



## Costs and Requirements for Changing or Appointing NGO/Association Trustees in Nigeria

### Description

Changing or appointing trustees for a registered organisation in Nigeria is now more convenient with the Corporate Affairs Commission (CAC) offering an online platform for submissions.

This guide will help you understand the simplified requirements and costs for the process while ensuring compliance with the law.

### Requirements for Changing or Appointing Trustees

All submissions for trustee changes or appointments are completed online via the CAC portal.

Below are the necessary documents and steps to follow:

- 1. Duly Completed Change of Trustees Form**

This form can be accessed and filled out on the CAC's online post-incorporation portal.

- 2. Formal Application**

The application for changing or appointing trustees must be signed by the chairman, secretary, or solicitor. The completed form is uploaded online.

- 3. Publication of Notice in Newspapers**

A notice of the intended trustee change must be published in two newspapers (one

local, one national). This notice is then uploaded to the portal for CAC's review. It provides a 28-day window for any objections.

#### 4. **Minutes of General Meeting**

The minutes of the meeting where the decision to change or appoint trustees was made must be signed by both the chairman and secretary and uploaded.

#### 5. **Trustees Declaration Form**

Each new trustee is required to swear a legal declaration (affidavit) at the High Court or before a notary public, which is then scanned and submitted online.

#### 6. **Photocopy of Identity Document**

A photocopy of the information page from each trustee's international passport or national ID card is required and uploaded.

#### 7. **Original Certificate of Incorporation**

The original certificate of incorporation or a Certified True Copy (CTC) must be submitted for cancellation through the CAC portal.

#### 8. **Updated Annual Returns**

Ensure your organisation's annual returns are up to date before making the submission.

#### 9. **Payment of Fees**

Fees are paid online through the CAC portal (see the breakdown of costs below).

## Cost Breakdown for Trustee Changes

Here is a simple chart of the costs involved in the online process for changing or appointing trustees:

| Requirement                            | Cost (₦)              |
|----------------------------------------|-----------------------|
| CAC Filing Fee                         | 15,000                |
| Newspaper Publication (local/national) | 10,000                |
| Notarization (per trustee)             | 2,000 per declaration |
| Professional Fee (varies by service)   | 100,000 – 250,000     |

## Key Considerations

- **Online Application Process:** All steps, from filling out the forms to uploading documents and paying fees, are completed on the CAC portal (

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<https://post.cac.gov.ng/login>).

- **Meeting Minutes:** Ensure the minutes reflect the reasons for trustee changes and the voting process, and include a list of members present.
  - **Newspaper Publication:** The published notice must list the outgoing and new trustees and invite any objections within 28 days.
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## Why Formalising Trustee Changes is Crucial

Trustees are responsible for the legal and financial management of organisations, so their appointment or removal must follow legal protocols.

Failing to meet these requirements may result in penalties from the CAC, and the organisation could face future legal challenges.

Following the steps and understanding the costs involved ensures your organisation remains compliant, making the transition of trustees smooth and straightforward.

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