

BEE Bible School International

Annual Report 2022-2023

Pijnacker, July 31, 2023



Words from the Principal

This year my two words are Power and Truth.

Let the Power Do the Work

Some time back I heard the story about a man who bought a saw to cut some firewood. The salesman showed him their best chainsaw, "guaranteed to cut four cords of woods per day" (a cord is approximately 3.4 m³). The man made the purchase, worked from dawn to dusk, and only cut a half-cord. He returned the saw back to the salesman saying, "It doesn't work as promised." The salesman said, "Let's look at it." He pulled the starting rope and the engine roared to life. The startled man exclaimed, "What's that noise?" It is almost too funny—a slapstick vision of a man trying push and pull that saw through a log, without realizing that it was a power saw.

Let the Power of the Holy Spirit Do the Work

Unfortunately, ignoring power of the Holy Spirit is more common than we want to admit. Paul warns us that many in the last days will "have a form of godliness but deny its power." Sadly truth today for many has become only a personal observation. However, if truth is not universally accepted – it is not truth but a personal opinion.

Then you will know the truth, and the truth will set you free John 8:32

For every work of God there is a constant pressure on us to dissect facts from fables. This is why we at BEE Bible School, teach with strong biblical arguments to prepare those God has lent out to us to further the Kingdom of God through each of our students. And our foundation is the words of Paul in 2 Tim 4:16-17 – All Scripture is God-breathed [given by divine inspiration] and is profitable for instruction, for conviction [of sin], for correction [of error and restoration to obedience], for training in righteousness [learning to live in conformity to God's will, both publicly and privately—behaving honorably with personal integrity and moral courage]; ¹⁷ so that the man (and woman) of God may be complete and proficient, outfitted and thoroughly equipped for every good work. (AMP)

We look forward to what the Lord Jesus has for us in the next Academic Year.

Expectantly, 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 2022	11
Basis for accounting and income recognition	12
Tangible assets	12
Other assets and liabilities	12
Depreciation	12
Balance sheet per July 31, 2022	13
Notes on balance sheet 2022-2023	13
Financial review	13
Profit and loss Account 2022-2023	15
Notes on profit and loss account	15
Income	15
Expenses	15
Net Income	16
Detail description of profit and loss account	16
Budget 2022–2023	18

Report from the Board

Introduction

This past academic year has not been much different than previous years. We did have a good start however one thing we faced even more is that too many churches in our region do not send their people to us but have started bible study groups for their members. Nevertheless, we began the academic year with our Lord and Savior Jesus Christ in control and now we closed our fifteenth academic year.

We had 8 students this year in total. Several of our students did not finish the program, either because of personal situations, either because their ability to study in the English language or because they had different expectations. Regrettably this meant that they did not earn their module certificate(s). We do rejoice that in the end we did have two graduates who received their diploma.

The BEE Bible School in Sierra Leone made a new attempt to start up the school in Bo. Money remains to be a key to be successful as poverty in African nations is so destructive. And thus the political uproar has not stopped which is difficult for the people. Sadly we have had not any reports from the BEE Bible School in Liberia. The Principal hopes to be able to visit these nations in February and/or March 2024 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 2022-2023.

Organization

Stichting BEE Bible School (hereafter called BEE) is governed by a Board. This year gave no changes. Therefore 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 the visit to Ghana had to be postponed once again.

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

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 American, one from Jamaica, two from Ethiopia, one from New Zealand, one from Ghana 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 8, 2023

Students

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

1st module

7 students

2 students met the requirements

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

4 didn't come or left the program

2nd module

4 students

3 students met the requirements

1 student stopped as her health situation worsened

3rd module

3 students

2 students met the requirements

1 student due to her health situation missed too many classes

4th module

4 students

4 students met the requirements

2 of them earned their diploma

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

Teaching Days

In the academic year 2022-2023 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 seven students. Then down to three students to end the year with four students. Four students met the requirements for the 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 8 we had our Graduation service where two students received their diploma.

Public Relations

This academic year some of the challenges with the BEE website were not resolved. We looking for an IT engineer, who can work on 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 198 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.

The plans of the Principal to go to Ghana and Uganda to start BEE Bible Schools were canceled and thus remain on hold.

