BEE Bible School International Annual Report 2019-2020

Pijnacker, July 31, 2020



Words from the Principal

Movements may change, however Kingdom Mandates do not.

The ever-changing winds of our world seem to have hit an all-new acceleration point. Each day we wake up, there is a new uncertainty of what the day will bring. As current new events post come to us, people are frenzied with offense, blame and fear. It's not limited to the secular world, but Christians too, brother against brother, and sister against sister. The biblical truth in Paul's words from Hebrews 12:28 have played over and over in my mind: "Therefore, since we are receiving a Kingdom that cannot be moved, let us be gracious, by which we may serve God acceptably with reverence and godly fear."

Since the Kingdom we receive is unshakable, when the world around us seems to convulse hourly, our response does not need to come from rash compulsions. Instead, we are able to respond as instructed in James 1:19: "Therefore, my beloved brothers and sisters, let every person be swift to hear, slow to speak, and slow to anger."

Even though this academic year has had its many challenges; students came but lost their moment especially because of the virus and or their personal situations and left the program; others stayed and were successful. In spite of the smaller numbers we have touched people's lives for eternity.

We at BEE Bible School understand our mandate. When you know who you are, no one can stop you from what you have to do. I understand I have to speak this truth because it is bigger than me, and it is not about me. When you know what you have to do, you just continue to do it and let God deal with the rest.

In 1 Peter 1:22 we are told, "Since your souls have been purified by obedience to the truth through the Spirit unto a genuine brotherly love, love one another deeply with a pure heart."

Learning to be like Jesus,

Rev. Sinon Jc. Kerlihof

Rev. Simon J.C. Kerkhof

Contents

Words from the Principal	2
Report from the Board	6
Introduction	6
Organization	6
Teachers & Teachers Conference	6
Students	7
Teaching days	7
Study hours	8
Graduation	8
Public Relations	8
Challenges and future objectives	9
Financial Report	10
Introduction	12
General	12
Financial Position 2020	12
Basis for accounting and income recognition	13
Tangible assets	13
Other assets and liabilities	13
Depreciation	13
Balance sheet per July 31, 2020	14
Notes on balance sheet 2019-2020	14
Financial review	14
Profit and loss Account 2019-2020	16
Notes on profit and loss account	16
Income	16
Expenses	16
Net Income	17
Detail description of profit and loss account	17
Budget 2020–2021	19

Report from the Board

Introduction

With the impact and restrictions because of Covid-19 over the last 5 months we did have quite an interrupted year. Nevertheless we closed our eleventh academic year with our Lord and Savior Jesus Christ at the helm. The year started well, however several of the students did not continue to study at our institution as we were forced because of the lockdown requirements to go to digital classes in March 2020 instead of life instruction classes. As a result we lost several students as it was more difficult for them to follow the classes as their knowledge of the English language hampered them so much that they regrettably gave up their studies at our institution. One great development is that our graduates now are allowed to enter in studying at Lifestyle International Christian University without prior requirements. We continue to give honor to our heavenly Father as He directed us. The work in Sierra Leone has come to a stop because of the impact of the death our Principal Rev. James B. Kanimah and even more restrictions than here in The Netherlands because of the lockdown in that country. A high point is that we now have a BEE Bible School in Liberia – more about that later in this report. At the end of this academic year we are grateful how the Lord provided for the school in so many different ways. He provided teachers, new students and the finances to run the school. We are truly thankful to our Lord and Savior Jesus Christ and our sponsors who stood with us both in prayers and finances.

This report will give an account of the developments of Stichting BEE Bible School in the academic year 2019-2020.

Organization

Stichting BEE Bible School (hereafter called BEE) is governed by a Board. This year there were no changes. Thus the positions of the Board were filled as follows: Rev. Simon J.C. Kerkhof (Principal/Chairman), Elder Diamond Ugbeye (Secretary/Treasurer), Pastor Dabney Yerima (Coordinator) and Pastor Semere Woldegabriel. We are still seeking the Lord for a Vice-Principal who will also function as Secretary.

The Board has only met 3 times this academic year due to other commitments and other duties that took priority for some of the members of the Board. The Principal did visit the schools in Sierra Leone in October 2019. The Standing Committee (Principal, Secretary/Treasurer) met 12 times either in person, via phone, WhatsApp, and or e-mails.

BEE preserved the ANBI qualification which recognizes our charitable aim and makes gifts to BEE tax deductible.

