

# Bird of Paradise Ministries in Rwanda

Northern Ireland · Charity number 106123

## Details

Known as	Bird of Paradise Ministries Rwanda Bird of Paradise Ministries
Status	Received
Company number	606882
Registered	2017-09-28
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

**Address**  
D N Robinson Ltd  
17 Grays Hill  
Bangor  
BT20 3bb  
BT20 3BB

**Phone** 028 9268 2789

**Email** [bobbimoore1@gmail.com](mailto:bobbimoore1@gmail.com)

**Website** [www.bpmr.org.uk](http://www.bpmr.org.uk)

## Activities

**Purposes:** The Charity's objects ("Objects") are specifically restricted to the following:- To care, comfort and relieve elderly people in Rwanda who are in need, in particular by the operation of residential care homes, the provision of food, clothing, and medical and personal care and the promotion of the social and spiritual welfare of elderly people within a Christian environment where Christian values are promoted and upheld.

**What the charity does:** The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Accommodation/housing,Welfare/benevolent

**Who the charity helps:** Older people,Overseas/developing countries

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£30,586	£13,809	£0	0

## Trustees

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Name	Role	Appointed
Rev Roberta Moore		

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**Bird of Paradise Ministries in Rwanda**

Northern Ireland - Charity number 106123

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# Accounts

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**BIRD OF PARADISE MINISTRIES IN RWANDA  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2025**

Company Registration number: NI606882

Charity Registration number: NIC106123

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025**

Officers & advisors

Directors' report

Independent Examiner's report

Statement of financial activities

Balance sheet

Notes to the financial statements

**BIRD OF PARADISE MINISTRIES IN RWANDA  
OFFICERS AND ADVISORS**

**Directors**

Roberta Moore  
Peter Summertom  
David Spiers  
Nziza Munyangaju

**Registered Office**

17 Grays Hill  
Bangor  
Co Down

**Independent Examiner**

Neil Robinson  
17 Grays Hill  
Bangor

**BIRD OF PARADISE MINISTRIES IN RWANDA**  
**TRUSTEES' ANNUAL REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2025**  
**Charity Registration Number NIC 106123**  
**HMRC Number XT33372**

**OBJECTIVES AND ACTIVITIES**

To care, comfort and relieve elderly people in Rwanda who are in need, in particular by the operation of residential care homes, the provision of food, clothing, and medical and personal care and the promotion of the social and spiritual welfare of elderly people within a Christian environment where Christian values are promoted and upheld.

**THE MISSION STATEMENT UNDERLINES THE ETHOS OF THE CHARITY.**

To demonstrate the love of God by putting faith in Jesus into action, so that the weak may say 'I am strong' and the poor may say 'I am rich'.

**THE VISION SETS OUT HOW IT CAME INTO BEING**

Jerome and Mary Munyangaju lived in Northern Ireland for more than 20 years. Jerome was Rector of Killyleagh Parish and Mary worked in a local nursing home. During family visits to Rwanda, they became increasingly concerned about the plight of many elderly homeless people. These senior citizens would usually have been cared for within the extended family but as a result of the horrific genocide in 1994 many of the survivors, mostly children and the elderly were left vulnerable and homeless. The elderly became the main carers for the children of deceased family members and neighbours with practically no support. Jerome and Mary's vision to provide care and support became a reality in 2010 when they offered to share their home in Kigali with four destitute elderly people. On 14 April 2011 Bird of Paradise Ministries was officially launched in Kigali in the presence of Government officials and church leaders. In September 2015 Jerome and Mary responded to God's call and re-located to Rwanda to be the first leaders of the charity based in Kigali.

**ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT**

Following the decision to suspend activities for one year, the Trustees have been considering the future of the Charity. The objective was to find a way forward which would honour Mary's memory and enable the vision which she and Jerome shared, to continue as far as possible. At the Annual General Meeting on 8 April 2024, it was agreed to hold a service of Thanksgiving and Celebration of Mary's life and ministry on Monday, 2<sup>nd</sup> September 2024 in Knockbreda Parish Church. The service was attended by Mary's family and a large number of supporters and friends of BPMR.

During the year, the Management Team met on 8 occasions. During the meeting held on 7<sup>th</sup> September it was proposed to close the Charity and enter negotiations with another Charity with similar objectives. Recognising the deep emotional ties involved, this was not an easy decision. However, it was approved unanimously by Trustees and Members.

At a meeting on 28 October, it was agreed to approach CMS Ireland, a charity with similar objects as BPMR. The response from the CMS Ireland Trustees was positive and it was agreed that they would

consider being the named charity once all outstanding issues were dealt with. These issues included disposal of the land in Kigali, closure of the Charity Shop in Downpatrick and any outstanding financial matters.

### **COMPLIANCE WITH PUBLIC BENEFIT**

During the time of suspension, there were no elderly orphans in residence in Kigali. Jerome continued to assist a small number of needy individuals known to him.

### **COMMUNICATION**

A letter, outlining the decision to approach CMSI to continue the work of BPMR, was sent to the support base in July 2025.

### **FINANCIAL PROVISION**

Following advice from the Charities Commission, the Charity Shop continued to operate until the end of July 2025. It is with deep regret that we record the death of Ella Cochrane who managed the shop for more than five years. Ella had been ill and died in September, just six weeks after the shop closed. BPMR was represented at her funeral service and our sympathy and gratitude for Ella's commitment to the shop were warmly received by her family.

**The Trustees have reviewed and agreed the financial statements for the year ended 31 March 2025.**

### **GOVERNING DOCUMENT**

The charity is governed by its Articles of Association. The current Trustees were reappointed and an additional Trustee, Nziza Munyangaju, was elected at the AGM on 8 April, 2024.

### **DECLARATIONS**

The Trustees declare that they have approved the trustees' report above.

Signature 

Full name: Roberta Moore

Position Mission Director

Date: 24 December 2025

## **Independent examiner's report to the charity trustees of Bird of Paradise Ministries in Rwanda**

I report on the accounts of the company for the year ended 31 March 2025.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 65 of the Charities Act  
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act  
State whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



D N Robinson  
Retired Chartered Accountant  
17 Grays Hill, Bangor, Co Down

Date: 24 December 2025

## BIRD OF PARADISE MINISTRIES IN RWANDA

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total funds £	2024 Total funds £
<b>Income</b>				
Donations and legacies	7,519	0	7,519	4,759
HMRC	3,012		3,012	0
Charitable activities	20,055	0	20,055	20,840
<b>Total income</b>	<b>30,586</b>	<b>0</b>	<b>30,586</b>	<b>25,599</b>
<b>Expenditure</b>				
Charitable activities	13,809	0	13,809	40,168
<b>Total expenditure</b>	<b>13,809</b>	<b>0</b>	<b>13,809</b>	<b>40,168</b>
<b>Net expenditure and net movement in funds for the year</b>	<b>16,777</b>	<b>0</b>	<b>16,777</b>	<b>(14,569)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	66,371	39,000	105,371	119,940
<b>Total funds carried forward</b>	<b>83,148</b>	<b>39,000</b>	<b>122,148</b>	<b>105,371</b>

The statement of financial activities includes all gains and losses in the year.

