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# Laws of Nigeria

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## The Complete 2004 Laws of Nigeria

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### NIGERIAN CHILDREN'S TRUST FUND ACT

ARRANGEMENT OF SECTIONS

SECTION

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An Act to establish the Nigerian Children's Trust Fund and to set up a board of trustees to manage and administer the Fund for the provision of relief to Nigerian children in need and for matters connected therewith.

[1990 No. 30.]

[10th October, 1990]

[Commencement.]

WHEREAS the year 1979 was observed in Nigeria as the International Year of the Child;

AND WHEREAS it is necessary to build further upon the achievements of the said year through an integrated approach to child welfare services to the benefit of the Nigerian child;

AND WHEREAS it is expedient to establish a trust fund for the development of the Nigerian child into which fund payment shall be made partly by means of private subscriptions and partly by public monies; AND WHEREAS it is expedient to establish and incorporate a body to be known as the Board of Trustees of the Nigerian Children's Trust Fund and to make other provisions in connection therewith.

1. Establishment of the Nigerian Children's Trust Fund

(1) There is hereby established a fund to be known as the Nigerian Children's Trust Fund (in this Act referred to as "the Fund") for the purpose of providing integrated welfare services and programmes for the benefit of the Nigerian child.

(2) The Fund shall consist of-

(a) such monies as may be contributed by the Government of the Federation, a State or a local government;

(b) such sums of money as may be raised, from time to time, by the Board by way of contributions or donations from any person (whether corporate or unincorporated);

(c) monies earned or realised from any property or investment acquired by or vested in the Board of Trustees under this Act; and

(d) all sums of monies or assets which in any manner become payable to or vested in the Board of Trustees in respect of its functions under this Act.

(3) In this Act, any reference to a child is a reference to a person who has not attained the age of sixteen years and "relief" means any purpose connected with-

(a) the provision of scholarship;

(b) the provision of emergency relief and social assistance, including food stuff, clothing, medical and hospital stores and facilities and means of shelter; and

(c) the amelioration of the condition of any child affected by this Act.

2. Establishment of the Board of Trustees, etc.

(1) The Fund shall be managed by the National Advisory Council of the National Commission for Women and which for the purposes of this Act shall-

(a) constitute the Board of Trustees of the Fund (in this Act referred to as "the Board");

(b) be a body corporate with perpetual succession and a common seal; and

(c) may sue and be sued in its corporate name.

[1993 No. 72.]

(2) Members of the Board (who are not members by virtue of their office) shall each hold office for a period of three years only.

(3) The Board shall meet not less than four times in a year and on such other occasions as the Board may consider necessary.

(4) The quorum of the Board shall be seven.

(5) At any meeting of the Board, the chairman shall preside, but if he is absent, the members present at the meeting shall appoint one of their number to preside at the meeting.

(6) The Board may appoint one or more committees to carry out on behalf of the Board such of its functions as the Board may determine.

(7) The Board may co-opt persons who are not members of the Board or any committee thereof and such persons may take part in the deliberations of the Board or any committee thereof, but shall not vote or count towards the quorum of the Board or a committee at any meeting of the Board or the committee concerned.

(8) Subject to the provisions of section 27 of the Interpretation Act, the Board may make standing orders regulating its proceedings or the proceedings of any committee thereof.

(9) The administrative expenses of the Board shall be borne by the National Commission for Women, until such time as the Fund is able to bear such expenses from its own resources.

[1993 No. 72.]

### 3. Functions of the Board

The functions of the Board shall be to-

(a) conduct a regular assessment of the financial and material requirements of Ni-gerian children in such needy circumstances as the Board may determine and to administer the Fund for the provision of relief in respect of such children;

(b) make grants to voluntary organisations in the Federation from the Fund;

(c) organise and implement programmes for the welfare of children, especially children who have not attained school age and such other programmes as are embodied in any National Development Plan for the benefit of children;

(d) devise ways and means of raising contributions and donations for the Fund in pursuance of section 1 (2) (b) of this Act, and for this purpose, the Board may, from time to time, organise charity dances, shows, exhibitions and such other fund-raising events as it may deem fit;

(e) acquire assets for and on behalf of the Fund; and

(f) do such other things which in its opinion are necessary or expedient for the proper performance of its functions under this Act.

### 4. Powers of the executive chairman to give directives

Subject to the provisions of this Act, the executive chairman may give to the Board directives of a general nature with regard to the exercise by the Board of its functions under this Act and it shall be the duty of the Board to comply with the directives.

## 5. Officers of the Fund

(1) There shall be an officer of the Fund who shall be called the Secretary/Treasurer.