Teachers & Teachers Conferences

The Lord has blessed us with a complete teaching staff this academic year, just as some left the Lord brought others to join us.

The teaching staff reflects the international character of the school. This year we had two teachers from Nigeria, one Dutch, one American, one from Cameroon, one from Ethiopia, one from New Zealand, two from Sierra Leone, and one from Pakistan. Several teachers hold a degree in theology; all teachers serve in their local churches as pastors, elders, evangelists, or have a church leadership position.

We give thanks for each of our teachers as they so generously share their time, energy and God given knowledge as they teach at BEE. By their faithful implanting of the Word of God, our students have been equipped to serve the Lord more effectively wherever the Lord takes them.

This year the Teachers Conference was on August 31, 2019.

Students

Looking at each of the separate modules we have had some major challenges this year.

1st module

6 students

2 students did not meet the requirements of the module

2 left the program

2nd module

4 students

2 students did not meet the requirements of the module

1 left the program

3rd module

6 students

4 students did meet the requirements of the module

2 left the program

4th module

3 students

3 students did meet the requirements of the module

1 graduate

Our students had different levels of former education from a university degree to no formal education. They have come from countries like: Curaçao, Holland, Ethiopia, Nigeria, and Slovakia.

Teaching Days

In the academic year 2019-2020 we were able to have all our lesson days as planned, thus making our year a total of 20 teaching days. On each teaching day three subjects have been taught according to the following time frame:

1st period: 10.00 - 11.30

break

2nd period: 12.00 - 13.30

break

3rd period: 14.00 - 15.30

Lesson days were held every two weeks except for holidays. A lesson day consists of a 90-minute lesson for each of the three streams: *Bible*, *Faith* and *Skills*. A module consists of five lesson days, thus with four modules there is a total of 60 lessons, or 90 hours of teaching time in total.

Module	Bible (B)	Faith (F)	Skills (S)
1	B1 - What is the Bible?	F1 - Who is God?	S1 – Communication Skills
2	B2 - Old Testament	F2 - Man, Sin & Salvation	S2 – Christian Ethics
3	B3 - New Testament	F3 - Sanctification & Discipleship	S3 – Evangelism
4	B4 - Wider Issues	F4 - Calling, Gifts & Ministry	S4 – Church History

Study Hours

BEE Bible School is characterized by assignments which the student must do at home. Students commit themselves to about 10.5 hours of study each week of the 10 month program. Each subject will have an average of 7.0 hours of homework per teaching day. This is 3.5 hours per week per subject.

Every subject consists of 5 lessons of 1.5 hours. Including the homework assignments this makes 42.5 hours per subject. Each module consists of three subjects. To successfully finish a module takes 127.5 hours of study. To become a BEE graduate and receive the BEE diploma all four modules need to be passed. BEE graduates have thus studied 510 hours to attain their diploma.

A Study Load Form is used by each teacher for each of the 12 subjects. This does not only allow for monitoring the amount of homework assignments, it also provides for insight and more credit when our graduates transfer to other educational institutions to further their education.

In The Netherlands study hours are calculated according to the European Credit Transfer System (ECTS). One study credit (EC) stands for 28 hours of study. This means that each BEE subject is 1.5 EC (42.5 / 28 = 1.5). Each module successfully passed gives 4.5 EC and the full BEE program grants 18 EC.

Graduation

We started this academic year with six students. Two did not meet the requirements for the 1st module and left the program. Only four of our students met the requirements in full. Three students will have to come back for the next academic year to earn their diploma. In spite of all the restrictions we did have one graduate this year. Because of the virus situation we felt it to be more appropriate to move the Graduation service to next year July. The Board met with the one graduate to present him his diploma outside at a restaurant.

Several Pastors from the Rotterdam area were contacted this year. We trust the Lord that more students will come out of these contacts.

Public Relations

This academic year we sought to resolve the major challenges with the BEE website as it was hacked several times. We did find a sister in the Lord to build another website with another provider. At the end of July it was not finished but we hope to bring this soon to closure. The web address will still be http://www.bee-bible-school.org. The Principal has posted several articles on Facebook. At the closing of the academic year 180 people were fan of BEE Bible School on Facebook.

The Principal spoke at several churches and SKIN Rotterdam events to make work of BEE more known.

Challenges and future objectives

By the Grace of our Lord Jesus Christ, BEE keeps receiving students and because of His blessings, it continues to develop in spite of the challenges faced. We are particularly asking for prayer in that more students will come to study at our institution and that the Lord Jesus will grant us more sponsors.

