

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

	For distribution	Stock 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.