All of the amounts above relate to continuing activities.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
<b>Current assets</b>			
Cash at bank and in hand		122,148	105,371
		<u>122,148</u>	<u>105,371</u>
<b>Funds</b>			
<b>Unrestricted</b>		83,148	66,371
<b>Restricted</b>	3	39,000	39,000
		<u>122,148</u>	<u>105,371</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

**BALANCE SHEET (CONTINUED)**

**DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3) FOR THE YEAR ENDED 31 MARCH 2025**

In approving these financial statement as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting than an audit be conducted for the year ended 31 March 2025 and

(c) that we acknowledge our responsibilities for:

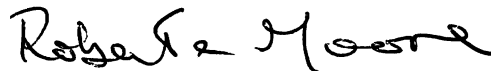
(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements were approved by the board on 24 December 2025 and were signed on its behalf by:

**Director:**

R Moore

  
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## **BIRD OF PARADISE MINISTRIES IN RWANDA**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

#### **1. Principal accounting policies**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Fund accounting**

The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

##### **Restricted funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meet these criteria is identified to the fund, together with a fair allocation of overheads and support costs.

##### **Unrestricted funds**

General funds are amounts received or generated and which are expendable at the discretion of the company in furtherance of its objectives.

#### **2. Taxation**

The charitable company is exempt from corporation tax on its charitable activities.

#### **3. Restricted funds**

	Opening	Income	Expenditure	Closing
Proposed new accommodation	39,000	0	0	39,000

#### **4. Liability of members**

The company is a company limited by guarantee, and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

**Bird of Paradise Ministries in Rwanda**

Northern Ireland - Charity number 106123

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# Accounts

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**BIRD OF PARADISE MINISTRIES IN RWANDA  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2024**

Company Registration number: NI606882

Charity Registration number: NIC106123

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

Officers & advisors

Directors' report

Independent Examiner's report

Statement of financial activities

Balance sheet

Notes to the financial statements

**BIRD OF PARADISE MINISTRIES IN RWANDA  
OFFICERS AND ADVISORS**

**Directors**

Roberta Moore

Peter Summertom

Mary Munyangaju - sadly died 25 December 2023

David Spiers

Nziza Munyangaju - appointed 8 April 2024

**Registered Office**

17 Grays Hill

Bangor

Co Down

**Independent Examiner**

Neil Robinson

17 Grays Hill

Bangor

**BIRD OF PARADISE MINISTRIES IN RWANDA**  
**TRUSTEES' ANNUAL REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2024**  
**Charity Registration Number NIC 106123**  
**HMRC Number XT33372**

**OBJECTIVES AND ACTIVITIES**

To care, comfort and relieve elderly people in Rwanda who are in need, in particular by the operation of residential care homes, the provision of food, clothing, and medical and personal care and the promotion of the social and spiritual welfare of elderly people within a Christian environment where Christian values are promoted and upheld.

**THE MISSION STATEMENT UNDERLINES THE ETHOS OF THE CHARITY.**

To demonstrate the love of God by putting faith in Jesus into action, so that the weak may say 'I am strong' and the poor may say 'I am rich'.

**THE VISION SETS OUT HOW IT CAME INTO BEING**

Jerome and Mary Munyangaju lived in Northern Ireland for more than 20 years. Jerome was Rector of Killyleagh Parish and Mary worked in a local nursing home. During family visits to Rwanda, they became increasingly concerned about the plight of many elderly homeless people. These senior citizens would usually have been cared for within the extended family but as a result of the horrific genocide in 1994 many of the survivors, mostly children and the elderly were left vulnerable and homeless. The elderly became the main carers for the children of deceased family members and neighbours with practically no support. Jerome and Mary's vision to provide care and support became a reality in 2010 when they offered to share their home in Kigali with four destitute elderly people. On 14 April 2011 Bird of Paradise Ministries was officially launched in Kigali in the presence of Government officials and church leaders. In September 2015 Jerome and Mary responded to God's call and re-located to Rwanda to be the first leaders of the charity based in Kigali.

**ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT**

This has been another difficult year for the Charity. As reported last year, Mary's cancer diagnosis led to an extended stay in India for chemotherapy treatment not available in Kigali. Understandably this has made a significant impact on the running of the home in Kigali. During the absence of Jerome and Mary, the remaining resident, Stephanie 103 years old, continued to be cared for by Amelia, with some former residents receiving financial support. In June Mary received permission from her doctors to return to Kigali with Chemotherapy medication for a further 6 cycles. During this time, Stephanie, one of the first and oldest, residents died. Mary and Jerome were so thankful that they were able to have spent time with her before her death and to make the arrangements for her funeral. Sadly Mary became ill with an infection and had to return to Medanta Hospital at the end of September. Subsequent treatment was unable to prevent the further spread of the Cancer and we received the devastating news of her death on Christmas morning. The Mission Director travelled to Rwanda for her funeral early in January.

### **COMPLIANCE WITH PUBLIC BENEFIT**

Following Mary's untimely death, the Management Board and Trustees agreed in principle to suspend our activities for one year. The decision was confirmed at the Annual General Meeting on 8 April 2024.

### **COMMUNICATION**

The support base has been kept informed throughout this difficult time. The news of Mary's untimely death received an outpouring of sympathy and support for Jerome and the family.

### **FINANCIAL PROVISION**

Following advice from the Charities Commission, it was agreed that the Charity Shop in Downpatrick could remain open during the suspension period. The Trustees and members of the Management Team greatly appreciate the work and commitment of the volunteers and all who generously supply the shop with items for sale.

**The Trustees have reviewed and agreed the financial statements for the year ended 31 March 2024.**

### **GOVERNING DOCUMENT**

The charity is governed by its Articles of Association. The current Trustees were reappointed and an additional Trustee, Nziza Munyangaju, was elected at the AGM on 8 April, 2024.

### **DECLARATIONS**

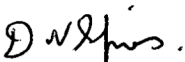
The Trustees declare that they have approved the trustees' report above.

Signature 

Full name Roberta Moore

Position Mission Director

Date 11 December 2024

Signature 

Full name David Spiers

Position Director

Date 11 December 2024

## **Independent examiner's report to the charity trustees of Bird of Paradise Ministries in Rwanda**

I report on the accounts of the company for the year ended 31 March 2024.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 65 of the Charities Act  
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act  
State whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

D N Robinson  
Retired Chartered Accountant  
17 Grays Hill, Bangor, Co Down

10 December 2024

## BIRD OF PARADISE MINISTRIES IN RWANDA

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total funds £	2023 Total funds £
<b>Income</b>				
Donations and legacies	4,759	0	4,759	7,060
Charitable activities	20,840	0	20,840	19,980
<b>Total income</b>	<b>25,599</b>	<b>0</b>	<b>25,599</b>	<b>27,040</b>
<b>Expenditure</b>				
Charitable activities	40,168	0	40,168	30,524
<b>Total expenditure</b>	<b>40,168</b>	<b>0</b>	<b>40,168</b>	<b>30,524</b>
<b>Net expenditure and net movement in funds for the year</b>	<b>(14,569)</b>	<b>0</b>	<b>(14,569)</b>	<b>(3,484)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	80,940	39,000	119,940	123,424
<b>Total funds carried forward</b>	<b>66,371</b>	<b>39,000</b>	<b>105,371</b>	<b>119,940</b>

The statement of financial activities includes all gains and losses in the year.

