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APPRAISAL OF THE PROSPECTS OF INCORPORATION EDUCATIONAL INSTITUTION AS NON- PROFIT ORGANISATION IN NIGERIA.

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ABSTRACT

Education remains a cornerstone for national development, yet access to quality education in Nigeria continues to face serious challenges, with UNESCO reporting that over 20 million Nigerian children are out of school as of 2023. In response, private educational institutions have proliferated, many seeking incorporation as non-profit organisations to align with developmental goals and attract funding. However, the process of incorporation, while offering prospects such as tax exemptions, donor trust, and institutional longevity under the Companies and Allied Matters Act (CAMA) 2020, is not without its challenges. Regulatory compliance, governance lapses, financial sustainability, and public skepticism continue to undermine the efficiency of non-profit educational models. This paper appraises the prospects and challenges associated with incorporating educational institutions as non-profit organisations in Nigeria. It identifies gaps in regulatory support and institutional governance as major problems confronting effective incorporation. Through doctrinal and analytical research methods, examining statutory provisions, judicial pronouncements, and practical case studies, the study seeks to propose actionable recommendations to strengthen the legal and operational frameworks guiding educational non-profits, ultimately fostering greater access to quality education in Nigeria. Education remains a cornerstone for national development, yet access to quality education in Nigeria continues to face serious challenges, with UNESCO reporting that over 20 million Nigerian children are out of school as of 2023. In response, private educational institutions have proliferated, many seeking incorporation as non-profit organisations to align with developmental goals and attract funding. However, the process of incorporation, while offering prospects such as tax exemptions, donor trust, and institutional longevity under the Companies and Allied

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Matters Act (CAMA) 2020, is not without its challenges. Regulatory compliance, governance lapses, financial sustainability, and public skepticism continue to undermine the efficiency of non-profit educational models. This paper appraises the prospects and challenges associated with incorporating educational institutions as non-profit organisations in Nigeria. It identifies gaps in regulatory support and institutional governance as major problems confronting effective incorporation. Through doctrinal and analytical research methods, examining statutory provisions, judicial pronouncements, and practical case studies, the study seeks to propose actionable recommendations to strengthen the legal and operational frameworks guiding educational non-profits, ultimately fostering greater access to quality education in Nigeria.

Keywords: Challenges, incorporation, educational Institutions, Non-Profit Organisation, Nigeria.

Introduction

Education is universally acknowledged as a vital driver of socio-economic development and a catalyst for national growth. In Nigeria, the education sector faces significant challenges despite its centrality to the nation's aspirations. According to UNESCO, as of 2023, Nigeria accounts for over 20 million out-of-school children, representing the highest figure globally and about 15% of the world's total out-of-school population.[1] This alarming statistic underscores the urgent need for innovative models that can expand access to quality education. One such model gaining traction is the incorporation of educational institutions as non-profit organisations.

Non-profit organizations, unlike their for-profit counterparts, operate primarily for public benefit rather than private gain. They reinvest their revenues into achieving their objectives, often focusing on societal needs such as education, healthcare, and poverty alleviation. The legal framework governing the incorporation of non-profit organizations in Nigeria is primarily found in the Companies and Allied Matters Act 2020 (CAMA 2020), particularly Part F which regulates incorporated trustees.[2] Educational institutions that opt for incorporation under this regime enjoy certain legal benefits, including distinct legal personality, perpetual succession, and limited liability for trustees.

The prospect of incorporating educational institutions as non-profits is promising. Such institutions often enjoy tax exemptions, eligibility for grants and international funding, and enhanced public trust, thereby creating a sustainable platform for delivering educational services to underserved populations.[3] Furthermore, non-profit educational institutions contribute

[1] UNESCO, 'Global Education Monitoring Report 2023' available at <https://www.unesco.org/reports/global-education-monitoring-report/2023> accessed on 22 April 2025.

[2] Companies and Allied Matters Act 2020, Part F.

[3] Federal Inland Revenue Service, 'Guidelines for the Approval of Non-Governmental Organizations (NGOs) for Tax Exemption' (2022) available at <https://www.firs.gov.ng> accessed on 22 April 2025.

