Charity registration number: 1165900

Eckankar United Kingdom CIO

Report and Accounts

31 December 2025

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 2025

Raise Your Spiritual IQ! Community service events continue in London, Birmingham, Newcastle upon Tyne, Milton Keynes, Lewes and Rochester with new locations in Wolverhampton and Reading added to the total of 71 in-person meetings. 8 were offered online.

Meetup.com remains our primary means of publicising both online and in-person community service events.

Online study classes, meetings and training sessions, using ECKANKAR UK's Zoom business account, continue to bring together ECKANKAR students from all over the UK. Of the 28 regular classes in 2025, 24 were online, including all 7 youth classes.

In June, ECKANKAR UK took part in the Kent Wellness Fair and in September, Student Fairs at universities in Reading, Nottingham, Sparsholt (Hampshire) and Canterbury - engaging with visitors and offering simple spiritual tools and free booklets on topics of particular interest.

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

The highlight of our events calendar was the two-day 2025 UK ECK Soul Adventure Seminar, at The Civic Trowbridge in May. 214 in-person attendees were joined by 62 online for a full programme of talks, workshops, spiritual discussion and creative arts.

At the year-end, net assets stand at £696,147 with a £37,949 surplus for the year.



Steve Mallett
Chairman

Dated 11 September 2026

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 2025.

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 31 March 2014.

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 one 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 spritual 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 Doug Kunin, 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:

	2025 £	2024 £
Net income	37,949	108,040
Unrestricted funds available for the general purposes of the Charity	696,147	658,198
Restricted funds	-	-
Total funds	696,147	658,198
Designated reserves included in unrestricted funds above	342,264	328,394

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 11 September 2026 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 2025

I report to the charity trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2025, 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 accord 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.

N Howatson

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

Date: 11 September 2026

Eckankar United Kingdom CIO
Statement of Financial Activities
for the year ended 31 December 2025

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Incoming resources (Note 2)				
Income and endowments from:				
Donations and legacies	33,334	-	**33,334**	110,771
Charitable activities	22,912	-	**22,912**	8,541
Investments	10,731	-	**10,731**	6,886
Other	-	-	**-**	-
Total	66,977	-	**66,977**	126,198
Resources expended (Note 3)				
Expenditure on:				
Charitable activities	29,028	-	**29,028**	18,158
Other	-	-	**-**	-
Total	29,028	-	**29,028**	18,158
Net income/(expenditure) before tax for the reporting period	37,949	-	37,949	108,040
Net income/(expenditure) before investment gains/(losses)	37,949	-	**37,949**	108,040
Net income/(expenditure)	37,949	-	**37,949**	108,040
Transfers between funds	-	-	**-**	-
Net movement in funds	37,949	-	**37,949**	108,040
Reconciliation of funds:				
Total funds brought forward	658,198	-	**658,198**	550,158
Total funds carried forward	696,147	-	**696,147**	658,198

Eckankar United Kingdom CIO
Charity number: 1165900
Balance Sheet
as at 31 December 2025

	Notes	Unrestricted funds £	Restricted income funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	6	2,214	-	**2,214**	1,190
Current assets					
Stocks	7	22,909	-	**22,909**	22,425
Debtors	8	14,081	-	**14,081**	15,049
Cash at bank and in hand	9	660,288	-	**660,288**	622,441
Total current assets		697,278	-	**697,278**	659,915
Creditors: amounts falling due within one year	10	(3,345)	-	**(3,345)**	(2,907)
		693,933	-	**693,933**	657,008
Total net assets		696,147	-	**696,147**	658,198
Funds of the Charity					
Unrestricted funds	11			**696,147**	658,198
Total funds				**696,147**	658,198

Approved by the board of Trustees on: 11 September 2026

S Mallett
Trustee

S Kumar
Trustee

Eckankar United Kingdom CIO
Notes to the Accounts
for the year ended 31 December 2025

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.

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.

