



EVANGELICAL ACTION (BRAZIL)

Charity No: 277235

Annual Report and Accounts for the year

1st July 2023 to 30th June 2024

If you have any comments or queries, please contact:-

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www.eabrazil.org

EVANGELICAL ACTION (BRAZIL)

Charity No: 0277235

ANNUAL ACCOUNTS for the period 1st July 2023 to 30th June 2024

Statement of Financial Activities:

	Unrestricted Funds 2023/2024 £	Restricted Funds 2023/2024 £	Total This Year 2023/2024 £	Total Last Year 2022/2023 £
<u>Incoming Resources</u>				
Voluntary Income:				
General Fund	133,397	-	133,397	92,302
Action Child Sponsorship & Schools		22,648	22,648	16,190
Care Centre		17,932	17,932	5,254
Extra Child Sponsorships Gifts		65	65	535
Gift Scheme		4,360	4,360	5,085
Medcraft Fund		3,305	3,305	3,595
New Horizons		2,346	2,346	2,626
Other Specified Gifts		8,701	8,701	14,764
Total Incoming Resources:	133,397	59,357	192,754	140,351
<u>Resources Expended</u>				
Charitable Activities:				
Funds sent to Brazil	112,528	58,872	171,400	143,450
Bank Charges	371		371	395
Miscellaneous Expenditure	362		362	331
Publicity	1,267		1,267	1,153
Total Resources Expended:	114,528	58,872	173,400	145,329
 Net Incoming/Outgoing Resources	 18,869	 485	 19,354	 - 4,978
Total Funds Brought Forward	31,597	- 3,747	27,850	32,828
Total Funds Carried Forward	50,466	- 3,262	47,204	27,850

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Balance Sheet:

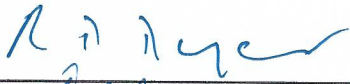
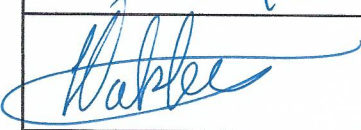
	Unrestricted Funds 2023/2024 £	Restricted Funds 2023/2024 £	Total This Year 2023/2024 £	Total Last Year 2022/2023 £
<u>Current Assets</u>				
Gift aid debtor	4,036	1,994	6,030	3,685
Cash in bank and in hand	41,174		41,174	24,165
	45,210	1,994	47,204	27,850
<u>Current Liabilities</u>				
	-	-	-	-
Total Current Net Assets	45,210	1,994	47,204	27,850
<u>Funds of the Charity</u>				
Unrestricted Income Funds	45,210	-	45,210	27,120
Restricted Income Funds	-	1,994	1,994	730
Total Funds	45,210	1,994	47,204	27,850

Signed by 2 of the Trustees on behalf of all of the Trustees:

Signature

Print Name

Date of Approval

	ROY DYER	19 OCT 2024
	LISA OAKLEY	19 Oct 2024

EVANGELICAL ACTION (BRAZIL)

ANNUAL ACCOUNTS for the period 1st July 2023 to 30th June 2024

Notes to the Accounts:

1. Accounting Policies

- a) Accounting convention – These accounts have been prepared in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice 2016.
- b) Fund accounting – Unrestricted funds are funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. The costs of raising and administering such funds are charged against the specific fund.
- c) Incoming resources – All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.
- d) Resources expended – All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is not netted off against related income and is shown inclusive of VAT which cannot be reclaimed.

2. Trustee Expenses

All trustees give their time voluntarily and no expenses or remuneration have been paid during this or the prior year.

3. Governance Costs

Fees for annual independent examination of the accounts are nil for this year.

4. Restricted and Unrestricted Income Funds

Any donations which are received earmarked for a specific purpose are treated as restricted funds, and all other donations received are placed in the General Fund, to be used where needed for the general activities of the charity. The various funds, and their purposes are listed below:-

- ❖ General Fund – to be used for the general activities of the charity.
- ❖ Action Child Sponsorship & Schools - providing support, additional schooling and food.
- ❖ Care Centre – provides health and dental care for the needy.
- ❖ Extra Child Sponsorship Gifts – gifts given by child sponsors for birthdays and Christmas, or other specified purposes.
- ❖ Gift Scheme – a gift scheme run by EAB to support various projects in Brazil.
- ❖ Medcraft Fund – financial support for missionaries John & Liz Medcraft.
- ❖ New Horizons – support for the Ibiara region of Brazil.
- ❖ Other Specified Gifts – any other gifts given for specific items/projects.