(2) The Secretary/Treasurer shall be-

- (a) the chief executive and accounting officer of the Fund;
- (b) responsible for the day-to-day management and operations of the Fund.

(3) The Secretary/Treasurer shall be appointed by the executive chairman from among officers in the National Commission for Women.

(4) Without prejudice to the generality of his functions under subsection (2) of this section, the Secretary/Treasurer shall be responsible for-

- (a) the payment of all disbursements authorised by the Board under this Act;
- (b) accounting for all monies collected, paid or otherwise expended under this Act;
- (c) carrying out any directions of the Board.

(5) The Board may, from time to time, appoint such other persons to be employees of the Fund to assist the Secretary/Treasurer in his functions under this Act.

(6) Employees of the Fund shall be civil servants in the service of the Government of the Federation within the meaning of the Constitution of the Federal Republic of Nigeria 1999.

(7) Service in the Fund shall be pensionable service within the meaning of the Pensions Act.

## 6. Investment

(1) The Board shall invest in Nigeria such assets of the Fund as it may, from time to time, determine.

(2) Subject to subsection (3) of this section, the Board shall not invest in properties and securities except-

- (a) securities specified under the Trustee Investments Act;
- (b) shares in other securities of a society registered under any law relating to co-operatives;
- (c) loans to building societies approved by the Minister of Finance;
- (d) loans on real property, machinery and plant in Nigeria;
- (e) cash on deposit in or bills of exchange accepted by licensed banks;
- (f) such other securities as may be prescribed by order made by the President.

(3) The Board shall ensure that not less than 25 per cent of the total assets invested at any time pursuant to this section, is invested in the securities mentioned in paragraph (a) of subsection (2) of this section.

(4) Subject to the other provisions of this section, the Board may, from time to time, subject to the provisions of any relevant enactment by deed under its seal, sell or otherwise dispose of any property or security acquired by or vested in the Board upon such terms as it may deem fit.

## 7. Penalty for unauthorised levy or contribution

(1) Any person who, without lawful authority, levies or accepts any contribution from any other person, purporting such levy or contribution to be made for the purposes of this Act, shall be guilty of an offence and liable on conviction to a fine of #5,000 or to a sum equal

to twice the value of the collections received, whichever is the greater, or to imprisonment for a term of two years or to both such fine and imprisonment.

(2) The court shall make an order directing that the fine imposed under the provisions of subsection (1) of this section be paid over to the Board.

(3) Where an offence under this Act is committed by a body corporate or firm or other association of individuals-

- (a) every director, manager, secretary or other similar officer of the body corporate;
- (b) every partner or officer of the firm;
- (c) every person concerned in the management of the affairs of the firm; or
- (d) every person who was purporting to act in any such capacity as aforesaid,

shall severally be guilty of that offence and liable to be proceeded against and punished for the offence as if he has himself committed the offence unless he proves that the act or omission constituting the offence took place without his knowledge, consent or connivance.

(4) In this section, "**court**" means Federal High Court.

### **8. Exemption from tax**

(1) The Board shall be exempt from the payment of income tax on any income accruing from investments made by the Board or otherwise howsoever and, accordingly, the provisions of any enactment relating to the taxation of companies or trust funds, shall not apply to the Board or the Fund.

(2) Notwithstanding the provisions of any enactment or law relating to the taxation of individuals, any donation made by any person shall, for the purposes of any enactment or law, be exempted from income tax.

### **9. Accounts**

(1) The Board shall keep proper accounts in respect of monies forming part of the Fund and proper records in relation thereto.

(2) The Board shall open and operate such bank accounts in the Central Bank of Nigeria or any of its branches or such other bank as the Board may, from time to time, determine.

(3) For the purpose of the withdrawal of funds from any bank account of the Fund, the Secretary/Treasurer and any other member authorised by the Board in that behalf, shall be the signatories and such withdrawals shall be regulated in such manner as the Board may, from time to time, determine.

(4) The accounts of the Fund for each year shall be audited within six months after the end of that year.

### **10. Annual report**

The Board shall prepare and submit to the executive chairman, not later than three months after the end of each year, a report of the preceding year, containing-

- (a) an account of its operations and transactions throughout the preceding year;
- and
- (b) a statement of the accounts of the Fund for the preceding year, audited in accordance with section 9 (4) of this Act.

### **11. Interpretation**

In this Act, unless the context otherwise requires-

"Board" means the Board of Trustees of the Nigerian Children's Trust Fund established by section 2 of this Act;

"chairman" means the chairman of the Board of Trustees;

"Fund" means the Nigerian Children's Trust Fund set up by section 1 of this Act;

"member" means any member of the Board and includes the chairman.

## 12. Short title

This Act may be cited as the Nigerian Children's Trust Fund Act.

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