

BEE Bible School International

Annual Report 2021-2022

Pijnacker, July 31, 2022



Words from 2 the Principal

This year I have two words to share with you: obedience and success.

Obedience

As with so many verses of the Bible I have pondered many times at the event as recorded in John 21. I will start at verse 2: Simon Peter, Thomas, Nathanael from Cana in Galilee, the sons of Zebedee, and two other disciples were together. ³ "I'm going out to fish," Simon Peter told them, and they said, "We will go with you." So they went out and got into the boat, but that night they caught nothing. ⁴ Early in the morning, Jesus stood on the shore, but the disciples did not realize that it was Jesus. ⁵ He called out to them, "Friends do you have any fish?" "No," they answered. ⁶ He said, "Throw your net on the right side of the boat and you will find some." When they did, they were unable to haul the net in because of the large number of fish.

Throw your net on the right side of the boat and you will find some.... but Lord in those days boats were very small maybe no more than 3 feet (1m) wide Then, fish don't know the difference between being on the right and left side of the boat They just swim around...However the more I thought about this the more I could only come to one conclusion – it doesn't matter how wide or big the boat is, or that the fish just swim around. It is about what Jesus says and our obedience to Him.

Success

The past years I have been challenged quite a few times — with so a low number of students is it not time to stop the school. Each time my answer was I have not heard from the Lord to stop. Mother Teresa was once asked, "How do you measure the success of your work?" She thought about the question and gave her interviewer a puzzled look, and said, "I don't remember that the Lord ever spoke of success. He spoke only of faithfulness in love. This is the only success that really counts."

So ... are we sorry for the challenges? No. Instead, we are grateful for the opportunities. For I am not ashamed of the Gospel, because it is the Power of God for the salvation of everyone who believes ... Romans 1:16

Rev. Simon JC. Kerlihaf

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	8
Financial Report	10
Introduction	11
General	11
Financial Position 2021	11
Basis for accounting and income recognition	12
Tangible assets	12
Other assets and liabilities	12
Depreciation	12
Balance sheet per July 31, 2021	13
Notes on balance sheet 2021-2022	13
Financial review	13
Profit and loss Account 2021-2022	15
Notes on profit and loss account	15
Income	15
Expenses	15
Net Income	16
Detail description of profit and loss account	16
Budget 2021–2022	18

Report from the Board

Introduction

This past academic year brought us many challenges even more than during the covid years. I believe churches are facing the same enigma – people have become used to digital services and now they prefer to stay at home without having to go to church or in our situation for students to come to the building where we have our classes. Do we keep the school open? Should we accept having digital classes again instead of life classes? Many questions that demanded an answer – nevertheless, in spite of these questions, we started the academic year with our Lord and Savior Jesus Christ in control and now we closed our fourteenth academic year.

In total we had 5 students this year. Some attended, some then without notice left. Only one or two returned. However this meant that most did not earn their module certificate. We rejoiced that in the end we did have one graduate who received her diploma.

The BEE schools in Sierra Leone were basically closed. There was a new attempt to start up the school in Bo regrettably without success. The poverty in African nations is so overwhelming. This has resulted in political uproar and stopped most of the activities as people were not allowed to travel or to gather. The same is true for the BEE Bible School in Liberia. The Principal hopes to be able to visit these nations in February and/or March 2023 and see if by the Grace of God the BEE Bible Schools can be restored.

In spite of the present situation we are grateful to the Lord as He provided for the school in so many ways. He gave teachers, some 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 2021-2022.

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), Minister Raquel Maitland (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.

This year it was not safe for the Principal to visit the schools in Sierra Leone and Liberia due to the internal political problems in Sierra Leone. Regrettably the visit to Ghana had to be postponed once again.

The Standing Committee (Principal, Secretary/Treasurer) met 10 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

We thank the Lord that He blessed us with a complete teaching staff this academic year. Each of the teachers was able to renew their commitment to the school.

The teaching staff reflects the international character of the school. This year we had two teachers from Nigeria, one Dutch, one American, one from Jamaica, two from Ethiopia, one from New Zealand, and two from Sierra Leone. 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 July 9, 2022

Students

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

1st module

5 students

1 student met the requirements

1 didn't manage to follow all the classes due to her health situation

3 didn't come or left the program

 2^{nd} module

1 student stopped as her health situation worsened

3rd module

1 student finished her last module

1 student due to her health situation missed too many classes

4th module

We advised the same student to focus first on getting better

1 graduate

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

Teaching Days

In the academic year 2021-2022 we were able to have all our lesson days as planned, thus making our academic 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 five students. Then up to one or two students to end the year with no students. Accept for one student nobody else met the requirements for the 4 modules. We had one student who suffered from cancer and underwent surgery two times. Thank God both the surgeries were successful however she is still undergoing chemo treatment. On July 9 we had our Graduation service where one student received her diploma.