All of the amounts above relate to continuing activities.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		105,371	119,940
		<u>105,371</u>	<u>119,940</u>
<b>Funds</b>			
<b>Unrestricted</b>		66,371	80,940
<b>Restricted</b>	3	39,000	39,000
		<u>105,371</u>	<u>119,940</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET (CONTINUED)**

**DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3) FOR THE YEAR ENDED 31 MARCH 2024**

In approving these financial statement as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting than an audit be conducted for the year ended 31 March 2024 and

(c) that we acknowledge our responsibilities for:

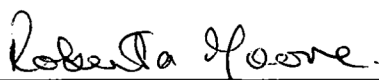
(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

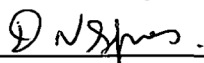
The financial statements were approved by the board on 11 December 2024 and were signed on its behalf by:

**Director:**

R Moore



D Spiers



## BIRD OF PARADISE MINISTRIES IN RWANDA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. Principal accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Fund accounting

The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

##### Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meet these criteria is identified to the fund, together with a fair allocation of overheads and support costs.

##### Unrestricted funds

General funds are amounts received or generated and which are expendable at the discretion of the company in furtherance of its objectives.

#### 2. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

#### 3. Restricted funds

	Opening	Income	Expenditure	Closing
Proposed new accommodation	39,000	0	0	39,000

#### 4. Liability of members

The company is a company limited by guarantee, and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

**Bird of Paradise Ministries in Rwanda**

Northern Ireland - Charity number 106123

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# Annual report

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**BIRD OF PARADISE MINISTRIES IN RWANDA  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2024**

Company Registration number: NI606882

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OFFICERS AND ADVISORS**

**Directors**

Roberta Moore

Peter Summertom

Mary Munyangaju - sadly died 25 December 2023

David Spiers

Nziza Munyangaju - appointed 8 April 2024

**Registered Office**

17 Grays Hill

Bangor

Co Down

**Independent Examiner**

Neil Robinson

17 Grays Hill

Bangor

**BIRD OF PARADISE MINISTRIES IN RWANDA**  
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**31 MARCH 2024**  
**Charity Registration Number NIC 106123**  
**HMRC Number XT33372**

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**ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT**

This has been another difficult year for the Charity. As reported last year, Mary's cancer diagnosis led to an extended stay in India for chemotherapy treatment not available in Kigali. Understandably this has made a significant impact on the running of the home in Kigali. During the absence of Jerome and Mary, the remaining resident, Stephanie 103 years old, continued to be cared for by Amelia, with some former residents receiving financial support. In June Mary received permission from her doctors to return to Kigali with Chemotherapy medication for a further 6 cycles. During this time, Stephanie, one of the first and oldest, residents died. Mary and Jerome were so thankful that they were able to have spent time with her before her death and to make the arrangements for her funeral. Sadly Mary became ill with an infection and had to return to Medanta Hospital at the end of September. Subsequent treatment was unable to prevent the further spread of the Cancer and we received the devastating news of her death on Christmas morning. The Mission Director travelled to Rwanda for her funeral early in January.

### **COMPLIANCE WITH PUBLIC BENEFIT**

Following Mary's untimely death, the Management Board and Trustees agreed in principle to suspend our activities for one year. The decision was confirmed at the Annual General Meeting on 8 April 2024.

### **COMMUNICATION**

The support base has been kept informed throughout this difficult time. The news of Mary's untimely death received an outpouring of sympathy and support for Jerome and the family.

### **FINANCIAL PROVISION**

Following advice from the Charities Commission, it was agreed that the Charity Shop in Downpatrick could remain open during the suspension period. The Trustees and members of the Management Team greatly appreciate the work and commitment of the volunteers and all who generously supply the shop with items for sale.

**The Trustees have reviewed and agreed the financial statements for the year ended 31 March 2024.**

### **GOVERNING DOCUMENT**

The charity is governed by its Articles of Association. The current Trustees were reappointed and an additional Trustee, Nziza Munyangaju, was elected at the AGM on 8 April, 2024.

### **DECLARATIONS**

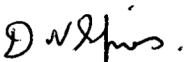
The Trustees declare that they have approved the trustees' report above.

Signature 

Full name Roberta Moore

Position Mission Director

Date 11 December 2024

Signature 

Full name David Spiers

Position Director

Date 11 December 2024

## **Independent examiner's report to the charity trustees of Bird of Paradise Ministries in Rwanda**

I report on the accounts of the company for the year ended 31 March 2024.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 65 of the Charities Act  
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act  
State whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

D N Robinson  
Retired Chartered Accountant  
17 Grays Hill, Bangor, Co Down

10 December 2024

## BIRD OF PARADISE MINISTRIES IN RWANDA

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total funds £	2023 Total funds £
<b>Income</b>				
Donations and legacies	4,759	0	4,759	7,060
Charitable activities	20,840	0	20,840	19,980
<b>Total income</b>	<b>25,599</b>	<b>0</b>	<b>25,599</b>	<b>27,040</b>
<b>Expenditure</b>				
Charitable activities	40,168	0	40,168	30,524
<b>Total expenditure</b>	<b>40,168</b>	<b>0</b>	<b>40,168</b>	<b>30,524</b>
<b>Net expenditure and net movement in funds for the year</b>	<b>(14,569)</b>	<b>0</b>	<b>(14,569)</b>	<b>(3,484)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	80,940	39,000	119,940	123,424
<b>Total funds carried forward</b>	<b>66,371</b>	<b>39,000</b>	<b>105,371</b>	<b>119,940</b>

The statement of financial activities includes all gains and losses in the year.

All of the amounts above relate to continuing activities.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		105,371	119,940
		<u>105,371</u>	<u>119,940</u>
<b>Funds</b>			
<b>Unrestricted</b>		66,371	80,940
<b>Restricted</b>	3	39,000	39,000
		<u>105,371</u>	<u>119,940</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET (CONTINUED)**

**DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3) FOR THE YEAR ENDED 31 MARCH 2024**

In approving these financial statement as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting than an audit be conducted for the year ended 31 March 2024 and

(c) that we acknowledge our responsibilities for:

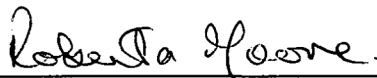
(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

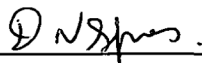
The financial statements were approved by the board on 11 December 2024 and were signed on its behalf by:

**Director:**

R Moore



D Spiers



## BIRD OF PARADISE MINISTRIES IN RWANDA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. Principal accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Fund accounting

The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

##### Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meet these criteria is identified to the fund, together with a fair allocation of overheads and support costs.

##### Unrestricted funds

General funds are amounts received or generated and which are expendable at the discretion of the company in furtherance of its objectives.

