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**INSTITUTO BRASILEIRO DE ESTUDOS E APOIO COMUNITÁRIO  
QUEIRÓZ FILHO  
INSTITUTE STATUTE**

**NAME, REGISTERED OFFICE, AND PURPOSES**

**Article 1** – The Instituto Brasileiro de Estudos e Apoio Comunitário Queiróz Filho [Queiróz Filho Brazilian Institute for Studies and Community Support], IBEAC, registered in the CNPJ [National Register of Legal Entities] with number 47.460.183/0001-91, is a non-profit, non-economical private association under public law, established on June 11, 1981, for an indefinite period, with registered office in the City of São Paulo, State of São Paulo, Brazil, at Avenida Doutor Arnaldo, 2083, Sumaré. It has autonomy of administration, finances, and assets, and is governed by this Statute and the applicable laws.

**Article 2** – The objectives of IBEAC are oriented toward the promotion of social assistance through the practice of activities and purposes of public and social relevance, with the aim of:

- I – contributing to the development and improvement of the democratic process in Brazil;
- II – proposing and implementing studies, research, and training to learn about and contribute to the transformation of Brazilian society;
- III – stimulating experiences based on the principle of participation in civil society;
- IV – conducting actions that promote human rights, including the rights to education, health, social assistance, culture, sport, environment, sustainable development, social- and community-based tourism, and quality of life;
- V – promoting and stimulating excellent care of babies, children, adolescents, pregnant women, and mothers in the territories where it operates. To develop and implement actions and programs specifically aimed at children and adolescents, IBEAC seeks to implement their rights under the Estatuto da Criança e do Adolescente [Statute of the Child and Adolescent]—ECA: The





rights to life, health, food, education, sport, leisure, professionalization, culture, dignity, respect, freedom, and family and community coexistence; to offer guidance and socio-family and community support; to develop socio-educational support in an open environment; to advise institutions that develop programs provided for in Article 90 of the ECA – Law No. 8069/90.

- VI – encouraging and supporting the formation of centers, groups, movements, and community activities;
- VII – contributing to the political development of citizens, disseminating the values of democracy, social rights, education for peace and non-violence, solidarity, respect for ethnic/racial, gender, sexual, cultural, environmental, and religious diversity;
- VIII – promoting and producing publications of social interest in the form of books, magazines, newspapers, films, videos, and other means of communication;

**Paragraph One** – In conducting its activities, IBEAC shall observe the principles of legality, impartiality, morality, public-spiritedness, economicity, and efficiency, and shall not discriminate in any way by origin, race, color, age, sexual orientation, or any other form of discrimination, providing services permanently and free of charge.

**Paragraph Two** – IBEAC will also observe the principle of universality of care, being prohibited from directing its activities exclusively to its associates.

**Paragraph Three** – It is forbidden for the entity to participate in campaigns of politically partisan or electoral interest, in any means or form.

**Paragraph Four** – The dedication to the activities provided in the first paragraph is configured by means of direct execution of projects, programs, and related action plans, through the donation of physical, human, and financial resources, or through the provision of intermediary services to support other non-profit organizations, public sector bodies and companies that work in related areas.





**Paragraph Five** – In order to achieve its institutional objectives, IBEAC may develop media activities, such as conducting consultancies, selling books, art objects, and products by holding bazaars, events, workshops, and other similar activities.

## ASSOCIATES

**Article 3** – IBEAC consists of an unlimited number of associates who are individuals in full enjoyment of their civil rights, over 18 years old, and who contribute to the common development of the objectives of the association, being differentiated into the categories of “full” and “honorary”.

- I – Full associates, in addition to the signatories to the deed of foundation, are those who are admitted by proposal of the Executive Board, approved at the General Assembly, and actively participate in the activities of IBEAC;
- II – Honorary associates are those who are thus admitted by proposal of the Executive Board, approved at the General Assembly, accepting and applying these statutory and regulatory provisions, physically contributing to the achievement of IBEAC’s social objectives, and may collaborate with a monthly contribution in cash or goods, whose value will be at the discretion of each associate.

