered nationally, from June onwards, via Zoom with announcements posted on all 13 Eckankar UK Meetup sites and the Eckankar UK website. They included Sound of Soul events and spiritual discussions totaling 31 by the end of the year.

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.

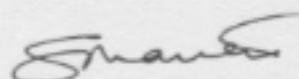
Organisational structure

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.

**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 -

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