

# Independent Examiner's Report to the Trustees of The Nigerian Society of Engineers, Glasgow Scotland Branch

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2024 which are set out on pages 1 to 3.

## Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

## Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

## Independent examiner's statement

No matter has come to my attention throughout my examination,

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

1. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



**Name:** Jafaru Alhassan (FCCA)

**Professional body:** ACCA

**Address:** 2 Langroods Circle Paisley. PA3 2DL

**Date:** 20<sup>th</sup> May 2024.



Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2023		31	March	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations and Subscriptions	1,757	0.00	0.00	0.00	1,757	750.00
Legacies	0.00	0.00	0.00	0.00	0.00	0.00
Grants	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from fundraising activities	1,192.66	0.00	0.00	0.00	1,192.66	9,296.14
Gross trading receipts	0.00	0.00	0.00	0.00	0.00	0.00
Income from investments other than land and buildings	0.00	0.00	0.00	0.00	0.00	0.00
Rents received	0.00	0.00	0.00	0.00	0.00	0.00
Gross receipts from other charitable activities	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
<b>A1 Sub total</b>	<b>2,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,950</b>	<b>10,046.14</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from sale of investments	0.00	0.00	0.00	0.00	0.00	0.00
<b>A2 Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total receipts</b>	<b>2,950</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,950</b>	<b>10,046</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	0.00	0.00	0.00	0.00	0.00	0.00
Gross trading payments/Office Administration	302.62	0.00	0.00	0.00	302.62	936.56
Investment management costs	0.00	0.00	0.00	0.00	0.00	0.00
Payments relating directly to charitable activities	1,374.56	0.00	0.00	0.00	1,374.56	7,504.73
Grants and donations	0.00	0.00	0.00	0.00	0.00	0.00
Governance costs:	0.00	0.00	0.00	0.00	0.00	0.00
• Audit / independent examination	150.00	0.00	0.00	0.00	150.00	100.00
• Preparation of annual accounts	0.00	0.00	0.00	0.00	0.00	0.00
• Legal costs	0.00	0.00	0.00	0.00	0.00	0.00
• Other	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
<b>A3 Sub total</b>	<b>1,827.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,827.18</b>	<b>8,541.29</b>
<b>A4 Payments relating to asset and investment</b>						
Purchases of fixed assets	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00
<b>A4 Sub total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total payments</b>	<b>1,827.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,827.18</b>	<b>8,541.29</b>
<b>Net receipts / (payments)</b>	<b>1,122.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,122.48</b>	<b>1,504.85</b>
<b>A5 Transfers to / (from) funds</b>					0.00	
<b>Surplus / (deficit) for year</b>	<b>1,122.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,122.48</b>	<b>1,504.85</b>

**Section B Statement of balances**


Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	2,148.81	0.00	0.00	0.00	2,148.81	643.96
	Surplus / (deficit) shown on receipts and payments account	1,122.48	0.00	0.00	0.00	1,122.48	1,504.85
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
	<b>Cash and bank balances at end of year</b>	<b>3,271.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,271.29</b>	<b>2,148.81</b>
(Agree balances with receipts and payments account(s))							

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
<b>B2 Investments</b>			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
		<b>Total</b>	<b>0.00</b>	<b>0.00</b>

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
<b>B3 Other assets</b>			0.00	0.00	0.00
			0.00	0.00	0.00
			0.00	0.00	0.00
			0.00	0.00	0.00
			0.00	0.00	0.00
			0.00	0.00	0.00
			0.00	0.00	0.00
			0.00	0.00	0.00
			<b>Total</b>	<b>0.00</b>	<b>0.00</b>

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
<b>B4 Liabilities</b>			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
		<b>Total</b>	<b>0.00</b>	<b>0.00</b>

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
<b>B5 Contingent liabilities</b>			0.00	0.00
			0.00	0.00
			0.00	0.00
		<b>Total</b>	<b>0.00</b>	<b>0.00</b>

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Oluseun Adediran	06 May 2024

**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** Unrestricted funds are those that may be used at the discretion of the management committee in furtherance of the objects of the charity. The management committee maintain a single unrestricted fund for the day-to-day running of the Society. There were no Restricted funds, Expendable endowment funds nor Permanent endowment funds throughout the year. During the year the Society received total subscriptions from members, of £1,757 towards their daily activities and raised total fund of £1,192.66 towards events, through donations from members event registration fees.

	Type of activity or project supported	Individual / institution	Number of grants made	£
<b>C2 Grants Received</b>	Subscriptions from members	Members	70	1,757.00
	Funds raising (events)	Members	12	1,192.66
	<b>Total</b>			<b>2,949.66</b>

**C3a Trustee** If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b) **X**

	Authority under which paid	£
<b>C3b Trustee remuneration - details</b>		

**C4a Trustee** If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b) **X**

		Number of trustees	£
<b>C4b Trustee expenses - details</b>	Virtual Office services & Accomodation	N/A	158.74
	Hospitality, Welfare & supports	N/A	200.00
	Charitable Activities	N/A	1,174.56
	Honorarium Materials	N/A	0.00
	Zoom subscription	N/A	143.88
	Independent Examiner's fee	N/A	150.00
	<b>Total</b>		

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
<b>C5 Transactions with trustees and connected persons</b>			0	0
			0	0
			0	0
			0	0
			0	0

**C7 Other info** **Basis of accounting**  
 These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

**Related party transactions**  
 The Society did not incur any cost relating to connected persons during the year.