2 Analysis of income

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Donations and legacies				
General donations	33,334	-	33,334	33,188
Legacies	-	-	-	77,583
Total	33,334	-	33,334	110,771
Charitable activities				
ECK Materials sales	11,132	-	11,132	8,541
Seminar income	11,780	-	11,780	-
Total	22,912	-	22,912	8,541
Income from investments				
Interest received	10,731	-	10,731	6,886
Total	10,731	-	10,731	6,886
TOTAL INCOME	66,977	-	**66,977**	126,198

3 Analysis of expenditure

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Expenditure on charitable activities (note 4)				
Direct spending	22,921	-	**22,921**	11,612
Support costs	6,107	-	**6,107**	6,546
Total	29,028	-	**29,028**	18,158
TOTAL EXPENDITURE	29,028	-	**29,028**	18,158

4 Expenditure on charitable activities

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Direct spending				
ECK Materials cost of sales (note 5)	6,858	-	**6,858**	3,384
Seminar costs	8,884	-	**8,884**	-
Missionary costs	5,967	-	**5,967**	5,974
Student costs	1,212	-	**1,212**	1,460
Donation to parent church	-	-	**-**	794
	22,921	-	**22,921**	11,612
Support costs				
Administrative overheads				
Accounts package	171	-	**171**	186
Insurance	783	-	**783**	732
Registered Office	282	-	**282**	282
Information Centre	1,411	-	**1,411**	1,504
Stationery, printing and copying	61	-	**61**	167
Publicity expenses	2,087	-	**2,087**	2,337
Professional fees				
Independent Examiners fee	576	-	**576**	540
Legal fees	-	-	**-**	200
Financial costs				
Bank charges and paypal fees	392	-	**392**	388
Depreciation & amortisation	344	-	**344**	210
	6,107	-	**6,107**	6,546

5 ECK Materials

	Unrestricted funds £	Restricted income funds £	Total funds £	Prior year funds £
Sales of materials	11,132	-	**11,132**	8,541
Cost of sales				
Stock brought forward	22,425	-	**22,425**	16,453
Purchases	5,693		**5,693**	8,289
Customs duties etc	362	-	**362**	225
Postage	803	-	**803**	842
Total stock value	29,283	-	**29,283**	25,809
Stock carried forward	22,909	-	**22,909**	22,425
Stock used	6,374	-	**6,374**	3,384
ECK Materials surplus for the year	4,758	-	**4,758**	5,157

5 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees	576	540

6 Tangible fixed assets

	Equipment £	Office furniture & fittings £	Display plant £	Total £
Cost				
At 1 January 2025	4,665	4,011	3,145	11,821
Additions	1,368	-	-	1,368
At 31 December 2025	6,033	4,011	3,145	13,189
Depreciation				
At 1 January 2025	3,475	4,011	3,145	10,631
Charge for the year	344	-	-	344
At 31 December 2025	3,819	4,011	3,145	10,975
Net book value				
At 31 December 2025	2,214	-	-	2,214
At 31 December 2024	1,190	-	-	1,190

7 Stocks

	Stock For distribution £	For resale £	Work in progress £	Total £
Charitable activities:				
At 1 January 2025	-	22,425	-	22,425
Added in period	-	6,858	-	6,858
Expensed in period	-	(6,374)	-	(6,374)
At 31 December 2025	-	22,909	-	22,909

8 Debtors

	2025 £	2024 £
Accrued income (Gift Aid)	2,046	4,335
Prepayments and accrued income	6,815	6,590
Other debtors	5,220	4,124
	14,081	15,049

9 Cash at bank and in hand	2025 £	2024 £
Short term deposits	473,806	162,455
Current accounts	186,450	459,954
Cash floats	32	32
	660,288	622,441

10 Creditors: amounts falling due within one year	2025 £	2024 £
Accruals and deferred income	558	540
Other creditors	2,787	2,367
	3,345	2,907

11 Charity funds

	Unrestricted ECK Temple Centre Designated fund £	General funds £	Restricted funds £	Total funds £
Current year				
At 1 January 2025	328,394	329,804	-	658,198
Income	13,870	53,107	-	66,977
Expenditure	-	(29,028)	-	(29,028)
Transfers	-	-	-	-
Gains and losses	-	-	-	-
At 31 December 2025	342,264	353,883	-	696,147
Previous 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	328,394	329,804	-	658,198

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.

12 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.