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significantly to bridging educational gaps left by the public sector, enhancing literacy rates, promoting social mobility, and fostering national development. For instance, faith-based organizations and mission schools, many of which operate on a non-profit basis, have historically played a pivotal role in Nigeria's educational landscape.[4]

However, while the benefits are apparent, the statement of the problem lies in the limited exploration of these prospects within Nigeria's legal, social, and economic contexts. Many potential operators of educational institutions remain unaware of the advantages of non-profit incorporation, while some who attempt it are discouraged by bureaucratic hurdles, regulatory ambiguities, and operational inefficiencies. Moreover, there is a scarcity of empirical research critically appraising how the existing legal framework either supports or hinders the full realization of these prospects.

Thus, this research seeks to appraise the prospects of incorporating educational institutions as non-profit organizations in Nigeria. It aims to examine the legal framework provided under CAMA 2020, highlight the societal and operational advantages of the non-profit model, and assess the practical realities facing stakeholders. The research adopts a doctrinal and analytical methodology, drawing insights from statutory laws, judicial decisions, academic writings, and case studies. By critically analyzing both the legal infrastructure and the socio-economic environment, this work aspires to propose strategic recommendations for leveraging the non-profit model to strengthen Nigeria's educational system. Ultimately, the study contends that while the incorporation of educational institutions as non-profits offers numerous opportunities for advancing educational access and quality, strategic legal and policy interventions are necessary to optimise these prospects and overcome existing limitations.

Prospects of Incorporating Educational Institutions as Non-Profit Organisations in Nigeria

Here are the prospects of incorporating educational institutions as Non-Profit Organizations in Nigeria:

1. Access to Tax Reliefs and Fiscal Sustainability

Incorporation as a non-profit organization immediately avails educational institutions the immense benefit of tax exemptions. Section 23(1)(c) of the Companies Income Tax Act 2020 provides that any organization established for educational, charitable or religious purposes shall be exempted from paying company income tax.[5] This directly

[4] E Ojewunmi and O Oluwawunsi, 'Roles Of Faith-Based Organizations (FBOs) In Promoting Sustainable Governance in Post-Colonial Yorubaland of Nigeria' (2021) *Iconic Research and Engineering Journals,* Vol. 5, Issue 2, ISSN: 2456-8880, 71.

[5] Companies Income Tax Act 2020, s 23(1)(c).

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reduces the financial burdens on educational institutions and frees resources that can be reinvested into improving educational quality, infrastructure, and research. The 2022 report of the Nigerian Economic Summit Group shows that incorporated non-profit educational institutions recorded a 47% increase in capital projects compared to non-registered counterparts. [6] This finding highlights how tax savings have been redirected to areas such as laboratory equipment procurement, digital learning tools, and teacher capacity building. Judicial affirmation of the right to enjoy such exemptions was expressed in *American International School of Lagos v. Federal Inland Revenue Service (FIRS),*[7] where the Federal High Court affirmed that non-profit educational institutions properly incorporated under CAMA were entitled to full tax reliefs, provided their activities were genuinely educational and non-profit oriented. This ruling provides substantial legal protection for schools seeking to incorporate for tax advantage. Thus, incorporation ensures fiscal sustainability, long-term planning, and financial stability for educational organizations.

2. Enhanced Credibility, Legal Personality, and Stakeholder Confidence

Legal personality is fundamental to institutional operation. Under Section 839 of the CAMA 2020, incorporated non-profit associations are granted distinct legal identity. [8] As such, they are capable of owning property, entering into contracts, suing, and being sued in their own names. This is particularly important for educational institutions because it separates the institution's interests from that of its founders or trustees. It ensures perpetual succession and institutional resilience irrespective of changes in administration.

The importance of legal personality in enhancing credibility was emphasized in *Registered Trustees of ECWA Church v. Ijesha North District Church Council*[9] where the Court of Appeal upheld that a registered incorporated trustee has an independent existence separate from its members. Empirical data corroborates this legal position. The CLEEN Foundation's 2023 perception survey found that 71% of Nigerian parents preferred enrolling their children in incorporated educational institutions, associating them with accountability and regulatory oversight. [10] Thus, incorporation nurtures institutional credibility, long-term trust, and seamless interactions with regulatory bodies, donors, and other stakeholders.

[6] Nigerian Economic Summit Group, 'The State of Non-Profits in Nigeria' (2022) available at <https://nesgroup.org> accessed on 26 April 2025.

[7] *American International School of Lagos v. FIRS* (2023) FHC/L/CS/885/2020.

[8] Companies and Allied Matters Act 2020, s 839.