Public Relations

This academic year resolve the major challenges with the BEE website were resolved. One of our graduates, an IT engineer, build the website. The web address is still http://www.bee-bible-school.org. The Principal has posted several articles on Facebook. At the closing of the academic year 185 people were fan of BEE Bible School on Facebook.

The Principal spoke at several churches and other 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.

This year the Principal, because of Covid-19, could not visit any of the BEE Bible Schools in West Africa as flying was prohibited and the travel restriction both in Sierra Leone and Liberia.

This was also true for the plans of the Principal to go to Ghana and Uganda to start BEE Bible School and thus remain on hold. We trust the Lord that the Principal will be able to do this as soon as the covid-19 restrictions of the lockdowns are finished. The plans to start schools in Guinee and more in 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 14 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.

Now to the King of the ages [eternal], immortal, invisible, the only God, be honor and glory forever and ever. Amen. 1 Timothy 1:17 (AMP)

Financial Report 2021-2022 Pijnacker, July 31, 2022

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 pertaining 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 2022

Net income according to income statement (€ 373.73)

Fiscal year net income (€ 373.73)

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 31-07-2022

	2022	2021	2020	2019	2018	2017
Current Assets	(€)	(€)	(€)	(€)	(€)	(€)
Cash	810.90	1184.63	832.51	665.75	850.92	594.50
Account receivable			-	-	-	-
Prepaid expenses			-			
Total Current Assets	810.90	1184.63	832.52	665.75	850.92	594.50
Fixed asset						
Equipment & building	-	-	-	-	-	1
Computer & Accessories	_	-	-	-	-	_
Total Assets	810.90	1184.63	832.52	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	810.90	1184.63	832.52	665.75	850.92	376.84
Total liabilities & Equity	810.90	1184.63	832.52	665.75	850.92	594.50

Notes on balance sheet 2022

The balance sheet per 31-07-2022 shows the assets and liabilities of BEE. The amount \in 810.90 is the balance of BEE for the book year 2021-2022. Cash constitute residual cash after accounting for all expenses. The profit and loss account follows hereafter.

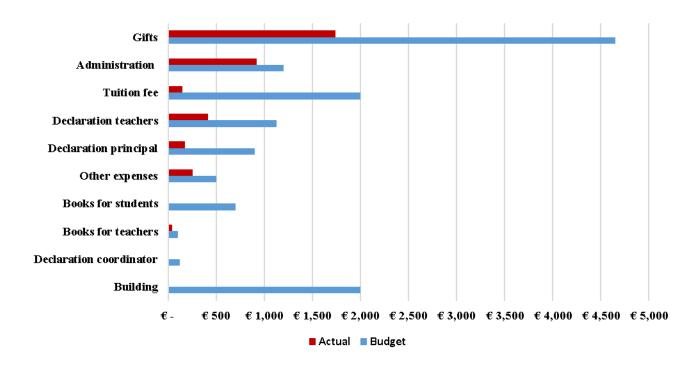
Financial review

Looking back to the book year 2021-2022, despite COVID-19 limitations and just 3 part time students a good financial result was achieved. The fiscal year result is positively impacted by lower cost on all expense categories vs. last year. The lower cost is mainly due to lower expense incurred by teachers on travelling cost. Besides, limited books were bought for students because in prior school year enough books were bought for students, thus there was no need to buy more books in the school year 2021-2022. In addition, the cost was also lower because there was no student for the 4th module.

Compared to prior years, in the book year 2021-2022, there was no student that completed all 4 modules. All the students were only able to partly follow the program. Besides, tuition received decreased by 75% from €600.00 to €150.00. Income from sponsors decreased by 3.2% from €1797.60 prior year to €1740.00 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 2021-2022 increased by 11% when compared to the total cost for the prior fiscal year. The expenses increased from €2045.49 to €2263.73. The increase in expenses is partly due to higher cost for missions and other expenses. Comparing the financial result to the budget of 2021-2022, an income realization of 28% was actualized (See figure 1: Gifts + Tuition fee). The budgeted income was €6650.00, and the actualized income is €1890.00. In terms of expenses, the budgeted expenses for the book year 2021-2022 was €6650.00 and the actualized expenses amounted to €2263.73 which is approximately 34% of the budget. The actual vs. budget gap, is mainly due to absence of building cost in 2021–2022 and less cost for missionary journey. Furthermore, it is paramount to note that in the book year 2021-2022, 92% of BEE's income came from sponsors which is 21% higher 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 sponsors' relationships and support.