#### 2. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

#### 3. Restricted funds

	Opening	Income	Expenditure	Closing
Proposed new accommodation	39,000	0	0	39,000

#### 4. Liability of members

The company is a company limited by guarantee, and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

**Bird of Paradise Ministries in Rwanda**

Northern Ireland - Charity number 106123

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# Annual return

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**BIRD OF PARADISE MINISTRIES IN RWANDA  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2024**

Company Registration number: NI606882

Charity Registration number: NIC106123

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024**

Officers & advisors

Directors' report

Independent Examiner's report

Statement of financial activities

Balance sheet

Notes to the financial statements

**BIRD OF PARADISE MINISTRIES IN RWANDA  
OFFICERS AND ADVISORS**

**Directors**

Roberta Moore

Peter Summertom

Mary Munyangaju - sadly died 25 December 2023

David Spiers

Nziza Munyangaju - appointed 8 April 2024

**Registered Office**

17 Grays Hill

Bangor

Co Down

**Independent Examiner**

Neil Robinson

17 Grays Hill

Bangor

**BIRD OF PARADISE MINISTRIES IN RWANDA**  
**TRUSTEES' ANNUAL REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2024**  
**Charity Registration Number NIC 106123**  
**HMRC Number XT33372**

**OBJECTIVES AND ACTIVITIES**

To care, comfort and relieve elderly people in Rwanda who are in need, in particular by the operation of residential care homes, the provision of food, clothing, and medical and personal care and the promotion of the social and spiritual welfare of elderly people within a Christian environment where Christian values are promoted and upheld.

**THE MISSION STATEMENT UNDERLINES THE ETHOS OF THE CHARITY.**

To demonstrate the love of God by putting faith in Jesus into action, so that the weak may say 'I am strong' and the poor may say 'I am rich'.

**THE VISION SETS OUT HOW IT CAME INTO BEING**

Jerome and Mary Munyangaju lived in Northern Ireland for more than 20 years. Jerome was Rector of Killyleagh Parish and Mary worked in a local nursing home. During family visits to Rwanda, they became increasingly concerned about the plight of many elderly homeless people. These senior citizens would usually have been cared for within the extended family but as a result of the horrific genocide in 1994 many of the survivors, mostly children and the elderly were left vulnerable and homeless. The elderly became the main carers for the children of deceased family members and neighbours with practically no support. Jerome and Mary's vision to provide care and support became a reality in 2010 when they offered to share their home in Kigali with four destitute elderly people. On 14 April 2011 Bird of Paradise Ministries was officially launched in Kigali in the presence of Government officials and church leaders. In September 2015 Jerome and Mary responded to God's call and re-located to Rwanda to be the first leaders of the charity based in Kigali.

**ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT**

This has been another difficult year for the Charity. As reported last year, Mary's cancer diagnosis led to an extended stay in India for chemotherapy treatment not available in Kigali. Understandably this has made a significant impact on the running of the home in Kigali. During the absence of Jerome and Mary, the remaining resident, Stephanie 103 years old, continued to be cared for by Amelia, with some former residents receiving financial support. In June Mary received permission from her doctors to return to Kigali with Chemotherapy medication for a further 6 cycles. During this time, Stephanie, one of the first and oldest, residents died. Mary and Jerome were so thankful that they were able to have spent time with her before her death and to make the arrangements for her funeral. Sadly Mary became ill with an infection and had to return to Medanta Hospital at the end of September. Subsequent treatment was unable to prevent the further spread of the Cancer and we received the devastating news of her death on Christmas morning. The Mission Director travelled to Rwanda for her funeral early in January.

### **COMPLIANCE WITH PUBLIC BENEFIT**

Following Mary's untimely death, the Management Board and Trustees agreed in principle to suspend our activities for one year. The decision was confirmed at the Annual General Meeting on 8 April 2024.

### **COMMUNICATION**

The support base has been kept informed throughout this difficult time. The news of Mary's untimely death received an outpouring of sympathy and support for Jerome and the family.

### **FINANCIAL PROVISION**

Following advice from the Charities Commission, it was agreed that the Charity Shop in Downpatrick could remain open during the suspension period. The Trustees and members of the Management Team greatly appreciate the work and commitment of the volunteers and all who generously supply the shop with items for sale.

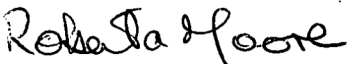
**The Trustees have reviewed and agreed the financial statements for the year ended 31 March 2024.**

### **GOVERNING DOCUMENT**

The charity is governed by its Articles of Association. The current Trustees were reappointed and an additional Trustee, Nziza Munyangaju, was elected at the AGM on 8 April, 2024.

### **DECLARATIONS**

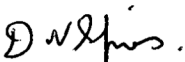
The Trustees declare that they have approved the trustees' report above.

Signature 

Full name Roberta Moore

Position Mission Director

Date 11 December 2024

Signature 

Full name David Spiers

Position Director

Date 11 December 2024

## **Independent examiner's report to the charity trustees of Bird of Paradise Ministries in Rwanda**

I report on the accounts of the company for the year ended 31 March 2024.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 65 of the Charities Act  
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act  
State whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

D N Robinson  
Retired Chartered Accountant  
17 Grays Hill, Bangor, Co Down

10 December 2024

## BIRD OF PARADISE MINISTRIES IN RWANDA

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total funds £	2023 Total funds £
<b>Income</b>				
Donations and legacies	4,759	0	4,759	7,060
Charitable activities	20,840	0	20,840	19,980
<b>Total income</b>	<b>25,599</b>	<b>0</b>	<b>25,599</b>	<b>27,040</b>
<b>Expenditure</b>				
Charitable activities	40,168	0	40,168	30,524
<b>Total expenditure</b>	<b>40,168</b>	<b>0</b>	<b>40,168</b>	<b>30,524</b>
<b>Net expenditure and net movement in funds for the year</b>	<b>(14,569)</b>	<b>0</b>	<b>(14,569)</b>	<b>(3,484)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	80,940	39,000	119,940	123,424
<b>Total funds carried forward</b>	<b>66,371</b>	<b>39,000</b>	<b>105,371</b>	<b>119,940</b>

The statement of financial activities includes all gains and losses in the year.

All of the amounts above relate to continuing activities.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET AS AT 31 MARCH 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Cash at bank and in hand		105,371	119,940
		<u>105,371</u>	<u>119,940</u>
<b>Funds</b>			
<b>Unrestricted</b>		66,371	80,940
<b>Restricted</b>	3	39,000	39,000
		<u>105,371</u>	<u>119,940</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET (CONTINUED)**

**DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3) FOR THE YEAR ENDED 31 MARCH 2024**

In approving these financial statement as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting than an audit be conducted for the year ended 31 March 2024 and

(c) that we acknowledge our responsibilities for:

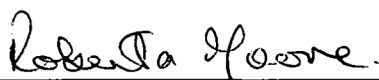
(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

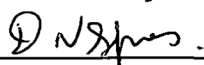
The financial statements were approved by the board on 11 December 2024 and were signed on its behalf by:

**Director:**

R Moore



D Spiers



## BIRD OF PARADISE MINISTRIES IN RWANDA

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1. Principal accounting policies

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

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##### Unrestricted funds

General funds are amounts received or generated and which are expendable at the discretion of the company in furtherance of its objectives.