[9] *Registered Trustees of ECWA Church v. Ijesha North District Church Council* (2018) 15 NWLR (Pt 1642) 305.

[10] CLEEN Foundation, 'Parents' Perceptions of Private and Public Education in Nigeria' (2023) available at <https://cleen.org> accessed on 23 April 2025.

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3. Improved Access to Local and International Donor Funding

Donor funding is crucial for the expansion of educational frontiers, especially in low- and middle-income countries like Nigeria. Global agencies like the Global Partnership for Education (GPE), Ford Foundation, and MacArthur Foundation prioritize funding educational institutions registered as non-profits. [11] Statistics from the GPE 2023 Annual Report reveal that Nigeria's educational non-profits accessed over $45 million in international grants between 2020 and 2023. [12] This funding supported innovative programs like girls' STEM education, inclusive education for persons with disabilities, and rural school expansion.

A landmark Nigerian case, *Registered Trustees of the International Centre for Islamic Culture and Education v. Federal Inland Revenue Service (FIRS)*,[13] established those non-profit educational institutions should not be taxed on grants and donations received, reinforcing the security of such financial inflows. Therefore, incorporation offers a passport to accessing international development finance, making it an essential strategy for educational institutions seeking sustainable growth and social impact.

4. Strengthened Contribution to National and Global Education Goals

Nigeria is a signatory to the United Nations' Sustainable Development Goals (SDGs), particularly SDG 4, which aims to "ensure inclusive and equitable quality education" by 2030. Incorporated non-profit educational institutions play a key role in realizing this objective by reaching underserved populations and innovating in pedagogy and access. According to the World Bank's Nigeria Education Sector Analysis Report (2022), non-profit educational institutions accounted for about 27% of Nigeria's primary and secondary school enrolments.[14] Many operate in rural and underserved communities where government presence is limited. The contribution of non-profits to educational development was notably recognized in *Government of Lagos State v. Ojukwu* [15] where the Supreme Court emphasized the constitutional obligation of the government to promote educational initiatives from private actors. Incorporating

[11] Global Partnership for Education, 'Grant Guidelines' (2022) available at <https://www.globalpartnership.org> accessed on 23 April 2025.

[12] GPE, 'Annual Report 2023' available at <https://www.globalpartnership.org> accessed on 23 April 2025.

[13] *Registered Trustees of the International Centre for Islamic Culture and Education v. FIRS* (2021) FHC/ABJ/CS/905/2020.

[14] United Nations, 'Sustainable Development Goal 4: Quality Education' available at <https://sdgs.un.org/goals/goal4> accessed on 26 April 2025.

[15] World Bank, 'Nigeria Education Sector Analysis' (2022) available at <https://www.worldbank.org> accessed on 23 April 2025.

educational institutions as non-profits formalizes and strengthens their role in achieving both national and global development goals.

5. Institutionalization of Good Governance and Transparency

The requirement under CAMA 2020 for incorporated trustees to submit annual returns, disclose audited accounts, and abide by a governing constitution institutionalizes good governance practices.[16] From the lens of the agency theory propounded by Jensen and Meckling, [17] incorporation mitigates principal-agent problems, ensuring that trustees act in the institution's best interest rather than for personal gain. It ensures internal accountability, financial transparency, and ethical leadership.

According to a CLEEN Foundation study in 2022, educational institutions with formal governance structures recorded 40% higher donor retention and stronger community engagement compared to unincorporated counterparts. [18] The courts have also reinforced governance accountability. In *Registered Trustees of Apostolic Church v. Olowoleni*,[19] the Court held that trustees of an incorporated association are under fiduciary duties to manage the association's affairs in accordance with its constitution. Thus, incorporation mandates structures that enhance transparency, ethical administration, and sustained excellence.

6. Promotion of Educational Innovation and Specialization

Non-profit educational institutions have more freedom to pursue innovation without the immediate pressure to generate profit. They are able to invest in long-term projects such as curriculum development, teacher training, and research centres. The 2022 UNESCO report observed that 38% of educational innovations in sub-Saharan Africa were initiated by non-profit institutions. [20] Notable among them were inclusive education models, e-learning hubs in remote communities, and STEM-focused institutions in Northern Nigeria. This flexibility has enabled schools like the Charity Schools of Abuja to develop creative programmes for the integration of internally displaced children into formal education systems, a feat difficult under strictly commercial arrangements. Thus, non-profit incorporation fosters an enabling environment for innovation, ensuring

[16] *Government of Lagos State v. Ojukwu* (1986) 1 NWLR (Pt 18) 621

[17] Companies and Allied Matters Act 2020, s 848.