Figure 1: Budget vs. Actual 2021-2022



Profit and loss Account 2017 - 2022

	2022	2021	2020	2019	2018	2017
Income	(€)	(€)	(€)	(€)	(€)	(€)
Gifts	1740.00	1797.60	4100.00	6305.98	3040.05	5592.02
Student fees	150.00	600.00	805.00	950.00	1450.00	1000.00
Interest			-	-	0.03	0.89
2014 Equity adjustment			-	_	-	-
Total income	1890.00	2397.60	4905.00	7255.98	4490.03	6592.91
Liabilities (Expenses)						
Student books			110.90	566.68	967.83	525.95
Administration	921.57	1086.66	3501.55	4658.07	1617.92	4612.76
Coordinator declarations	-	-	-	-	-	-
Principal declarations	177.06	196.60	377.15	740.89	604.04	263.60
Other expenses	257.29	81.18	-	-	-	70.18
Teachers declarations	417.81	321.05	559.33	759.70	1107.35	504.00
Scholarship	-	-	-	-	-	-
Mission	490.00	360.00	360.00	360.00	360.00	360.00
BEE Library						
Total liabilities	2263.73	2045.49	4908.33	7085.34	4657.14	6336.49
Net Income	(373.73)	352.11	(3.93)	170.64	(167.11)	256.42

Notes on profit and loss account 2021-2022

Income

Gifts denote the financial gifts received from sponsors of BEE which amounts to $\in 1740.00$. The total tuition fees from students for the book year 2021-2022 amounts to $\in 150.00$. 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. Administration cost amounts to €921.57. 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 €417.81. The teachers' 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 €417.81.

Net Income

In 2021 - 2022 the net income amount to (€373.73)

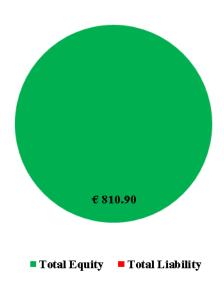
Detail description of profit and loss account

	2022	2021	2020	2019	2018	2017
Income	(€)	(€)	(€)	(€)	(€)	(€)
Gift from former students	_	-	-	-	-	-
BEE graduation offering	-	87.60	-	115.05	69.95	66.34
Gift from sponsors	1740.00	1710.00	4100.00	6190.93	2970.05	552568
Student fees	150.00	600.00	805.00	950.00	1450.00	1000.00
Interest	-	-	-	-	0.03	0.89
2014 Equity adjustment	-	-	-	-	-	-
Total	1890.00	2397.60	4905.00	7255.98	4490.03	6592.91
Expenses						
Student books	-	-	110.90	566.68	967.83	525.95
Administration						
Website	318.02	164.58	201.97	45.96	22.98	-
Bank account	163.40	158.38	174.58	176.18	174.89	170.10
Kamer van Koophandel annual fee	-	-	-	-	-	-
BEE brochure/others	-	-	-	-	-	-
Photo	115.20	644.88	105.00	559.50	604.04	452.28
copies/Envelopes/Stamps/Others						
Advertisement				-	-	242.00
BEE Sierra Leone	400.00	200.00	3020.00	4435.93	1420.05	3748.38
Mission cost fiscal year	490.00	360.00	360.00	360.00	360.00	360.00
Graduation celebration cost	103.78		-	-	-	49.59
Books BEE library	40.15		-	-	-	-
Coordinator declarations			-	-	-	-
Principal Declarations	177.06	196.60	377.15	181.39	604.04	263.60
Teachers declarations module 1	230.56	114.00	174.05	254.55	492.60	194.20
Teachers declarations module 2	136.80	37.75	204.50	162.45	161.00	158.75
Teachers declarations module 3	-	48.35	180.78	170.40	301.85	151.05
Teachers declarations module 4	50.45		-	172.30	151.90	
Mission cost next year	-	-	-	-	-	-
Scholarships	-	-	-	-	-	-
Teachers conference cost	38.31	-	-	-	-	20.59
Others						
Total	2263.73	2045.49	4908.93	7085.34	4657.14	6336.49
Net Income	(373.73)	352.11	(3.93)	170.64	(167.11)	256.42

Figure 2: Net income 2017 - 2022



Figure 3: Total Assets and Liabilities 2021 – 2022



Budget 2022 – 2023

	Amount per module		Number of	Amount (€)	Expenses description	Amount (€)
	(€)	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 \in 700.00 because BEE expects to build-up its stock of books for students. The declarations for the Coordinator are \in 120.00, even though the Coordinator does not declare her cost, a budget is made for her should the need arise. "Teachers declarations" is kept at same amount as last year because this is not expected to be higher in the fiscal year 2022-2023. 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 \in 900.00. Buffer/other expenses, e.g., support of missionaries are \in 500.00.

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