#### 2. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

#### 3. Restricted funds

	Opening	Income	Expenditure	Closing
Proposed new accommodation	39,000	0	0	39,000

#### 4. Liability of members

The company is a company limited by guarantee, and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

**Bird of Paradise Ministries in Rwanda**

Northern Ireland - Charity number 106123

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# Accounts

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**BIRD OF PARADISE MINISTRIES IN RWANDA  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

Company Registration number: NI606882

Charity Registration number: NIC106123

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

Officers & advisors

Directors' report

Independent Examiner's report

Statement of financial activities

Balance sheet

Notes to the financial statements

**BIRD OF PARADISE MINISTRIES IN RWANDA  
OFFICERS AND ADVISORS**

**Directors**

Roberta Moore  
Peter Summertom  
Mary Munyangaju  
David Spiers

**Registered Office**

17 Grays Hill  
Bangor  
Co Down

**Independent Examiner**

Neil Robinson  
17 Grays Hill  
Bangor

**BIRD OF PARADISE MINISTRIES IN RWANDA**  
**TRUSTEES' ANNUAL REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2023**  
**Charity Registration Number NIC 106123**  
**HMRC Number XT33372**

**OBJECTIVES AND ACTIVITIES**

To care, comfort and relieve elderly people in Rwanda who are in need, in particular by the operation of residential care homes, the provision of food, clothing, and medical and personal care and the promotion of the social and spiritual welfare of elderly people within a Christian environment where Christian values are promoted and upheld.

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To demonstrate the love of God by putting faith in Jesus into action, so that the weak may say 'I am strong' and the poor may say 'I am rich'.

**THE VISION SETS OUT HOW IT CAME INTO BEING**

Jerome and Mary Munyangaju lived in Northern Ireland for more than 20 years. Jerome was Rector of Killyleagh Parish and Mary worked in a local nursing home. During family visits to Rwanda, they became increasingly concerned about the plight of many elderly homeless people. These senior citizens would usually have been cared for within the extended family but as a result of the horrific genocide in 1994 many of the survivors, mostly children and the elderly were left vulnerable and homeless. The elderly became the main carers for the children of deceased family members and neighbours with practically no support. Jerome and Mary's vision to provide care and support became a reality in 2010 when they offered to share their home in Kigali with four destitute elderly people. On 14 April 2011 Bird of Paradise Ministries was officially launched in Kigali in the presence of Government officials and church leaders. In September 2015 Jerome and Mary responded to God's call and re-located to Rwanda to be the first leaders of the charity based in Kigali.

**ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT**

This has been a difficult year for the Charity. As reported last year, Mary's cancer diagnosis led to an extended stay in India for chemotherapy treatment not available in Kigali.

Understandably this has made a significant impact on the running of the home in Kigali.

When Jerome and Mary left for India, there were four residents in the house. Stephanie 102yrs, Hadija 97yrs, Esperance 76yrs and Maria 83yrs. Hadija and Esperance were given into the care of relatives who were school children when they first came. Now grown up, they were able to take care of their elderly relatives. That left Stephanie and Maria being cared for by Amelia who had already been helping in the home.

Jerome and Mary's Christmas newsletter printed below provides a first-hand account of their time in India and news about the death of one of the residents.

*Christmas greetings December 2022.*

*We are both still in India (Medanta Hospital)! We would like to wish you a very Happy Christmas as you celebrate the birth of our Lord and Saviour Jesus Christ.*

*Friends, just to say many thanks to you for your continued prayers as Mary continues her cancer treatment at Medanta Hospital. It's half a year since we left Kigali! Before coming we didn't expect the treatment to take that long, but of course we didn't know much about it! The journey hasn't been easy at all. Mary has been through a tough time in the real sense. She went through surgical procedures at first, and in between, succumbed to covid 19 twice for two weeks, thankfully recovered well with required negative results.*

*We are grateful to the Lord at present that she is improving and the tests results showed that the cancer disease is responding well to the treatment. Understandably she has been weak because of some after effects of Chemotherapy, but now there's some progress, a little day by day. She is very positive and believing in God's total healing. We thank God that here the health service is excellent with able Doctors and the necessary equipment. We need to be patient in order to maximize the medical opportunity and attention that Mary is receiving, instead of rushing to go back to Rwanda. It's tough but so necessary.*

*Bereavement back home*

*It was with a sense of loss that we got the sad news of the death of Maria Mukanyarwaya who passed away peacefully in her sleep on 3rd November. She was one of our residents. It was painful for both of us that we have missed her funeral but at the same time comforted that in our absence, friends, neighbours and Church family arranged the funeral ceremony so well the way we would have liked it to have been done. We were able to follow the whole procession through the link sent to us. Maria was a very good lady, kind and prayerful, always prayed for Mary to get well soon and come back home! We thank God that she found a place in our family and home before her home calling.*

*Finally, for the Bird of Paradise Ministry in Rwanda, we would like to thank the Revd Bobbie Moore our Mission Director and all our Trustees, the volunteers and the supporters of BPMR. Happy Christmas and Happy New Year*

*Yours sincerely in Christ, Jerome and Mary Munyangaju*

## **COMMUNICATION**

The support base has been kept informed through the circulation of Jerome and Mary's newsletter as well as email prayer requests. The Mission Director spoke at a Mother's Union Group in November and further talks are in the diary for the incoming year.

## **FINANCIAL PROVISION**

The Charity Shop in Downpatrick continues to be a valuable source of income and is well supported with donations of goods and sales.

The Trustees and members of the Management Team greatly appreciate the work and commitment of the volunteers and all who generously supply the shop with items for sale.

During the year, the Charity received a second instalment of £1,500 from the charity “Make a difference in Malawi” (MADM). This charity was being wound up and needed to disperse its remaining funds. MADM recognised the work of BPMR as one of several appropriate recipients. Together with the initial gift of £27,500 these funds are designated for the construction of the new development. It is noted that there are now significant funds in the Charity’s account. However, once planning permission is received, these funds will begin to be dispersed.

**The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure the Charity can continue its activities and the financial statements for the year ended 31 March 2023 can be signed off as a going concern.**

### **GOVERNING DOCUMENT**

The charity is governed by its Articles of Association. The appointment of Trustees was carried out in accordance with Clauses 31-34 of the Articles at the AGM which was held on 1 November 2022 when the current Trustees were re-elected.

The Management Team have met on two occasions during the year, information has been circulated to the support base and our Treasurer and Secretary have been able to send the quarterly payments to Rwanda. The Trustees and Management Team agreed to pay some of the expenses of Mary’s treatment as she was a person fulfilling the criteria of the objectives and activities of the charity.

### **COMPLIANCE WITH PUBLIC BENEFIT**

Although this report describes a challenging year necessitating changes in the management of the home in Kigali, this did not impact the care of the elderly residents. We are therefore confident that we continue to uphold the Charity Commission for Northern Ireland’s guidance on public benefit.

### **DECLARATIONS**

The Trustees declare that they have approved the trustees’ report above.