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 15 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 2022 - 2023 Pijnacker, July 31, 2023

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 2023

Net income according to income statement (€ 118.35)

Fiscal year net income (€ 118.35)

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 31-07-2023

	2023	2022	2021	2020	2019	2018
Current Assets	(€)	(€)	(€)	(€)	(€)	(€)
Cash	693.47	810.90	1184.63	832.51	665.75	850.92
Account receivable				-	-	-
Prepaid expenses				-		
Total Current Assets	693.47	810.90	1184.63	832.52	665.75	850.92
Fixed asset						
Equipment & building	-	-	-	-	-	-
Computer & Accessories	-	-	-	-	-	-
Total Assets	693.47	810.90	1184.63	832.52	665.75	850.92
Liabilities (Expenses) and Equity						
Current Liabilities						
Accounts payable	-	-	-	-	-	-
Total Current Liabilities	-	-	_	_	-	-
Long term liabilities	-	-	-	-	-	
Total Liabilities	-	-	-	-	-	
Equity	693.47	810.90	1184.63	832.52	665.75	850.92
Total liabilities & Equity	693.47	810.90	1184.63	832.52	665.75	850.92

Notes on balance sheet 2023

The balance sheet per 31-07-2023 shows the assets and liabilities of BEE. The amount \in 693.47 is the balance of BEE for the book year 2022 - 2023. Cash constitute residual cash after accounting for all expenses. The profit and loss account follows hereafter.

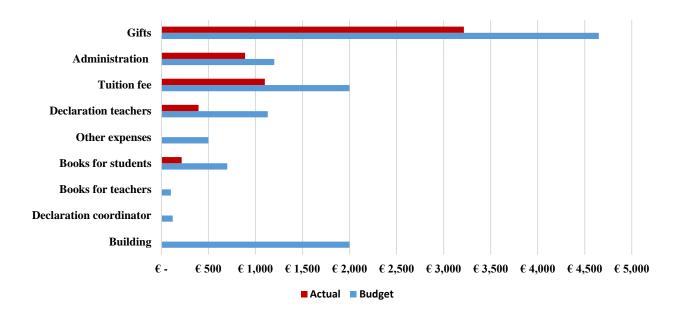
Financial review

Looking back to the book year 2022 - 2023, a good financial result was achieved. In the fiscal year, 5 students went through the complete 10 months program of BEE. The fiscal year result is adversely impacted by books bought for students. Cost of Bibles and study materials increased significantly following inflation and higher cost to get books form the USA to the Netherlands.

Compared to prior year, tuition received increased by 633% from €150.00 to €1100.00. This is because most of the students paid their tuition fee unlike prior year where only 4 students followed two modules and we had just 1 student in the first module. Income from sponsors increased by 88% from €1740.00 prior year to €3266.00 mainly because the Principal did receive financial support to go for missionary journey to Africa and thus extra funds were sourced and received from sponsors. The total expenses for the book year 2022 - 2023 increased by 98% when compared to the total cost for the prior fiscal year. The expenses increased from €2263.73 to €4484.45. The

increase in expenses is mainly due to higher cost for missions and expenses for books. Comparing the financial result to the budget of 2022 - 2023, an income realization of 66% was actualized (See figure 1: Gifts + Tuition fee). The budgeted income was €6650.00, and the actualized income was €4366.10. In terms of expenses, the budgeted expenses for the book year 2022 - 2023 was €6650.00 and the actualized expenses amounted to €4484.45 which is approximately 67% of the budget. The actual vs budget gap, is mainly due to absence of building cost in 2022 – 2023. Furthermore, it is paramount to note that in the book year 2022 - 2023, 75% of BEE's income came from sponsors which is 17% 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 2022 -2023