Finding enough mentors for each of our students to assist them in their studies remains to be an issue. Regrettably it remains a challenge to find the right people.

We were blessed again that we could use the Nebokerk in Rotterdam as our teaching location.

In October the Principal visited the BEE Bible Schools in Kania Village in the Kono District (in the North East) and the headquarters in Bo City in the Bo Province (in the south of the country). Also a new team was formed to lounge a Bible school in Freetown the Capital of Sierra Leone which started on November 6, 2019. As already mentioned James went to be with the Lord. However the Vice-Principal, Elder Will Kargbo has now become the Principal and is working with the team to continue the mission in Sierra Leone.

The plans of the Principal to go to Ghana and Uganda to start BEE Bible School in March 2020 were cancelled as he could fly to Africa. We trust the Lord that the Principal will be able to do this soon as the covid-19 restrictions of the lockdowns are finished. The plans to start schools in Guinee and Liberia have slowed a bit again because of local lockdown requirements.

Last be not least we want to take this opportunity to express our sincere appreciation to our prayer partners and our sponsors. In the financial part of this Annual Report you can see how much has been given this year to further the work of BEE Bible School International. These partners do not want their names to be made known – however Father knows you and He will reward you for your faithfulness.

The Board is indebted to each person involved in the ministry of BEE Bible School International. By faith we have worked these last 11 years and now by faith we are looking forward to the coming academic years with the continuous aim to equip more workers for the Kingdom of God.

Grace and peace to you from the One Who is, Who always was, and Who is still to come; – Jesus Christ. – He is the faithful witness to these things, the first to rise from the dead, and the ruler of all the kings of the world. – All glory to Him Who loves us and has freed us from our sins by shedding His blood for us. ⁶ He has made us a Kingdom of priests for God His Father. All glory and power to Him forever and ever! Amen. Revelation 1:4-6 (NLT)

Financial Report 2019 - 2020 Pijnacker, July 31, 2020

Introduction

This financial report is based on the financial administration of the foundation "Stichting BEE Bible School" (hereafter called BEE). The responsibility for the accuracy and completeness of this report lies with the Treasurer of BEE. This financial report is prepared ensuring that it conforms to the generally accepted accounting policies as regards to financial statements in The Netherlands.

General

The major activity of BEE is giving of Biblical education in the English language to those who seek refuge in The Netherlands and anybody who wants to study the Bible in the English Language. BEE was founded on August 11, 2009 and is a non-profit organization.

Financial Position 2020

Net income according to income statement $(\in 3.93)$

Fiscal year net income (€3.93)

Basis for accounting and income recognition

Tangible assets

Tangible fixed assets are stated at cost price less depreciation based on the estimated useful life of the fixed asset.

Other assets and liabilities

All other assets and liabilities are valued at face value.

Depreciation

Depreciation of tangible fixed assets is calculated using fixed percentage of 20%.

Computers & Accessories

20%

Balance sheet per 31-07-2020

	2020	2019	2018	2017	2016
Current Assets	(€)	(€)	(€)	(€)	(€)
Cash	832.51	836.45	665.75	850.92	594.50
Account receivable	-	-	-	-	-
Prepaid expenses	-				
Total Current Assets	832.52	836.45	665.75	850.92	594.50
Fixed asset					
Equipment & building	-	-	-	-	-
Computer & Accessories	-	-	-	-	
Total Assets	832.52	836.45	665.75	850.92	594.50
Liabilities (Expenses) and Equity					
Current Liabilities					
Accounts payable	-	-	-	-	217.66
Total Current Liabilities	-	-	-	-	217.66
Long term liabilities	-	-	-	-	-
Total Liabilities	-	-	_	-	217.66
Equity	832.52	836.45	665.75	850.92	376.84
Total liabilities & Equity	832.52	836.45	665.75	850.92	594.50

Notes on balance sheet 2020

The balance sheet per 31-07-2020 shows the assets and liabilities of BEE. The amount \in 832.52 is the balance of BEE for the book year 2019 - 2020. Cash constitute residual cash after accounting for all expenses. The profit and loss account follows hereafter.