**Paragraph One** – The admission of associates will be through a proposal signed by a full associate, in full enjoyment of their rights, and only implemented after their approval at a meeting of the Executive Board subject to verification by the Supervisory Board.

**Paragraph Two** – Associates shall not be liable for the obligations of the association, even in a subsidiary manner.

**Article 4** – Rights of associates:

- I – to participate in the General Assembly;
- II – to vote for and be voted into elected positions;





- III – to convene an Extraordinary General Assembly with a proportion of one fifth (1/5) of the membership;
- IV – to leave the association at any time by request to the President;
- V – to present proposals, programs, and action projects.

**Paragraph One** – In order to enjoy any of the rights listed above, it is necessary for the associate to meet their duties to the association.

**Paragraph Two** – The rights of associates provided for in this Statute are personal and non-transferable.

**Article 5** – Duties of associates:

- I – to participate in the activities of the association;
- II – to comply with statutory and regulatory provisions;
- III – to abide by the resolutions of the General Assembly and the deliberations of the Executive Board;
- IV – to attend General Assemblies convened by the Executive Board;
- V – to look after the name and assets of IBEAC;
- VI – to cooperate for the development and greater prestige of IBEAC and to disseminate its objectives and actions.

**Article 6** – Removal of an associate:

Removal of membership shall be determined by the Executive Board and is permissible only with just cause, recognized as such in a disciplinary procedure, in which the right of a comprehensive defense shall be ensured, when there is proof of the occurrence of:

- I – a violation of the Association’s Statute;
- II – defamation of the Association, its members or its associates;
- III – activities contrary to the decisions of the general assemblies;
- IV – deviation from good conduct;
- V – questionable conduct through the practice of unlawful or immoral





acts;

**Paragraph One** – If just cause is determined, the associate will be duly notified of the facts attributed to them by extrajudicial notification so that they can present their advance defense within 20 (twenty) days from the receipt of the communication;

**Paragraph Two** – After the expiry of the period described in the previous paragraph, irrespective of whether a defense has been submitted, the matter shall be decided by a simple-majority vote of the directors present at an extraordinary meeting of the Executive Board;

**Paragraph Three** – If the penalty of removal is applied, the removed associate shall be entitled to appeal to the General Assembly, within 30 (thirty) days of the decision on their removal, by means of an extrajudicial notification expressing the intention to see the decision of the Executive Board as an object for deliberation and final judgment of the General Assembly.

**Paragraph Four** – Once removed, for whatever motive, the associate shall have no right to claim indemnification or compensation of any nature or for whatever reason;

**Paragraph Five** – An associate removed for lack of payment may be readmitted upon the payment of their debt to the treasury of the Association.

## ADMINISTRATION

**Article 7** – The following are the administrative bodies of IBEAC:

- The General Assembly
- The Executive Board
- The Supervisory Board





**Article 8** – The General Assembly, the sovereign body in terms of the intent of the Association, is constituted by associates who have fulfilled their duties to the Association and has the following powers:

- I – to elect and remove members of the Executive Board and the Supervisory Board;
- II – to modify this Statute;
- III – to deliberate on transformations or winding up of IBEAC and the destination of the assets;
- IV – to approve the Rules of Procedure drawn up by the Executive Board;
- V – to assess the financial statement, report and annual program submitted by the Executive Board;
- VI – to approve, upon proposal of the Executive Board, the admission of new associates;
- VII – to examine any acts of the Executive Board;
- VIII – to fill occasional vacancies on the Executive Board.

**Article 9** – The General Assembly shall meet ordinarily on a date set by the Executive Board during the first quarter of each year, and extraordinarily whenever convened by the Executive Board or 1/5 (one fifth) of the associates.