Signature 

Full name Roberta Moore

Position Mission Director

Date 30 November 2023

Signature 

Full name David Spiers

Position Director

Date 30 November 2023

## **Independent examiner's report to the charity trustees of Bird of Paradise Ministries in Rwanda**

I report on the accounts of the company for the year ended 31 March 2023.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 65 of the Charities Act  
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act  
State whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

D N Robinson  
Retired Chartered Accountant  
17 Grays Hill, Bangor, Co Down



30 November 2023

## BIRD OF PARADISE MINISTRIES IN RWANDA

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>				
Donations and legacies	5,560	1,500	7,060	34,667
Charitable activities	19,980	0	19,980	22,494
<b>Total income</b>	<b>25,540</b>	<b>1,500</b>	<b>27,040</b>	<b>57,161</b>
<b>Expenditure</b>				
Charitable activities	30,524	0	30,524	23,159
<b>Total expenditure</b>	<b>30,524</b>	<b>0</b>	<b>30,524</b>	<b>23,159</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>	<b>(4,984)</b>	<b>1,500</b>	<b>(3,484)</b>	<b>34,002</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	85,924	37,500	123,424	89,422
<b>Total funds carried forward</b>	<b>80,940</b>	<b>39,000</b>	<b>119,940</b>	<b>123,424</b>

The statement of financial activities includes all gains and losses in the year.

All of the amounts above relate to continuing activities.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		119,940	123,424
		<u>119,940</u>	<u>123,424</u>
<b>Funds</b>			
<b>Unrestricted</b>		80,940	85,924
<b>Restricted</b>	3	39,000	37,500
		<u>119,940</u>	<u>123,424</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET (CONTINUED)**

**DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3) FOR THE YEAR ENDED 31 MARCH 2023**

In approving these financial statement as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting than an audit be conducted for the year ended 31 March 2023 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements were approved by the board on 30 November 2023 and were signed on its behalf by:

**Director:**

R Moore



D Spiers



## **BIRD OF PARADISE MINISTRIES IN RWANDA**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. Principal accounting policies**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Fund accounting**

The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

##### **Restricted funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meet these criteria is identified to the fund, together with a fair allocation of overheads and support costs.

##### **Unrestricted funds**

General funds are amounts received or generated and which are expendable at the discretion of the company in furtherance of its objectives.

#### **2. Taxation**

The charitable company is exempt from corporation tax on its charitable activities.

#### **3. Restricted funds**

	Opening	Income	Expenditure	Closing
Proposed new accommodation	37,500	1,500	0	39,000

#### **4. Liability of members**

The company is a company limited by guarantee, and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

**Bird of Paradise Ministries in Rwanda**

Northern Ireland - Charity number 106123

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# Annual report

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**BIRD OF PARADISE MINISTRIES IN RWANDA  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

Company Registration number: NI606882

Charity Registration number: NIC106123

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

Officers & advisors

Directors' report

Independent Examiner's report

Statement of financial activities

Balance sheet

Notes to the financial statements

**BIRD OF PARADISE MINISTRIES IN RWANDA  
OFFICERS AND ADVISORS**

**Directors**

Roberta Moore  
Peter Summertom  
Mary Munyangaju  
David Spiers

**Registered Office**

17 Grays Hill  
Bangor  
Co Down

**Independent Examiner**

Neil Robinson  
17 Grays Hill  
Bangor

**BIRD OF PARADISE MINISTRIES IN RWANDA**  
**TRUSTEES' ANNUAL REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2023**  
**Charity Registration Number NIC 106123**  
**HMRC Number XT33372**

**OBJECTIVES AND ACTIVITIES**

To care, comfort and relieve elderly people in Rwanda who are in need, in particular by the operation of residential care homes, the provision of food, clothing, and medical and personal care and the promotion of the social and spiritual welfare of elderly people within a Christian environment where Christian values are promoted and upheld.

**THE MISSION STATEMENT UNDERLINES THE ETHOS OF THE CHARITY.**

To demonstrate the love of God by putting faith in Jesus into action, so that the weak may say 'I am strong' and the poor may say 'I am rich'.

**THE VISION SETS OUT HOW IT CAME INTO BEING**

Jerome and Mary Munyangaju lived in Northern Ireland for more than 20 years. Jerome was Rector of Killyleagh Parish and Mary worked in a local nursing home. During family visits to Rwanda, they became increasingly concerned about the plight of many elderly homeless people. These senior citizens would usually have been cared for within the extended family but as a result of the horrific genocide in 1994 many of the survivors, mostly children and the elderly were left vulnerable and homeless. The elderly became the main carers for the children of deceased family members and neighbours with practically no support. Jerome and Mary's vision to provide care and support became a reality in 2010 when they offered to share their home in Kigali with four destitute elderly people. On 14 April 2011 Bird of Paradise Ministries was officially launched in Kigali in the presence of Government officials and church leaders. In September 2015 Jerome and Mary responded to God's call and re-located to Rwanda to be the first leaders of the charity based in Kigali.

**ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT**

This has been a difficult year for the Charity. As reported last year, Mary's cancer diagnosis led to an extended stay in India for chemotherapy treatment not available in Kigali.

Understandably this has made a significant impact on the running of the home in Kigali.

When Jerome and Mary left for India, there were four residents in the house. Stephanie 102yrs, Hadija 97yrs, Esperance 76yrs and Maria 83yrs. Hadija and Esperance were given into the care of relatives who were school children when they first came. Now grown up, they were able to take care of their elderly relatives. That left Stephanie and Maria being cared for by Amelia who had already been helping in the home.

Jerome and Mary's Christmas newsletter printed below provides a first-hand account of their time in India and news about the death of one of the residents.

*Christmas greetings December 2022.*

*We are both still in India (Medanta Hospital)! We would like to wish you a very Happy Christmas as you celebrate the birth of our Lord and Saviour Jesus Christ.*

*Friends, just to say many thanks to you for your continued prayers as Mary continues her cancer treatment at Medanta Hospital. It's half a year since we left Kigali! Before coming we didn't expect the treatment to take that long, but of course we didn't know much about it! The journey hasn't been easy at all. Mary has been through a tough time in the real sense. She went through surgical procedures at first, and in between, succumbed to covid 19 twice for two weeks, thankfully recovered well with required negative results.*

*We are grateful to the Lord at present that she is improving and the tests results showed that the cancer disease is responding well to the treatment. Understandably she has been weak because of some after effects of Chemotherapy, but now there's some progress, a little day by day. She is very positive and believing in God's total healing. We thank God that here the health service is excellent with able Doctors and the necessary equipment. We need to be patient in order to maximize the medical opportunity and attention that Mary is receiving, instead of rushing to go back to Rwanda. It's tough but so necessary.*

*Bereavement back home*

*It was with a sense of loss that we got the sad news of the death of Maria Mukanyarwaya who passed away peacefully in her sleep on 3rd November. She was one of our residents. It was painful for both of us that we have missed her funeral but at the same time comforted that in our absence, friends, neighbours and Church family arranged the funeral ceremony so well the way we would have liked it to have been done. We were able to follow the whole procession through the link sent to us. Maria was a very good lady, kind and prayerful, always prayed for Mary to get well soon and come back home! We thank God that she found a place in our family and home before her home calling.*

*Finally, for the Bird of Paradise Ministry in Rwanda, we would like to thank the Revd Bobbie Moore our Mission Director and all our Trustees, the volunteers and the supporters of BPMR. Happy Christmas and Happy New Year*

*Yours sincerely in Christ, Jerome and Mary Munyangaju*

## **COMMUNICATION**

The support base has been kept informed through the circulation of Jerome and Mary's newsletter as well as email prayer requests. The Mission Director spoke at a Mother's Union Group in November and further talks are in the diary for the incoming year.

