

**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, 2nd 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 7th 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 £
Income				
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
Total income	30,586	0	30,586	25,599
Expenditure				
Charitable activities	13,809	0	13,809	40,168
Total expenditure	13,809	0	13,809	40,168
Net expenditure and net movement in funds for the year	16,777	0	16,777	(14,569)
Reconciliation of funds				
Total funds brought forward	66,371	39,000	105,371	119,940
Total funds carried forward	83,148	39,000	122,148	105,371

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 £
Current assets			
Cash at bank and in hand		122,148	105,371
		<u>122,148</u>	<u>105,371</u>
Funds			
Unrestricted		83,148	66,371
Restricted	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:

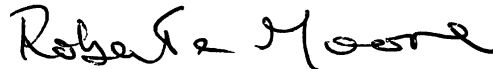
(1) ensuring that the company keeps accounting records which comply with Section 386, and

(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



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.