EVANGELICAL ACTION BRAZIL – CHARITY NO: 0277235

Independent Examiner's Report to the Trustees of Evangelical Action Brazil

I report on the accounts of Evangelical Action Brazil for the year ended 30th June 2024.

Respective Responsibilities of Trustees and Examiner:

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report:

My examination was carried out in accordance with general directions given by the Charity Commission. 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 seeking 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 no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement:

In connection with my examination, no material matters have come to my attention (~~other than that disclosed below~~*) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records

I have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:



Name:

JANET CARTER

Date:

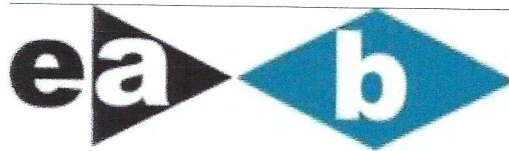
30/09/24

Relevant Professional Qualification or Body:

ACMA

Address:

24 HILBURY RD, ALDERHOLT
FORDINGBRIDGE, HANTS, SP6 3BQ.



TRUSTEES ANNUAL REPORT

The Trustees present their report and accounts for the financial year ended 30 June 2024.

Overview of legal status and constitution:

Legal status

Evangelical Action (Brazil) was legally constituted on 25 November 1976, amended 5 February 1997 and amended 8 March 2003. EAB was founded as the "Gospel to Brazil faith mission" in 1938.

Principal Address

6 The Glade, Langley, Southampton, SO45 1ZP

Objectives

The formal objective of EAB is:

The advancement of the Christian religion by collecting sums of money in the United Kingdom for the purposes of supporting missionaries from the United Kingdom in Brazil through the Brazilian registered organisation ACEV (Ação Evangélica - translated as "Evangelical Action", formally known as "O Evangelho Ao Brazil Missao De Fe") translated as "The Gospel to Brazil Faith Mission", to look after the affairs of those missionaries whilst they are out of the United Kingdom, and provide relief to the Brazilians in necessitous circumstances.

In practice this means that EAB is involved in both spiritual and social action, and this is summarised below, and in the attached Field Directors report.

Trustees

The following served as trustees during this period:- Roy Dyer (Chair), Beryl Gough (Treasurer), Mary Dyer, Jamie James (resigned June 2024), Josie James (resigned June 2024), Philip Medcraft, Jean North (resigned September 2024), Lisa Oakley, Neil Parsons, Marian Rashleigh, and David Shearing.

Recruitment of Trustees

The trustees may appoint additional trustees as and when the need arises.

Review of activities

The following areas show how the charity has met the requirement to deliver public benefit.

Religious / Spiritual Action

God abundantly blessed EAB throughout another year and the number of Christians in our 81 churches (down 2 on last year) is 3,241 (up 63). The breakdown of these 81 churches is that we have 25 bigger churches, 27 medium size churches and 29 small churches and church plants.

There is a Bible College, together with on-line distance learning, and leadership training takes place at many venues.

Social Action

The ministry of the Mission through our partners in Brazil - ACEV, is to provide an integral message whereby we seek to offer help for the whole person, spiritual and practical.

EAB is active in areas such as medical/dental health, schooling, helping people with disabilities including deafness, blindness and learning difficulties, well drilling, food bank and soup runs, drug dependency, providing toilets and showers, market garden projects, and income generation. We seek to help the needy irrespective of belief. A full summary can be found in the attached Directors report.

Publicity

There are many ways of communicating with the Mission's supporters:-

- Through the magazine 'In Touch', and regular 'nutshell' reports sent either by e-mail or post.
- A website is available at www.eabrazil.org, which includes editions of the 'In Touch' magazine.
- Facebook <https://www.facebook.com/eabrazil>
- Instagram [eab_brazil](https://www.instagram.com/eab_brazil)
- The Field Director's daily 'Blog' is also available on line at <http://johnmedcraft.blogspot.com.br>

Financial review:

£192,754	During the financial year EAB received this income.
£27,850	EAB started the financial year with this balance
£47,204	EAB ended the financial year with this balance.
£171,400	Total funds transferred to Brazil in support of the objectives of the charity.

Chairman's comment regarding finances:

On behalf of the board, I thank all the supporters of EAB for their faithful support and giving over the year.

Reserves Policy:

The Trustees aim to hold in reserves if possible 3 month's worth of General Fund budget, which currently equates to £27,000.