## **FINANCIAL PROVISION**

The Charity Shop in Downpatrick continues to be a valuable source of income and is well supported with donations of goods and sales.

The Trustees and members of the Management Team greatly appreciate the work and commitment of the volunteers and all who generously supply the shop with items for sale.

During the year, the Charity received a second instalment of £1,500 from the charity “Make a difference in Malawi” (MADM). This charity was being wound up and needed to disperse its remaining funds. MADM recognised the work of BPMR as one of several appropriate recipients. Together with the initial gift of £27,500 these funds are designated for the construction of the new development. It is noted that there are now significant funds in the Charity’s account. However, once planning permission is received, these funds will begin to be dispersed.

**The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure the Charity can continue its activities and the financial statements for the year ended 31 March 2023 can be signed off as a going concern.**

### **GOVERNING DOCUMENT**

The charity is governed by its Articles of Association. The appointment of Trustees was carried out in accordance with Clauses 31-34 of the Articles at the AGM which was held on 1 November 2022 when the current Trustees were re-elected.

The Management Team have met on two occasions during the year, information has been circulated to the support base and our Treasurer and Secretary have been able to send the quarterly payments to Rwanda. The Trustees and Management Team agreed to pay some of the expenses of Mary’s treatment as she was a person fulfilling the criteria of the objectives and activities of the charity.

### **COMPLIANCE WITH PUBLIC BENEFIT**

Although this report describes a challenging year necessitating changes in the management of the home in Kigali, this did not impact the care of the elderly residents. We are therefore confident that we continue to uphold the Charity Commission for Northern Ireland’s guidance on public benefit.

### **DECLARATIONS**

The Trustees declare that they have approved the trustees’ report above.

Signature 

Full name Roberta Moore

Position Mission Director

Date 30 November 2023

Signature 

Full name David Spiers

Position Director

Date 30 November 2023

## **Independent examiner's report to the charity trustees of Bird of Paradise Ministries in Rwanda**

I report on the accounts of the company for the year ended 31 March 2023.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 65 of the Charities Act  
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act  
State whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

D N Robinson  
Retired Chartered Accountant  
17 Grays Hill, Bangor, Co Down



30 November 2023

## BIRD OF PARADISE MINISTRIES IN RWANDA

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>				
Donations and legacies	5,560	1,500	7,060	34,667
Charitable activities	19,980	0	19,980	22,494
<b>Total income</b>	<b>25,540</b>	<b>1,500</b>	<b>27,040</b>	<b>57,161</b>
<b>Expenditure</b>				
Charitable activities	30,524	0	30,524	23,159
<b>Total expenditure</b>	<b>30,524</b>	<b>0</b>	<b>30,524</b>	<b>23,159</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>	<b>(4,984)</b>	<b>1,500</b>	<b>(3,484)</b>	<b>34,002</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	85,924	37,500	123,424	89,422
<b>Total funds carried forward</b>	<b>80,940</b>	<b>39,000</b>	<b>119,940</b>	<b>123,424</b>

The statement of financial activities includes all gains and losses in the year.

All of the amounts above relate to continuing activities.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		119,940	123,424
		<u>119,940</u>	<u>123,424</u>
<b>Funds</b>			
<b>Unrestricted</b>		80,940	85,924
<b>Restricted</b>	3	39,000	37,500
		<u>119,940</u>	<u>123,424</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET (CONTINUED)**

**DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3) FOR THE YEAR ENDED 31 MARCH 2023**

In approving these financial statement as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting than an audit be conducted for the year ended 31 March 2023 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements were approved by the board on 30 November 2023 and were signed on its behalf by:

**Director:**

R Moore



D Spiers



## **BIRD OF PARADISE MINISTRIES IN RWANDA**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. Principal accounting policies**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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##### **Unrestricted funds**

General funds are amounts received or generated and which are expendable at the discretion of the company in furtherance of its objectives.

#### **2. Taxation**

The charitable company is exempt from corporation tax on its charitable activities.

#### **3. Restricted funds**

	Opening	Income	Expenditure	Closing
Proposed new accommodation	37,500	1,500	0	39,000

#### **4. Liability of members**

The company is a company limited by guarantee, and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

**Bird of Paradise Ministries in Rwanda**

Northern Ireland - Charity number 106123

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# Annual return

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**BIRD OF PARADISE MINISTRIES IN RWANDA  
(A COMPANY LIMITED BY GUARANTEE)**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

Company Registration number: NI606882

Charity Registration number: NIC106123

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

Officers & advisors

Directors' report

Independent Examiner's report

Statement of financial activities

Balance sheet

Notes to the financial statements

**BIRD OF PARADISE MINISTRIES IN RWANDA  
OFFICERS AND ADVISORS**

**Directors**

Roberta Moore  
Peter Summertom  
Mary Munyangaju  
David Spiers

**Registered Office**

17 Grays Hill  
Bangor  
Co Down

**Independent Examiner**

Neil Robinson  
17 Grays Hill  
Bangor

**BIRD OF PARADISE MINISTRIES IN RWANDA**  
**TRUSTEES' ANNUAL REPORT AND STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2023**  
**Charity Registration Number NIC 106123**  
**HMRC Number XT33372**

**OBJECTIVES AND ACTIVITIES**

To care, comfort and relieve elderly people in Rwanda who are in need, in particular by the operation of residential care homes, the provision of food, clothing, and medical and personal care and the promotion of the social and spiritual welfare of elderly people within a Christian environment where Christian values are promoted and upheld.

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**THE VISION SETS OUT HOW IT CAME INTO BEING**

Jerome and Mary Munyangaju lived in Northern Ireland for more than 20 years. Jerome was Rector of Killyleagh Parish and Mary worked in a local nursing home. During family visits to Rwanda, they became increasingly concerned about the plight of many elderly homeless people. These senior citizens would usually have been cared for within the extended family but as a result of the horrific genocide in 1994 many of the survivors, mostly children and the elderly were left vulnerable and homeless. The elderly became the main carers for the children of deceased family members and neighbours with practically no support. Jerome and Mary's vision to provide care and support became a reality in 2010 when they offered to share their home in Kigali with four destitute elderly people. On 14 April 2011 Bird of Paradise Ministries was officially launched in Kigali in the presence of Government officials and church leaders. In September 2015 Jerome and Mary responded to God's call and re-located to Rwanda to be the first leaders of the charity based in Kigali.