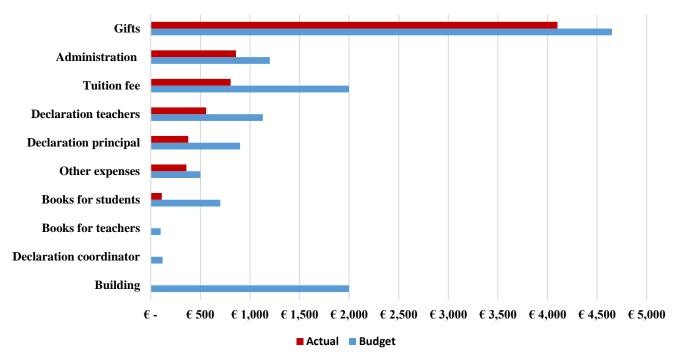
Financial review

Looking back to the book year 2019 - 2020, in spite of COVID-19 and less than 10 students a flat / negative financial result was achieved. The fiscal year financial result is partly due to lower cost incurred for books bought for students (-84% vs budget and -80% vs. prior year) and lower teachers declaration costs. The lower cost for books bought for students for 2019 - 2020 is because in prior school year sufficient books were bought for students, thus there was no need to buy more books in the school year 2019 -2020.

The average number of students in 2019 - 2020 was 4 vs. 5 students in the previous fiscal year. Tuition received decreased by 15% from €950.00 to €805.00. Income from sponsors decreased by 35% from €6305.98 prior year to €4100.00 mainly because the Principal did not go for a missionary Journey to Africa due to the COVID-19 pandemic and thus extra funds were not sourced from

sponsors. The total expenses for the book year 2019 - 2020 decreased by 31% when compared to the total cost for prior fiscal year. The expenses decreased from €7085.34 to €4908.93. The decrease in expenses is mainly due to lower cost for missionary journey to BEE Sierra Leone compared to previous year. Relating the financial result to the budget of 2019 - 2020, an income realization of 74% was actualized (See figure 1: Gifts + Tuition fee). The budgeted income was €6650.00, and the actualized income is €4905.00. In terms of expenses, the budgeted expenses for the book year 2019 - 2020 was €6650.00 and the actualized expenses amounted to €4908.93 which is approximately 74% of the budget. The actual vs. budget gap, is mainly due to absence of building cost in 2019 - 2020. Furthermore, it is paramount to note that in the book year 2019 - 2020, 84% of BEE's income came from sponsors which is 3% lower than prior year. However, this reiterates the importance of support from sponsors whom without BEE will be unable to meet her financial obligations. Besides, for sustainability of BEE, it is paramount to maintain and enlarge the present sponsor's relationships and support.

Figure 1: Budget vs. Actual 2019 -2020



Profit and loss Account 2016 - 2020

	2020	2019	2018	2017	2016
Income	(€)	(€)	(€)	(€)	(€)
Gifts	4100.00	6305.98	3040.05	5592.02	5053.84
Student fees	805.00	950.00	1450.00	1000.00	1170.00
Interest	-	-	0.03	0.89	0.05
2014 Equity adjustment	-	-	-	-	-
Total income	4905.00	7255.98	4490.03	6592.91	6223.89
Liabilities (Expenses)					
Student books	110.90	566.68	967.83	525.95	61.88
Administration	3501.55	4658.07	1617.92	4612.76	4125.17
Coordinator declarations	-	-	-	-	-
Principal declarations	377.15	740.89	604.04	263.60	528.00
Other expenses	-	-	-	70.18	103.01
Teachers declarations	559.33	759.70	1107.35	504.00	916.90
Scholarship	-	-	-	-	-
Mission	360.00	360.00	360.00	360.00	360.00
BEE Library					-
Total liabilities	4908.33	7085.34	4657.14	6336.49	6094.96
Net Income	(3.93)	170.64	(167.11)	256.42	128.93

Notes on profit and loss account 2019 - 2020

Income

Gifts denote the financial gifts received from sponsors of BEE which amounts to $\[\in \]$ 4100.00. The total tuition fees from students for the book year 2019 - 2020 amounts to $\[\in \]$ 805.00. The tuition fee per module for each student is $\[\in \]$ 50.00.

Expenses

For all the cost made, there is a receipt / bank statement with the Treasurer to validate the cost. The total amount spent on books purchased for students as part of their study / graduation materials amount to €110.90. Administration cost amounts to €3501.55. Administration costs include expenses such as: website cost, bank account cost, envelopes, advertisement, telephone cost, brochure cost, cost made in Sierra Leone for BEE Sierra Leone missionary works etc. Total teachers' declarations amount to €559.33. The teacher's declarations consist primarily of travel expenses and other expenses such as photocopying / printing costs for study materials used in their classes. Scholarship consists of students that are unable to pay the tuition fee of BEE in full but can participate in the BEE program. Not all teachers ask for reimbursement of their expenses thus the actual teachers' expenses are higher than the reported €559.33.