Statement of responsibilities of the Trustees:

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice.

The Charities Act requires the Trustees to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the surplus or deficiency for the year then ended.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies, and apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on an ongoing concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records in order to disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2016. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the board:

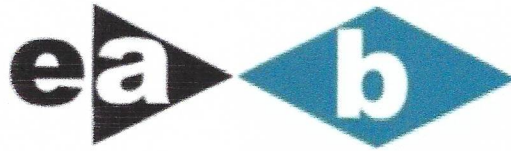
Trustee:



Roy Dyer, Chairman of the Trustees

Date:

19 OCT 2024



**ANNUAL REPORT AND APPRAISAL DOCUMENT
FOR THE YEAR 2023/2024
(September 2024)**

Dear Mr. Chairman and Members of the EAB UK Board of Trustees,

Greetings to you all at the AGM! Our comments below follow the points in last year's Vision & Objectives Statement.

*1. An expanding and consolidated network of **EAB churches** in partnership with ACEV, our Brazilian partner, so as to spread further the Gospel of Jesus Christ and practice the Church's integral mission. To facilitate this EAB will continue to **fund missionaries, national pastors, pioneer evangelists, evangelism and church planting** in a variety of needy places.*

God has blessed EAB throughout another year and the number of Christians in our 81 churches (down 2 on last year) is 3,241 (up 63). The breakdown on these 81 churches is that we have 25 bigger churches, 27 medium size churches and 29 small churches and church plants.

2 new pastors were ordained this year as was one woman missionary. Another woman missionary was given probationary ministerial status. Two pastors were removed as was one woman missionary.

This consolidated state of EAB/ACEV growth is the result of consistent evangelism over another year. This evangelism was carried out in city, town, village and rural churches, via our 2 radio programs from towns and cities, through the distribution of Bibles, Gospel Tracts, and through evangelistic events in prisons, open-air services, and through solid Bible expositional preaching and teaching far and wide.

EAB/ACEV has an online system of reports for general coordination of churches and projects which was created by Philip Medcraft and called ACEV Digital. This is working extremely efficiently.

*2. **Theological training and learning** will continue to be supported financially by EAB in Campina Grande (ACEV Bethel Seminary) so as to capacitate leadership of increasingly high quality. It will also support and encourage online theological training courses*

The EAB/ACEV Bible College at Campina Grande is going well but EAB/ACEV focuses more on distance learning online with excellent partnerships with two Bible Colleges in south Brazil – FTSA & ISBL. ISBL gives our students a 70% discount which is a wonderful help. There are about 20 people from EAB/ACEV doing online theological courses at the moment and about 27 are attending the Bible College in Campina Grande. These colleges are important in giving support to EAB/ACEV's church growth by providing quality training and teaching for new leaders whilst keeping costs low.

EAB/ACEV runs seminars and workshops for its existent leaders throughout the year so as to constantly upgrade our leadership's capabilities in general and we have continued to open the doors to other denominations so as to be a blessing on a wider scale. These are run both at the Green Pastures Centre and other major EAB/ACEV centres and seek to be constantly training leadership and thus improving the quality and capacity of their work. We believe that the learning process never ends and certainly doesn't finish upon graduation from college. Of special importance is our annual pastors and leaders conference held in September at Green Pastures.

3. EAB will continue to fund ACEV Action schools for poor children throughout the ACEV area of activities providing supportive extra education to that given in children's regular schools, plus a meal a day. In two counties the schools are fully-fledged primary schools. EAB will support financially the four-person coordination team so as to maintain excellence in this project through teacher-training and performance monitoring.

The EAB/ACEV Action Schools are really making an impact and difference in over 800 children's lives. EAB needs to increase its funding of Action Schools and has a waiting list of new places that need and want schools.

4. EAB will continue to support ACEV's Katriona M. Graham Care Centre funding dentists, social worker, nurses and a special needs expert so as to provide social, health and dental care for the genuinely needy. EAB will fund medicines for those that cannot afford them where possible, and provide transport and care in larger centers should the care available in the interior Care Centre not be adequate for particularly serious cases. The Centre will continue its work in the field of a food bank, senior citizens and the deaf. It will also run a project to combat illegal drug use. The Centre will host community meetings to discuss community needs.

The Care Centre has undergone a process of rebuilding, modernization, and revamp. It was a major job. We are now in the process of furnishing and equipping the centre.

