

**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

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**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

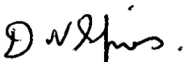
The Trustees declare that they have approved the trustees' report above.

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

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 £
Current assets			
Cash at bank and in hand		105,371	119,940
		<u>105,371</u>	<u>119,940</u>
Funds			
Unrestricted		66,371	80,940
Restricted	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:

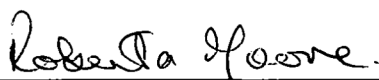
(1) ensuring that the company keeps accounting records which comply with Section 386, and

(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.

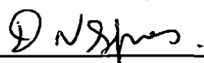
The financial statements were approved by the board on 11 December 2024 and were signed on its behalf by:

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.