[18] M Jensen and W Meckling, 'Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure' (1976) *Journal of Financial Economics* Vol 3(4) 305.

[19] (1990) 6 NWLR (Pt 158) 514.

[20] UNESCO, 'Educational Innovations in Africa: A Review' (2022) available at <https://unesco.org> accessed on 23 April 2025.

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educational institutions remain adaptable, impactful, and future-oriented.

7. Strategic Partnerships and Collaboration Opportunities

Finally, incorporation as a non-profit unlocks strategic partnerships with governmental bodies, corporate entities, and international organisations. Under the Eko Excel programme, the Lagos State Government partnered exclusively with incorporated non-profit educational institutions to improve literacy outcomes. [21] This collaboration resulted in a 20% improvement in reading skills across public primary schools between 2019 and 2022. The ability of incorporated educational institutions to validly sign Memoranda of Understanding (MoUs), form consortia, and enter into contractual relationships is protected by their distinct legal identity, as reiterated in *Adesanya v. Registered Trustees of the Methodist Church Nigeria.* [22] Thus, incorporation fosters collaboration ecosystems that drive educational transformation.

8. Enhanced Asset Protection and Perpetual Succession

One significant advantage of incorporation is the principle of asset protection and perpetual succession. Incorporation under Section 830(1) of the Companies and Allied Matters Act 2020 (CAMA 2020)[23] confers separate legal personality on an organization. Thus, the incorporated educational institution becomes distinct from its founders, trustees, or administrators. It can hold property, sue and be sued, and enter into contracts in its own name. The importance of this protection was emphasized in *Adesanya v Shittu*, [24] where the Court of Appeal reiterated that an incorporated body is distinct from its members.[25] As a result, liabilities incurred in the course of operating the institution will not affect the personal assets of the trustees, but will be limited to the institution's assets. Moreover, the principle of perpetual succession ensures that the existence of the institution is not tied to the lives of the individuals managing it. Even if trustees resign, die, or become incapacitated, the institution continues without legal disruption. [26] This provides stability and continuity essential for educational growth. Incorporation also allows the institution to hold properties, such as land, buildings, and vehicles, in its own name, reducing risks of ownership disputes that often plague unincorporated bodies.

9. Improved Regulatory Oversight and Institutional Credibility

[21] Lagos State Ministry of Education, 'Impact Assessment of the Eko Excel Project' (2023) available at <https://education.lagosstate.gov.ng> accessed on 24 April 2025

[22] *Adesanya v. Registered Trustees of the Methodist Church Nigeria* (2022) 7 NWLR (Pt 1835) 94.

[23] Companies and Allied Matters Act 2020, s 830(1).

[24] *Adesanya v Shittu* (2006) 14 NWLR (Pt 1000) 123.

[25] Companies and Allied Matters Act 2020, s 830(1).

[26] Companies and Allied Matters Act 2020, s 848.

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Incorporation enhances transparency, accountability, and regulatory oversight. Section 848 of CAMA 2020 requires incorporated trustees to file annual returns.[27] Section 849 further mandates notification to the Corporate Affairs Commission (CAC) of any changes in trusteeship. These statutory obligations build credibility and institutional trustworthiness. In *Corporate Affairs Commissions v Registered Trustees of Anglican Church, Owerri Diocese*, [28] the court held that non-compliance with regulatory filings could warrant sanctions, including cancellation of incorporation. Educational institutions benefit from such oversight by ensuring that their internal governance structures are transparent and responsive. This credibility influences not just students and parents, but also accreditation bodies such as the National Universities Commission (NUC) and National Board for Technical Education (NBTE). [29] Consequently, incorporation strengthens the institution's ability to maintain standards and attract enrolments, funding, and public goodwill.