Net Income

In 2019 - 2020 the net income amount to (**€3.93**)

Detail description of profit and loss account

	2020	2019	2018	2017	2016
Income	(€)	(€)	(€)	(€)	(€)
Gift from former students	-	-	-	-	-
BEE graduation offering	-	115.05	69.95	66.34	124.55
Gift from sponsors	4100.00	6190.93	2970.05	552568	4929.29
Student fees	805.00	950.00	1450.00	1000.00	1170.00
Interest	-	-	0.03	0.89	0.05
2014 Equity adjustment	-	-	-	-	-
Total	4905.00	7255.98	4490.03	6592.91	6223.89
Expenses					
Student books	110.90	566.68	967.83	525.95	61.88
Administration					
Website	201.97	45.96	22.98	_	17.98
Bank account	174.58	176.18	174.89	170.10	162.00
Kamer van Koophandel annual fee		-	-	-	-
BEE brochure/others		-	-	-	-
Photo copies/Envelopes/Stamps/Others	105.00	559.50	604.04	452.28	494.90
Advertisement		-	-	242.00	121.00
BEE Sierra Leone	3020.00	4435.93	1420.05	3748.38	3329.29
Mission cost fiscal year	360.00	360.00	360.00	360.00	360.00
Graduation celebration cost	-	-	-	49.59	90.15
Books BEE library	-	-	-	-	-
Coordinator declarations	-	-	-	_	-
Principal Declarations	377.15	181.39	604.04	263.60	528.00
Teachers declarations module 1	174.05	254.55	492.60	194.20	202.05
Teachers declarations module 2	204.50	162.45	161.00	158.75	337.15
Teachers declarations module 3	180.78	170.40	301.85	151.05	99.15
Teachers declarations module 4	-	172.30	151.90		278.55
Mission cost next year	-	-	-	-	-
Scholarships	-	-	-	_	-
Teachers conference cost	-	-	-	20.59	12.86
Others					
Total	4908.93	7085.34	4657.14	6336.49	6094.96
Net Income	(3.93)	170.64	(167.11)	256.42	128.93

Figure 2: Net income 2016 - 2020

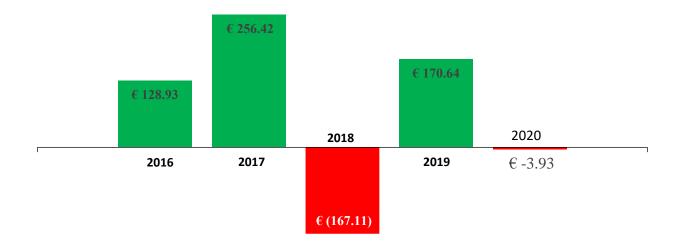
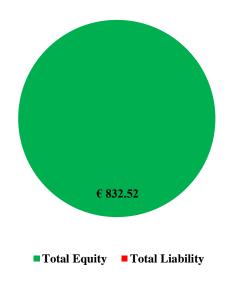


Figure 3: Total Assets and Liabilities 2019 – 2020



Budget 2020 - 2021

Income	Amount		Number	Amount	Expenses description	Amount
description	per module		of	(€)		(€)
	(€)	modules	students			
Tuition	50	4	10	2000	Books for students	700
Gifts				4650	Declarations Coordinator	120
					Declarations teachers	1130
					Books for teachers	100
					Building	2000
					Administration costs	1200
					Declarations Principal	900
					Other expenses	500
Total			6650		6650	

The budget for "Books for Students" is €700.00 because BEE expects to build-up its stock of books for students. The declarations for the Coordinator are €120.00, even though the Coordinator does not declare her cost, a budget is made for her should the need arises. "Teachers declarations" is kept at same amount as prior year because this is not expected to be higher in the fiscal year 2020 - 2021. Administration costs include expenses such as: website cost, bank account cost, envelopes, advertisement, telephone cost, transportation cost, photo copies, gifts, etc. The budget for the "Declarations of the Principal" is kept at €900.00. Buffer/other expenses, e.g., support of missionaries is €500.00.

Note: Budget is based on 10 students however BEE has the facility / capacity to accommodate and train 20 students per annum.