

**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.

**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
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.

**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:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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 £
<b>Incoming resources (Note 2)</b>				
<b>Income and endowments from:</b>				
Donations and legacies	22,355	-	<b>22,355</b>	26,099
Charitable activities	14,669	-	<b>14,669</b>	7,477
Investments	5,721	-	<b>5,721</b>	1,774
Other	-	-	-	450
<b>Total</b>	<b>42,745</b>	<b>-</b>	<b>42,745</b>	<b>35,800</b>
<b>Resources expended (Note 3)</b>				
<b>Expenditure on:</b>				
Charitable activities	25,923	-	<b>25,923</b>	16,418
Other	-	-	-	-
<b>Total</b>	<b>25,923</b>	<b>-</b>	<b>25,923</b>	<b>16,418</b>
<b>Net income/(expenditure) before tax for the reporting period</b>	<b>16,822</b>	<b>-</b>	<b>16,822</b>	<b>19,382</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>	<b>16,822</b>	<b>-</b>	<b>16,822</b>	<b>19,382</b>
<b>Net income/(expenditure)</b>	<b>16,822</b>	<b>-</b>	<b>16,822</b>	<b>19,382</b>
<b>Extraordinary items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,425</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>16,822</b>	<b>-</b>	<b>16,822</b>	<b>23,807</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	533,336	-	<b>533,336</b>	509,529
<b>Total funds carried forward</b>	<b>550,158</b>	<b>-</b>	<b>550,158</b>	<b>533,336</b>



**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 £
<b>Fixed assets</b>					
Tangible assets	7	1,400	-	<b>1,400</b>	795
<b>Current assets</b>					
Stocks	8	16,453	-	<b>16,453</b>	15,310
Debtors	9	16,563	-	<b>16,563</b>	18,905
Cash at bank and in hand	10	<u>516,282</u>	<u>-</u>	<u><b>516,282</b></u>	<u>501,804</u>
<b>Total current assets</b>		549,298	-	<b>549,298</b>	536,019
<b>Creditors: amounts falling due within one year</b>	11	(540)	-	<b>(540)</b>	(3,478)
		<u>548,758</u>	<u>-</u>	<u><b>548,758</b></u>	<u>532,541</u>
<b>Total net assets</b>		<u>550,158</u>	<u>-</u>	<u><b>550,158</b></u>	<u>533,336</u>
<b>Funds of the Charity</b>					
Unrestricted funds	12			<b>550,158</b>	533,336
<b>Total funds</b>				<u><b>550,158</b></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 £
<b>Donations and legacies</b>				
General donations	22,355	-	22,355	26,099
<b>Total</b>	<b>22,355</b>	<b>-</b>	<b>22,355</b>	<b>26,099</b>
<b>Charitable activities</b>				
ECK Materials sales	9,110	-	9,110	7,477
Seminar income	5,559	-	5,559	-
<b>Total</b>	<b>14,669</b>	<b>-</b>	<b>14,669</b>	<b>7,477</b>
<b>Income from investments</b>				
Interest received	5,721	-	5,721	1,774
<b>Total</b>	<b>5,721</b>	<b>-</b>	<b>5,721</b>	<b>1,774</b>
<b>Other</b>				
Other incoming resources	-	-	-	450
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>450</b>
<b>TOTAL INCOME</b>	<b>42,745</b>	<b>-</b>	<b>42,745</b>	<b>35,800</b>

**3 Analysis of expenditure**

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

**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 £
<b>Direct spending</b>				
ECK Materials cost of sales (note 5)	8,307	-	<b>8,307</b>	6,021
Meeting costs	3,352	-	<b>3,352</b>	2,721
Seminar costs	3,850	-	<b>3,850</b>	-
Vahana costs	2,607	-	<b>2,607</b>	1,199
Student costs	1,392	-	<b>1,392</b>	1,542
	<u>19,508</u>	<u>-</u>	<u><b>19,508</b></u>	<u>11,483</u>
<b>Support costs</b>				
<i>Administrative overheads</i>				
Accounts package	779	-	<b>779</b>	1,807
Insurance	691	-	<b>691</b>	553
Registered Office	540	-	<b>540</b>	360
Information Centre	2,210	-	<b>2,210</b>	1,315
Stationery, printing and copying	-	-	<b>-</b>	43
<i>Professional fees</i>				
Independent Examiners fee	540	-	<b>540</b>	540
Legal fees	1,000	-	<b>1,000</b>	-
<i>Financial costs</i>				
Bank charges and paypal fees	408	-	<b>408</b>	155
Depreciation & amortisation	247	-	<b>247</b>	162
	<u>6,415</u>	<u>-</u>	<u><b>6,415</b></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 £
<b>Sales of materials</b>	<u>9,110</u>	<u>-</u>	<u>9,110</u>	<u>7,477</u>
<b>Cost of sales</b>				
Stock brought forward	15,310	-	<b>15,310</b>	16,003
Purchases	9,570	-	<b>9,570</b>	6,030
Customs duties etc	117	-	<b>117</b>	530
Postage	<u>619</u>	<u>-</u>	<u>619</u>	<u>510</u>
Total stock value	25,616	-	<b>25,616</b>	23,073
Area stock adjustment re stocktake	(856)	-	<b>(856)</b>	(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	-	<b>16,453</b>	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**

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

**5 Fees for examination of the accounts**

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

**6 Defined contribution pension scheme**

	<b>2023</b> £	<b>2022</b> £
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**

	<b>Equipment</b>	<b>Office furniture &amp; fittings</b>	<b>Display plant</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
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**

	<b>Stock For distribution</b>	<b>For resale</b>	<b>Work in progress</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Charitable activities:</b>				
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

<b>10 Cash at bank and in hand</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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>
<b>11 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted</b>			
	<b>ECK Temple</b>			
	<b>Centre</b>			
	<b>Designated</b>	<b>General</b>	<b>Restricted</b>	<b>Total funds</b>
	<b>fund</b>	<b>funds</b>	<b>funds</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Current year</b>				
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>
<b>Previous year</b>				
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 31<sup>st</sup> 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 31<sup>st</sup> 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