**ACHIEVEMENTS, PERFORMANCE AND PUBLIC BENEFIT**

This has been a difficult year for the Charity. As reported last year, Mary's cancer diagnosis led to an extended stay in India for chemotherapy treatment not available in Kigali.

Understandably this has made a significant impact on the running of the home in Kigali.

When Jerome and Mary left for India, there were four residents in the house. Stephanie 102yrs, Hadija 97yrs, Esperance 76yrs and Maria 83yrs. Hadija and Esperance were given into the care of relatives who were school children when they first came. Now grown up, they were able to take care of their elderly relatives. That left Stephanie and Maria being cared for by Amelia who had already been helping in the home.

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*Friends, just to say many thanks to you for your continued prayers as Mary continues her cancer treatment at Medanta Hospital. It's half a year since we left Kigali! Before coming we didn't expect the treatment to take that long, but of course we didn't know much about it! The journey hasn't been easy at all. Mary has been through a tough time in the real sense. She went through surgical procedures at first, and in between, succumbed to covid 19 twice for two weeks, thankfully recovered well with required negative results.*

*We are grateful to the Lord at present that she is improving and the tests results showed that the cancer disease is responding well to the treatment. Understandably she has been weak because of some after effects of Chemotherapy, but now there's some progress, a little day by day. She is very positive and believing in God's total healing. We thank God that here the health service is excellent with able Doctors and the necessary equipment. We need to be patient in order to maximize the medical opportunity and attention that Mary is receiving, instead of rushing to go back to Rwanda. It's tough but so necessary.*

*Bereavement back home*

*It was with a sense of loss that we got the sad news of the death of Maria Mukanyarwaya who passed away peacefully in her sleep on 3rd November. She was one of our residents. It was painful for both of us that we have missed her funeral but at the same time comforted that in our absence, friends, neighbours and Church family arranged the funeral ceremony so well the way we would have liked it to have been done. We were able to follow the whole procession through the link sent to us. Maria was a very good lady, kind and prayerful, always prayed for Mary to get well soon and come back home! We thank God that she found a place in our family and home before her home calling.*

*Finally, for the Bird of Paradise Ministry in Rwanda, we would like to thank the Revd Bobbie Moore our Mission Director and all our Trustees, the volunteers and the supporters of BPMR. Happy Christmas and Happy New Year*

*Yours sincerely in Christ, Jerome and Mary Munyangaju*

## **COMMUNICATION**

The support base has been kept informed through the circulation of Jerome and Mary's newsletter as well as email prayer requests. The Mission Director spoke at a Mother's Union Group in November and further talks are in the diary for the incoming year.

## **FINANCIAL PROVISION**

The Charity Shop in Downpatrick continues to be a valuable source of income and is well supported with donations of goods and sales.

The Trustees and members of the Management Team greatly appreciate the work and commitment of the volunteers and all who generously supply the shop with items for sale.

During the year, the Charity received a second instalment of £1,500 from the charity “Make a difference in Malawi” (MADM). This charity was being wound up and needed to disperse its remaining funds. MADM recognised the work of BPMR as one of several appropriate recipients. Together with the initial gift of £27,500 these funds are designated for the construction of the new development. It is noted that there are now significant funds in the Charity’s account. However, once planning permission is received, these funds will begin to be dispersed.

**The Trustees have reviewed the budgets for the year ahead and are satisfied that there are adequate funds in place to ensure the Charity can continue its activities and the financial statements for the year ended 31 March 2023 can be signed off as a going concern.**

### **GOVERNING DOCUMENT**

The charity is governed by its Articles of Association. The appointment of Trustees was carried out in accordance with Clauses 31-34 of the Articles at the AGM which was held on 1 November 2022 when the current Trustees were re-elected.

The Management Team have met on two occasions during the year, information has been circulated to the support base and our Treasurer and Secretary have been able to send the quarterly payments to Rwanda. The Trustees and Management Team agreed to pay some of the expenses of Mary’s treatment as she was a person fulfilling the criteria of the objectives and activities of the charity.

### **COMPLIANCE WITH PUBLIC BENEFIT**

Although this report describes a challenging year necessitating changes in the management of the home in Kigali, this did not impact the care of the elderly residents. We are therefore confident that we continue to uphold the Charity Commission for Northern Ireland’s guidance on public benefit.

### **DECLARATIONS**

The Trustees declare that they have approved the trustees’ report above.

Signature 

Full name Roberta Moore

Position Mission Director

Date 30 November 2023

Signature 

Full name David Spiers

Position Director

Date 30 November 2023

## **Independent examiner's report to the charity trustees of Bird of Paradise Ministries in Rwanda**

I report on the accounts of the company for the year ended 31 March 2023.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

Examine the accounts under section 65 of the Charities Act  
Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act  
State whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

D N Robinson  
Retired Chartered Accountant  
17 Grays Hill, Bangor, Co Down



30 November 2023

## BIRD OF PARADISE MINISTRIES IN RWANDA

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total funds £	2022 Total funds £
<b>Income</b>				
Donations and legacies	5,560	1,500	7,060	34,667
Charitable activities	19,980	0	19,980	22,494
<b>Total income</b>	<b>25,540</b>	<b>1,500</b>	<b>27,040</b>	<b>57,161</b>
<b>Expenditure</b>				
Charitable activities	30,524	0	30,524	23,159
<b>Total expenditure</b>	<b>30,524</b>	<b>0</b>	<b>30,524</b>	<b>23,159</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>	<b>(4,984)</b>	<b>1,500</b>	<b>(3,484)</b>	<b>34,002</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	85,924	37,500	123,424	89,422
<b>Total funds carried forward</b>	<b>80,940</b>	<b>39,000</b>	<b>119,940</b>	<b>123,424</b>

The statement of financial activities includes all gains and losses in the year.

All of the amounts above relate to continuing activities.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Cash at bank and in hand		119,940	123,424
		<u>119,940</u>	<u>123,424</u>
<b>Funds</b>			
<b>Unrestricted</b>		80,940	85,924
<b>Restricted</b>	3	39,000	37,500
		<u>119,940</u>	<u>123,424</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this balance sheet.

**BIRD OF PARADISE MINISTRIES IN RWANDA**

**BALANCE SHEET (CONTINUED)**

**DIRECTORS' STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3) FOR THE YEAR ENDED 31 MARCH 2023**

In approving these financial statement as directors of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting than an audit be conducted for the year ended 31 March 2023 and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements were approved by the board on 30 November 2023 and were signed on its behalf by:

**Director:**

R Moore



D Spiers



## **BIRD OF PARADISE MINISTRIES IN RWANDA**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

#### **1. Principal accounting policies**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### **Fund accounting**

The company has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows:

##### **Restricted funds**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meet these criteria is identified to the fund, together with a fair allocation of overheads and support costs.

##### **Unrestricted funds**

General funds are amounts received or generated and which are expendable at the discretion of the company in furtherance of its objectives.

#### **2. Taxation**

The charitable company is exempt from corporation tax on its charitable activities.

#### **3. Restricted funds**

	Opening	Income	Expenditure	Closing
Proposed new accommodation	37,500	1,500	0	39,000

#### **4. Liability of members**

The company is a company limited by guarantee, and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.