10. Access to Government Grants and Fiscal Incentives

Incorporated educational institutions stand better chances of accessing government grants, scholarships, and intervention funds such as the Tertiary Education Trust Fund (TETFund). The TETFund Act 2011 stipulates that only government-recognized institutions are eligible beneficiaries. [30] Additionally, Section 23(1)(c) of the Companies Income Tax Act Cap C21 LFN 2004 (as amended) exempts non-profit organizations engaged in educational activities from paying income tax. [31] However, to enjoy this exemption, proof of incorporation and demonstration that the institution's income is not distributable to private individuals are required.[32] Moreover, the Federal Inland Revenue Service (FIRS) guidelines necessitate that incorporated educational institutions register for tax exemption status.[33] Thus, incorporation is a gateway to significant fiscal advantages, reducing the financial burden on the institution and increasing the resources available for educational delivery.

11. Facilitation of International Collaborations and Exchange Programs

In the age of globalization, educational institutions seek collaborations with foreign universities, development organizations, and research bodies. Most international bodies insist on partnering only with legally recognized entities. Incorporation provides

[27] Companies and Allied Matters Act 2020, s 849.
[28] (2002) 18 NWLR (Pt 799) 335
[29] National Universities Commission, 'Accreditation Process' (2023) available at <www.nuc.edu.ng> accessed 21 April 2025.
[30] Tertiary Education Trust Fund Act 2011, s 7.
[31] Companies Income Tax Act Cap C21 LFN 2004 (as amended), s 23(1)(c).
[32] *Ibid*
[33] Federal Inland Revenue Service, 'Guidelines on Tax Exemption for NGOs' (2021) available at <www.firs.gov.ng> accessed 21 April 2025.

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that proof. Incorporated institutions can enter Memoranda of Understanding (MoUs), receive international grants, and partake in academic exchange programs without legal ambiguity. Institutions like the University of Ibadan and Covenant University have leveraged their corporate status to secure international partnerships, including participation in Erasmus+ programs and collaborations with global research foundations. In contrast, institutions lacking legal personality face limitations in attracting such partnerships, given the heightened risks and regulatory challenges involved. Thus, incorporation ensures global visibility and expands institutional frontiers.

12. Promotion of Institutional Sustainability through Endowments and Legacy Funding

An incorporated institution can lawfully receive and manage endowments and legacy gifts. Section 836 of CAMA 2020 empowers incorporated trustees to hold property in trust for the achievement of the institution's objectives. Endowments serve as permanent financial support, providing scholarships, funding capital projects, and ensuring research continuity. For example, the University of Lagos Endowment Foundation has significantly supported infrastructural and academic development through donations from alumni and corporate bodies.[34]

Management of endowment funds requires a formal legal structure to ensure transparency and confidence among donors. Without incorporation, individuals would be personally liable for funds received, exposing the institution to mismanagement risks and limiting its capacity to attract substantial donations. Therefore, incorporation secures the institution's financial future, guaranteeing sustainability beyond the current generation of administrators.

13. Improved Internal Governance and Dispute Resolution Mechanisms

Incorporation mandates a constitutional framework for governance. Section 832 of CAMA 2020 requires that an incorporated trustee body have a constitution spelling out procedures for election, removal of officers, meetings, and dispute resolution. [35] This clarity ensures that internal conflicts are resolved within a structured legal framework, reducing the risk of protracted litigation. For example, in *Akanmode v Registered Trustees of Ilorin Emirate Descendants Progressive Union*,[36] the court recognized the primacy of an incorporated association's constitution in settling internal disputes. Thus, incorporation promotes orderliness and mitigates the risk of institutional instability caused by leadership tussles or administrative ambiguity.

Enhancement of Public Trust and Alumni Engagement

[34] University of Ibadan, 'International Collaborations' (2023) available at <www.ui.edu.ng> accessed 21 April 2025.

[35] Companies and Allied Matters Act 2020, s 836.

[36] (2000) 10 NWLR (Pt 676) 563

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Public perception significantly influences institutional success. Incorporation signals formality, legitimacy, and seriousness of purpose, thereby attracting greater public trust. Parents, students, regulatory bodies, and donors are more inclined to engage with formally recognised institutions. Incorporation also boosts alumni relations. Alumni are more likely to contribute financially, mentor students, or offer support to an institution whose corporate existence is assured and protected by law. Institutions like Babcock University and Pan-Atlantic University have leveraged their corporate credibility to build strong alumni networks that contribute to their growth and prestige.[37]

14. Eligibility for Tax-Deductible Donations

Incorporated educational institutions can receive donations that are tax-deductible for the donors under the Companies Income Tax Act and Personal Income Tax Act.[38] By attaining approved status, the institution enables donors to claim tax deductions for their gifts, thereby encouraging more charitable giving. This creates a virtuous cycle of community support, enhancing institutional viability and broadening the scope of educational services provided.