- I – The General Assembly shall be convened by notice of convocation posted at the IBEAC registered office, with minimum advance notice of ten days.
- II – The General Assembly shall be convened on first convocation if a simple majority of associates is present, and on second convocation, thirty minutes later, with any number.
- III – Decisions of the General Assembly shall be taken by simple majority vote of those present.

**Sole Paragraph** – For deliberations concerning the dismissal of directors, changes to the statute, which may be reformulated in whole or in part, including in relation to administration, winding up and fate of the assets of IBEAC, convening of an Extraordinary General Assembly specifically for such purposes shall be required; and the approval of such matters shall require the agreement of two thirds (2/3) of those present at the Assembly.





**Article 10** – The Executive Board consists of 3 members elected to the offices of President, Technical Director, and Administrative Financial Director.

- I – The Executive Board has a mandate of four years and may be re-elected to the same office.
- II – The Directors act entirely free of charge.

**Article 11** – It is incumbent upon the Executive Board, by the decision of at least two of its members:

- I – to promote activities designed to achieve the objectives of IBEAC;
- II – to approve the appointment and dismissal of personnel;
- III – to create study commissions;
- IV – to create regional centers or offices in inland cities or in other states;
- V – to establish agreements and exchanges with related entities;
- VI – to propose the admission of new associates to the General Assembly;
- VII – to establish annually the group of associates who have fulfilled their duties to the Association;
- VIII – to propose the modification of the Statute to the General Assembly;
- IX – to draw up the Rules of Procedure, as well as the budget, financial statement, report, and annual program, to be submitted to the General Assembly;
- X – to approve the acquisition of goods and services proposed by the Administrative Financial Director that exceed the limit established by the Executive Board.

**Article 12** – It is incumbent upon the President:





- I – to represent IBEAC, actively and passively, judicially or extrajudicially;
- II – to convene and preside over General Assemblies;
- III – to coordinate the association’s activities and enforce the Statute, Rules of Procedure, and the rulings of the General Assembly and Executive Board;
- IV – to act, together with another member of the Executive Board, as attorneys to represent IBEAC, including judicially;
- V – to appoint attorneys, whose mandate must specify the powers granted and have a specific period of validity for the handling of bank accounts by means of a debit card;
- VI – to sign, together with the Administrative Financial Director and/or the Technical Director, contracts that define obligations of IBEAC to any orders for the handling of funds, including checks or deposits and any kind of securities, security deposits, payment orders, budgetary forecasts, financial statements, balance sheets and financial reports.
- VII – to sign, together with the Administrative Financial Director and/or Technical Director, a currency-exchange contract for immediate use and/or with an advance for transactions of any amount;
- VIII– to sign, together with the Administrative Financial Director and/or Technical Director, a currency-exchange contract for immediate use without an advance for transactions of any amount, according to the type of formalization of the transactions contracted.

**Article 13** – It is incumbent upon the Administrative Financial Director:

- I – to undertake the administrative and financial management of IBEAC;
- II – in conjunction with the President, to manage the funds of the Association;
- III – to approve the acquisition of goods and services within the limit established by the Executive Board;
- IV – to propose to the Executive Board the acquisition of goods or services that exceed the limit mentioned in item III;
- V – to monitor the balance sheets and the annual financial statement at the end of the fiscal year, which starts on January 1 and ends on December 31;







**Article 14** – It is incumbent upon the Technical Director to organize and direct studies, courses, seminars and other works of IBEAC and, when required, to manage the Association funds together with the President.

**Sole Paragraph** – It is incumbent upon the Technical Director to substitute the President when the latter is absent or unavailable.

**Article 15** – The Supervisory Board consists of at least 03 (three) members, elected by the General Assembly, whose mandates coincide with the that of the Executive Board.

