

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

I report on the accounts of The Nigerian Society of Engineers, Glasgow Scotland Branch, for the year ended 31 March 2026, as 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 requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees have determined that the audit requirement under Regulation 10(1)(d) of the 2006 Regulations does not apply. Instead, an independent examination is required under Section 44(1)(c) of the 2005 Act.

My responsibility is to carry out such an examination and to report on whether any matters have come to my attention in the course of my work.

Basis of Independent Examiner's Statement

My examination has been conducted in accordance with Regulation 11 of the 2006 Regulations. The procedures undertaken include:

- a review of the accounting records maintained by the charity,
- a comparison of the accounts presented with those records, and
- consideration of any unusual items or disclosures, seeking explanations from the trustees where necessary.

The procedures undertaken do not constitute an audit and do not provide the same level of assurance. Accordingly, I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect:
 - proper accounting records have not been kept in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
 - the accounts do not accord with those records or fail to comply with Regulation 9 of the 2006 Regulations; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner.

Name: Jafaru Alhassan (FCCA)

Professional designation : Chartered Certified Accountant (ACCA)

Address: 2 Langroods Circle Paisley. PA3 2DL

Signature:



Date: 23/05/2026.



The Nigerian Society of Engineers, Glasgow Scotland Branch

SC050880

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025		31	March	2026

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 £
A1 Receipts						
Donations and Subscriptions	2,100.00	0.00	0.00	0.00	2,100.00	2,090.00
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	3,390.80	0.00	0.00	0.00	3,390.80	15,429.29
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
A1 Sub total	5,490.80	-	-	-	5,490.80	17,519.29
A2 Receipts from asset & investment sales						
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
A2 Sub total	0.00	0.00	0.00	0.00	0.00	0.00
Total receipts	5,490.80	-	-	-	5,490.80	17,519.29
A3 Payments						
Expenses for fundraising activities	531.56	0.00	0.00	0.00	531.56	9638.96
Gross trading payments/Office Administration	711.19	0.00	0.00	0.00	711.19	3317.20
Investment management costs	0.00	0.00	0.00	0.00	0.00	0.00
Payments relating directly to charitable activities	950.00	0.00	0.00	0.00	950.00	3,494.01
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	350.00	0.00	0.00	0.00	350.00	350.00
• 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
A3 Sub total	2,542.75	0.00	0.00	0.00	2,542.75	16,800.17
A4 Payments relating to asset and investment						
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
A4 Sub total	0.00	0.00	0.00	0.00	0.00	0.00
Total payments	2,542.75	0.00	0.00	0.00	2,542.75	16,800.17
Net receipts / (payments)	2,948.05	0.00	0.00	0.00	2,948.05	719.12
A5 Transfers to / (from) funds					0.00	
Surplus / (deficit) for year	2,948.05	0.00	0.00	0.00	2,948.05	719.12

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 £
B1 Cash funds	Cash and bank balances at start of year	3,990.41	0.00	0.00	0.00	3,990.41	3271.29
	Surplus / (deficit) shown on receipts and payments account	2,948.05	0.00	0.00	0.00	2,948.05	719.12
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
	Cash and bank balances at end of year	6,938.46	0.00	0.00	0.00	6,938.46	3,990.41
(Agree balances with receipts and payments account(s))		-	-	-	-	-	-

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

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

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

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
		Oluseun Adediran	23 May 2026
		Olubunmi Adedire	23 May 2026

Section C Notes to the Accounts

C1 Nature and purpose of funds	Unrestricted and Restricted Funds Unrestricted funds are those that may be used at the discretion of the management committee in furtherance of the charity's objectives. The Society maintains a single unrestricted fund, which is used to support its day-to-day operations. There were no restricted funds, expendable endowment funds, or permanent endowment funds held during the year. During the year, the Society received: £1,100 in membership subscriptions , which supported its routine activities. £4,391 in event-related income , raised through donations from members and event registration fees.
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	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants Received	Subscriptions from members	Members	44	2,100.00
	Funds raising (events)	Members	24	3,390.80
			Total	5,490.80

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
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	Authority under which paid	£
C3b Trustee remuneration - details		

C4a Trustee	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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		Number of trustees	£
C4b Trustee expenses - details	Virtual Office services & Accomodation	N/A	555.31
	Hospitality, Welfare & supports	N/A	950.00
	Charitable Activities	N/A	0.00
	Conference and Events	N/A	531.56
	Honorarium Materials	N/A	0.00
	Zoom subscription	N/A	155.88
	Independent Examiner's fee	N/A	350.00
		Total	2,542.75

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

C7 Other info	Basis of Accounting These accounts have been prepared on a Receipts and Payments basis (money actually received and money actually paid out during the financial year), in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Related Party Transactions There were no transactions during the year with related or connected persons that require disclosure under the relevant accounting regulations.
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