The EAB/ACEV Care Centre has pressed on throughout another year with a wide range of activities. The food bank functions daily to help families in financial or health crises and we now run regular 'Soup Runs' to take food to the hungry and very poor in the slums.

The Centre normally has a social worker and a nurse available and the medical work at the Centre now focuses on guaranteeing people's rights with respectful and adequate treatment in hospitals. Our dentist continues to attend the poor, and happy dental hygiene education is carried out by our staff both at the Centre, local schools and outlying communities with the children always receiving free brushes and toothpaste at the end of their teaching sessions. The dental work this year has been blessed.

The Care Centre's weekly program for senior citizens continues to be most beneficial through the use of occupational therapies and spiritual reflections which have cured some of depression. Periodically we distribute hampers with food and treats for our seniors as a way of cheering them up.

The Care Centre carries out daily work with the deaf and is increasingly the place where all deaf know they can find friendship, help, teaching, and support. The leadership of the work with the deaf is in the hands of a deaf pastor aided by a team of sign-language interpreters.

5. EAB will continue to provide the necessary infrastructure with phones, internet, electricity etc. so as to support in a backing role the ACEV well drilling projects funded by Tear Fund (UK). It is estimated that whilst Tear Fund provides the funding for well drilling and equipping, EAB funds about 25% of backing costs by funding ACEV staff, communication facilities & transport. EAB will provide similar infrastructure support for all ACEV projects.

EAB/ACEV dug/drilled a further 3 wells in the past year. 2 were in the municipality of Manaira in the state of Paraíba, and 1 was in an indigenous Indian village in the municipality of Carnauba da Penha in the state of Pernambuco. All these wells successfully hit water. The well projects are increasingly being supplemented by community organic market garden projects, productive market garden projects, reforestation, goat & chicken rearing and bee keeping so as to bring a wider impact on the communities with income and improved health. Our policy is always to keep handouts to a minimum and focus on helping the poor help themselves.

Further market garden projects were set up this year helping the poor to produce organic irrigated fruit and vegetables. The families are started off with equipment and given expert technical guidance together with seeds and fruit tree seedlings.

Other ACEV projects supported by EAB included the Imaculada playground project which benefits all the schools in the town on a rota system. A project training women to paint on cloth has now trained many groups of women in this new skill who are already helping support their families with their produce as a consequence. A further important project which EAB supports is the toilet/shower construction project for the very poor who do not have a toilet. The project gives people a water tank above a flush toilet, shower and hand basin, a clothes-washing sink outside and cess pits below. 2 more toilet/shower units were built this year bringing the total now built to 38.

6. ACEV's Green Pastures Reserve retreat, training and research center will continue to be funded by EAB throughout the year. The Centre will hold camps for youth and children which EAB will help fund, and will also fund research into alternative agro-forestry options for Brazil's semi-arid north-eastern interior. It will retain its Moringa Oleifera tree seed bank. It will increase its focus on native trees in partnership with the Federal University. EAB will also support an increasing ecological emphasis at this venue with educational objectives.

Full scale activities are on-going at the Green Pastures Nature Reserve and Christian Conference Centre with a variety of events for the EAB/ACEV church leadership. The Green Pastures Nature Reserve has now been formally recognized by the International Christian Environmental Organization called 'A Rocha' as a "friend of A Rocha".

A variety of annual activities are held at the Green Pastures Christian Conference Centre such as the Carnival Camp in February, the Campina Grande Men's Retreat in April, the annual Youth Camp in June and the Pastors and Leaders' Conference in September. A regular little council school is on-going there on weekdays.

The Moringa Oleifera tree project progresses at the Reserve, parallel to this hive of event activities, and last year the Moringa tree seed bank benefitted many people again. We supply individuals as well as universities and government research institutions.

The ecological side to Green Pastures is also bearing fruit and educating people of all age groups. We accept supervised visits from schools and

carry out work and research in partnership with the local university. The recognition of Green Pastures as a nature reserve has been enhanced by publication on the Internet of the large number of species of birds photographed and filmed at the Reserve, as well as of reptiles and mammals. This has generated even further academic interest and cooperation in both the field of botany and animal wildlife. The national government's environmental body (IBAMA) has recognized Green Pastures as a nature reserve and registered it for receiving creatures from the wild recovered from poachers or people who have been keeping wild animals in cages illegally. A lot of scientific research is now being carried out at Green Pastures and the register of all the Reserve's plant species so far known are being published.

A team of scientists from the State of Maranhão are continuing researching wild cats at Green Pastures.