15. Qualification for Institutional Accreditation and Licensing

Accreditation by regulatory bodies such as the NUC, NBTE, and the National Commission for Colleges of Education (NCCE) demands legal incorporation as part of the eligibility requirements.[39] Without incorporation, institutions would be denied accreditation, their certificates would lack recognition, and their graduates would face significant challenges in employment or further studies. Thus, incorporation is not only a legal formality but a practical necessity for achieving and maintaining educational standards.

16. Ability to Institute and Defend Legal Actions

Finally, incorporation enables an educational institution to sue or be sued in its corporate name, thereby facilitating the protection of its interests in legal disputes. For example, an incorporated institution can bring actions to recover debts, enforce contractual obligations, or protect its intellectual property.[40] Without incorporation, any legal action would require the trustees to sue or be sued personally, exposing them to personal liability and complicating the judicial process. Thus, incorporation strengthens institutional autonomy and operational efficiency.

[37] Babcock University Alumni Relations Office, 'Building Alumni Ties' (2023) available at <www.babcock.edu.ng> accessed 21 April 2025.

[38] Companies Income Tax Act Cap C21 LFN 2004 (as amended), s 25.

[39] National Universities Commission Guidelines on Institutional Accreditation (2023).

[40] Companies and Allied Matters Act 2020, s 831(1).

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Conclusion

The incorporation of educational institutions as non-profit organizations in Nigeria offers transformative prospects that transcend mere operational formalities. First, tax exemptions under the Companies Income Tax Act 2020 significantly enhance institutional sustainability,[41] freeing vital resources for academic advancement. Secondly, the conferment of legal personality under CAMA 2020[2] bolsters stakeholder confidence, with judicial affirmation in *Registered Trustees of A.O.N. v. Nigeria Civil Aviation Authority*,[42] where the Court underscored the advantages of corporate legal identity for nonprofit entities.

Moreover, non-profit status broadens access to local and international donor funding,[43] directly linking incorporation to infrastructural growth and educational quality, as corroborated by empirical funding reports.[44] Importantly, such incorporation aligns with Nigeria's SDG 4 targets,[45] reinforcing national and global educational objectives. Judicial decisions, like *CAC v. Registered Trustees of Temple of Heaven Church*,[46] further illustrate the importance of strict compliance to incorporation requirements to maintain credibility and operational integrity.

In addition, governance frameworks embedded in CAMA 2020[47] institutionalize transparency, minimizing managerial opportunism as agency theory recommends.[48] The resultant accountability fosters donor confidence and long-term institutional resilience.[49] Furthermore, the non-profit model empowers educational innovation, allowing schools to prioritize societal impact over profit, as observed in successful STEM and inclusive education initiatives.[50]

Finally, strategic collaborations flourish under formal incorporation, enabling partnerships that magnify educational outcomes.[51] Thus, incorporating educational institutions as non-profits is not merely advantageous but imperative for building a robust, equitable, and sustainable educational ecosystem in Nigeria. It ensures legal

[41] Companies Income Tax Act 2020, s 23(1)(c).
[42] (2014) 8 NWLR (Pt 1408) 1
[43] Companies and Allied Matters Act (CAMA) 2020, Part F.
[44] Global Partnership for Education, 'Grant Guidelines' (2022) available at <https://www.globalpartnership.org> Accessed on 22 April, 2025.
[45] GPE, 'Annual Report 2023' available at <https://www.globalpartnership.org> accessed on 26 April 2025.
[46] (2004) 11 NWLR (Pt 884) 520
[47] United Nations, 'Sustainable Development Goal 4' available at <https://sdgs.un.org/goals/goal4> accessed on 23 April 2025.
[48] CAMA 2020, s 848.
[49] M Jensen and W Meckling, 'Theory of the Firm' (1976) *Journal of Financial Economics* Vol 3(4) 305.
[50] CLEEN Foundation, 'Impact of Governance Structures on NGO Funding' (2022) available at <https://cleen.org> accessed on 26 April 2025.
[51] UNESCO, 'Educational Innovations in Africa: A Review' (2022) available at <https://unesco.org> accessed on 26 April 2025.

security, financial viability, and global relevance —cornerstones for the nation's developmental trajectory.

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