Profit and loss Account 2018 - 2023

	2023	2022	2021	2020	2019	2018
Income		(€)	(€)	(€)	(€)	(€)
Gifts	3266.10	1740.00	1797.60	4100.00	6305.98	3040.05
Student fees	1100.00	150.00	600.00	805.00	950.00	1450.00
Interest				-	-	0.03
2014 Equity adjustment				_	-	-
Total income	4366.10	1890.00	2397.60	4905.00	7255.98	4490.03
Expenses						
Student books	216.27			110.90	566.68	967.83
Administration	498.35	921.57	1086.66	3501.55	4658.07	1617.92
Coordinator declarations		-	-	-	-	-
Principal declarations	317.21	177.06	196.60	377.15	740.89	604.04
Other expenses	72.82	257.29	81.18	-	-	-
Teachers' declarations	394.80	417.81	321.05	559.33	759.70	1107.35
Scholarship		1	-	-	-	-
Mission	2985.00	490.00	360.00	360.00	360.00	360.00
BEE Library						
Total Expenses	4484.45	2263.73	2045.49	4908.33	7085.34	4657.14
Net Income	(118.35)	(373.73)	352.11	(3.93)	170.64	(167.11)

Notes on profit and loss account 2022 - 2023

Income

Gifts denote the financial gifts received from sponsors of BEE which amounts to \in 3266.10. The total tuition fees from students for the book year 2022 - 2023 amounts to \in 1100.00. 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 €498.35. Administration costs include expenses such as: website cost, bank account cost. Principal declarations consist of envelopes, telephone cost, brochure cost, etc. Total teachers' declarations amount to €394.80. 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 €394.80.

Net Income

In 2022 - 2023 the net income amount to ((**€118.35**)

Detail description of profit and loss account

	2023	2022	2021	2020	2019	2018
Income		(€)	(€)	(€)	(€)	(€)
Gift from former students	-	-	-	-	-	-
BEE graduation offering	51.10	-	87.60	-	115.05	69.95
Gift from sponsors	3215.00	1740.00	1710.00	4100.00	6190.93	2970.05
Student fees	1100.00	150.00	600.00	805.00	950.00	1450.00
Interest	-	-	-	-	-	0.03
2014 Equity adjustment	-	-	-	-	-	-
Total	4366.10	1890.00	2397.60	4905.00	7255.98	4490.03
Expenses						
Student books	216.27		_	110.90	566.68	967.83
Administration	210.27			110.50	300.00	707.03
Website	334.77	318.02	164.58	201.97	45.96	22.98
Bank account	163.58	163.40		174.58	176.18	174.89
Kamer van Koophandel annual fee	103.36	103.40	130.30		-	1/4.09
BEE brochure/others	-		-	-	_	-
Photo	317.21	115.20	644.88	105.00	559.50	604.04
copies/Envelopes/Stamps/Others	317.21	113.20	044.00	103.00	339.30	004.04
Advertisement					_	_
BEE Sierra Leone	_	400.00	200.00	3020.00	4435.93	1420.05
Mission cost fiscal year	2985.00	490.00	360.00	360.00	360.00	360.00
Graduation celebration cost	72.82	103.78	_	_	-	-
Books BEE library	-	40.15	-	_	-	-
Coordinator declarations				-	-	-
Principal Declarations	317.21	177.06	196.60	377.15	181.39	604.04
Teachers declarations module 1	114.00	230.56	114.00	174.05	254.55	492.60
Teachers declarations module 2	114.00	136.80	37.75	204.50	162.45	161.00
Teachers declarations module 3	-	-	48.35	180.78	170.40	301.85
Teachers declarations module 4	166.8	50.45	120.95	-	172.30	151.90
Mission cost next year	2985.00	-	-	-	-	-
Scholarships	-	-	-	-	-	-
Teachers conference cost	-	38.31	-	-	-	-
Others						
Total	4485.45	2263.73	2045.49	4908.93	7085.34	4657.14
Net Income	(118.35)	(373.73)	352.11	(3.93)	170.64	(167.11)

Figure 2: Net income 2018 – 2023 (€)

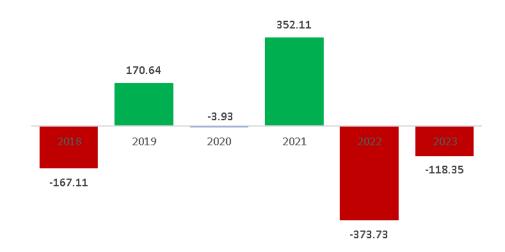


Figure 3: Total Assets and Liabilities 2022 – 2023



Budget 2023 - 2024

Income description	Amount per module	Number of	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 €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 arise. "Teachers declarations" is kept at same amount as last year because this is not expected to be higher in the fiscal year 2023 - 2024. 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.