EAB always speaks out against the evil being done against God's creation with the destruction of forests, wider use of insecticides etc.

7. Transport will be provided by EAB in a support role to all of ACEV's variety of activities. Vehicles will serve the ACEV communities with supplies and the carrying of leaders to their places of work amongst target communities. The maintenance and fueling of such vehicles will be funded by EAB.

To have a 4-wheel drive Jeep vehicle is so good for off-road scenarios but we will still need to upgrade this soon owing to wear and tear. The Kombi continues to be an excellent people transporter to services and projects.

8. EAB will help fund ACEV's radio ministries and community advocacy work stimulating community involvement through training and capacitating courses. EAB's aim is always to capacitate national and local leadership, avoiding paternalism and stimulating independence and community self-determination.

EAB/ACEV reached two towns and regions via radio over the past year. This continues to be an important means of evangelism around the region we work in. Both radios also transmit their programs on the Internet which increased even further the extent of the effect of this ministry.

EAB's advocacy work has also continued to spread and ACEV grassroots presence in council committees and think-tanks is an important way for EAB to bring Christian and Biblical principles to the forefront in a relevant

way to everyday Brazilian life. EAB continues to be active in combating political corruption.

9. EAB will continue to fund personnel in a support and management capacity for the ACEV Income Generation and Animal Husbandry Project called 4 Legs.

The Animal Husbandry (4 Legs) Project has developed further this year, and much positive feedback has been received with many people having been benefitted over the period. Many goats and hair sheep have been distributed to the poor thanks to the generosity of EAB supporters. The 2 Wings Project, with quality layer chickens and chicken pens, has been doing well and is proving to be popular as a means of incrementing income and supplementing diets amongst the rural poor. These projects all now integrate the EAB/ACEV rural community development program called "Sustainable Semi-Arid Region". Bee keeping is also part of the program and a trained technician is giving advice at grassroots level to the communities involved. The production of biogas from animal dung has now also been added to the battery of options for helping the rural poor. Underground dams are also a further option of water preservation in this dry region so as to facilitate horticultural production.

10. EAB will continue to fund ACEV projects that help in the care of special needs children and youth such as the deaf, blind and those with Down's Syndrome and special learning difficulties.

The work among the deaf continues to be quite outstanding and a benchmark for the region. The deaf are catered for socially, educationally, spiritually and medically by a growing team of experts, and this is now led by deaf pastor Luiz Carlos.

EAB continues to run one-year sign language interpreters training courses, and another one is on-going at this time. This is both beneficial for the deaf project in itself in the EAB churches, but also is creating work options as interpreters for those trained, as there are strong demands in schools and colleges for such people.

11. EAB will act in a consultation and managerial role in all the work carried out in partnership between EAB and ACEV. This work will be carried out by EAB's executive directors who will be funded by EAB. The headquarters offices and infrastructure, means of communication, and transport for the directors will be funded by EAB.

EAB's consultancy role is increasingly sought after and respected. EAB leaders are highly sought after for leadership positions in entities like

interdenominational ministers' fellowships and community organizations. Service to God and the community is always our aim.

Final conclusions:

EAB's year has been tainted by serious sin committed by one of our pastors. He has confessed and been removed from office. Please pray for us as we continue to deal with this problem and its related fallout. EAB/ACEV churches, centers and projects reach out more and more so as to make a difference to so many lives and communities.

We also thank regular donors and all who run fundraising activities for the general work of EAB and for those who spread the word of EAB by telling people about EAB's English language page on Facebook <https://www.facebook.com/eabrazil> and my English language blog now at <http://johnmedcraft.blogspot.com.br>. Regular email updates are also sent to EAB supporters with the 'Diary' edition now dispatched every two weeks on the 15th and 30th plus the 'Postal' edition (monthly and sent by regular mail to non-internet users). My personal Facebook page and my personal Instagram also constantly communicate EAB.

Regular photos and videos from the Green Pastures Nature Reserve and Christian Conference Centre can be seen at <https://www.facebook.com/ReservaVerdesPastos/>

EAB's InTouch magazine edition 101 was published earlier in the year. We have received some very positive feedback on the magazine. Trustee Marian Rashleigh does a very good job on this as editor.

Liz and I are considering making a trip to the UK in the late spring of 2025 and ask for your prayers for this. We fancy a change of time of year this time round.

God bless you and all that pray for the work of EAB and support it.

John & Elizabeth Medcraft
EAB Directors