**Sole Paragraph** – It is the responsibility of the Supervisory Board:

- I – to issue an opinion on the accounts for consideration of the Assembly;
- II – to comment on financial and accounting performance reports;
- III – to comment on transactions carried out with assets; and
- IV – when requested, to collaborate with the Executive Board in the drafting and execution of the activities of IBEAC.

## RENDERING OF ACCOUNTS

**Article 16** – IBEAC’s accounts will be presented in accordance with the criteria of Law 187/2021. Thus, the Association:

- I – will maintain regular accounting bookkeeping that records revenues and expenses, as well as the registration as unpaid services, in a segregated manner, in accordance with the rules of the Federal Accounting Council and the fiscal legislation in force;
- II – will present certificates of good standing with regard to the absence of debts related to taxes administered by the Special Secretariat of





the Federal Revenue of Brazil and the Attorney General's Office of the National Treasury, as well as proof of regularity of the Guarantee Fund for Time of Service (FGTS);

- III – shall retain, for a period of ten (10) years, from the date of issue, the documents proving the origin and registration of its resources and those relating to acts or operations carried out that imply modification of the equity situation; and
- IV – shall present the accounting and financial statements duly audited by an independent auditor legally qualified with the Regional Accounting Councils, when the annual gross revenue earned is higher than the limit set by section II of the first paragraph of Article 3 of Complementary Law No. 123 of December 14, 2006.

## **ASSETS**

**Article 17** – The assets shall consist of the following:

- I – grants, donations, and contributions;
- II – goods and rights that the Association possesses or acquires in the course of its activities;
- III – income earned with any means-activities.

**Article 18** – The Association shall apply its revenue, income, earnings, and any operating profit entirely within Brazil and for the upkeep and development of its institutional objectives.

**Article 19** – The Association shall apply the grants and donations received for the purposes to which they are linked;

**Article 20** – The association shall not distribute to its advisers, associates, founders or benefactors its results, dividends, subsidies, shares, or parts of its assets, in any form or under any pretext, and, in the event of the provision of services to third parties, public or private, with or without assignment of labor, it shall not transfer to these third parties the





benefits related to immunity provided for in Paragraph 7 of article 195 of the Federal Constitution.

**Article 21** – The directors, advisers, partners, founders, benefactors, or equivalent shall not receive remuneration, advantages or benefits, directly or indirectly, in any form or for whatever reason, due to the powers, functions, or activities assigned to them by the respective acts of incorporation.

**Article 22** – The duration of existence of IBEAC will be indefinite and it can only be wound up when it fails to achieve the social objectives claimed. In this case, the General Assembly shall, in an extraordinary meeting, especially convened for this purpose, decide on the winding up of the Association by a vote of at least 2/3 (two thirds) of the total of its members, or by judicial decision.

**Sole Paragraph** – In case of dissolution of the entity, the remainder of its liquid assets will be transferred to another congenerous entity, which complies with Law No. 13,019 of March 21, 2014 and its amendments, and cumulatively holds the Certificate of Charitable Entity of Social Assistance—Certificado de Entidade Beneficente de Assistência Social [CEBAS]—or to public entities, pursuant to Complementary Law 187/2021, by determination of at least 2/3 (two thirds) of its associates.

**Article 23** – The Association does not constitute the assets of an individual or company and/or association that is not of a charitable nature for social assistance.

## GENERAL PROVISIONS

**Article 24** – The fiscal year shall comprise the period from January 01 to December 31 of each year.





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**Article 25** – Cases omitted in this Statute shall be resolved by the Executive Board and approved by the General Assembly.

**Article 26** – This Statute shall enter into force upon its approval by the Extraordinary General Assembly and its registration, and the Executive Board shall arrange for its disclosure.

São Paulo, March 17, 2023.

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**CAMILA MOREIRA  
MARQUES**

**OAB [Order of Attorneys of  
Brazil] /SP 156,372**

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**FERNANDA ANDRADE POMPEU**

**PRESIDENT—IBEAC**

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