

# ***BEE Bible School International***

## **Annual Report 2014-2015**

The Hague, July 31, 2015

Anna Paulownastraat 74-B  
2518BJ The Hague  
☎ +31(0)703464581  
📞 +31(0)613993034

info@ bee-bible-school.org  
www.bee-bible-school.org  
KvK: 27350816  
NL29 RABO 0152 2124 18

---



Words from the Principal,

The late Dr. James Kennedy, a dear servant of God, once wrote this about worship. That we have confused ourselves on what it is about. We think that the ones on the platforms are the performers, God is the prompter, and the audience is the critic. He said that is backwards. Actually the ones on the platforms are the prompters, the audience is the performers, and God is the critic. By that, God is the One Who will accept or reject our worship.

That struck a nerve in me. I stopped and pondered what it meant for God to “reject” my worship. I mean I sing with gusto! I try to clap on beat, try to jump in time and generally have a great time! Then it hit me again. “Worship in spirit and truth.” “Worthy is the Lamb.” “To Him Who sits on the throne.” “Not to us oh Lord, but to Your Name be glory...”

Worship is not really about me at all. It is about our Heavenly Father! Worship involves me, for sure. But it is not about how I feel or even what I get out of it, worship is what I bring to Father as an offering. He can accept it if it is from the heart or reject it if it is more about us getting blessed than about us blessing Him.

Yes, certain worship styles appeal to different generations, but in the end, it is not the style - it is the heart. Is our heart engaged in worship? Have we come into the Presence of the Almighty to bless His Name or seek Him to bless us? Don't get me wrong - we will be blessed! Our outflow of praise and worship will wash back over us. But the primary reason we enter His Presence is to glorify Him and Him alone!

And that is what we did on July 11, when we had a Thanksgiving service instead of a Graduation service as none of this year's students qualified to receive their diploma. Yes – that was a setback – however we still had umpteen reasons to give thanks and to worship our Heavenly Father in spirit and in truth. Seeds were sown, lives were changed. Our mission continued over these months as by the end of this month we will have a 4<sup>th</sup> school in Sierra Leone.

Yes, the Psalmist is right, ‘It is a good thing to give thanks unto the Lord. And thus we give thanks!

- Thank You Lord for what You have done this past year
- Thank You Lord for what You will do this coming year

Alex Haley famously writes, “If you see a turtle on a fence post, you know he had some help.” BEE Bible School International at times feels like that turtle on a fence post—only God could have put us there. He has taken us on a unique journey from addition to multiplication over the last years and where He leads we will gladly follow. To Your Name be glory and honor!

Learning to be like Jesus,



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 2015	12
Basis for accounting and income recognition	13
Tangible assets	13
Other assets and liabilities	13
Depreciation	13
Balance sheet per July 31, 2015	14
Notes on balance sheet 2014-2015	14
Financial review	14
Profit and loss Account 2014-2015	16
Notes on profit and loss account	16
Income	16
Expenses	16
Net Income	17
Detail description of profit and loss account	17
Budget 2015–2016	19



# **Report from the Board**

## ***Introduction***

The sixth school year of BEE Bible School has been a year full of challenges more so than other years. Nevertheless we have felt the Hand of the Lord to bring us through. For the first year there was a focus on proper organization. In the second year the goal was to improve the quality and quantity of the teaching materials. The third year we focused on improving the administrative side of the school which included keeping proper records of the student's. This focus continued in the fourth year. In the fifth year we managed to link-up with other educational institutes which will make it easier for our graduates to further their studies. Also we are now closer of finishing our efforts to bring the academical level of BEE to what it should be. Now at the end of this academic year we are grateful how the Lord once again provided for the school in so many 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 school year 2014-2015.

## ***Organization***

Stichting BEE Bible School (hereafter called BEE) is governed by a Board. Regrettably the position for Secretary is still vacant. However our constitution allows that the Treasurer can also hold the responsibility of Secretary. The positions of the Board were filled as follows: Rev. Simon J.C. Kerkhof (Principal), Elder Diamond Ugbeye (Secretary/Treasurer), Rev. Stephen S. Kaimondo and Pastor Orobosa I. Johnson (Coordinator). We are in a transition period as Pastor Dabney Yerima has joined us as Assistant Coordinator to replace Pastor Johnson sometime in the new school year. We are still seeking the Lord for a new Secretary.

The Board has met 5 times this school year as an emergency Board meeting was necessary. And the Standing Committee (Principal, Secretary/Treasurer) met 12 times and several times via phone, and e-mails.

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

## ***Teachers & Teachers Conferences***

Regrettably 3 of our teachers have stopped teaching at BEE this year. However the Lord has blessed us with 2 new teachers. Mrs. Donna Brown will teach New Testament and Mr. Stanley Leito will teach Church History this coming year. We still need a teacher for Christian Ethics.

The teaching staff reflects the international character of the school. One teacher is Dutch, two American, one is from Curacao, two from Nigeria, one from New Zealand, and two from Sierra Leone. Most teachers hold a degree in theology; all teachers serve their local churches as pastors, elders, evangelists or youth leaders.

We are very thankful for each of our teachers who so generously share his or her time, energy and knowledge as they teach at BEE. By their faithful implanting of the Word of God, many students have been equipped to serve the Lord more effectively wherever the Lord sends them.

This year the Teachers Conference will be on August 22, 2015.

### ***Students***

Looking at each of the separate modules we have had our share of challenges this year. Quite a few of our students stopped or could not continue their studies with us, either because of illness, because of returning to their native country or for other personal reasons, did not finish their studies at BEE.

#### 1<sup>st</sup> module

6 students

2 students did not meet the requirements of the module

2 students (from last school year) graduated

#### 2<sup>nd</sup> module

7 students

6 new students entered the program

4 students did not meet the requirements of the module

#### 3<sup>rd</sup> module

7 students

2 students left the program

5 students did not meet the requirements of the module

#### 4<sup>th</sup> module

7 students

1 new student entered the program

no graduates

Our students had different levels of former education from a University to no formal education. They have come from countries like: Tanzania, Eritrea, Uganda, The Netherlands, Nigeria, and Sierra Leone.

### ***Teaching Days***

In the school year 2014-2015 we were able to have all lesson days continue, making our year total 20 lesson days. On each teaching day three subjects were 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.

<b>Module</b>	<b>Bible (B)</b>	<b>Faith (F)</b>	<b>Skills (S)</b>
<b>1</b>	B1 - What is the Bible?	F1 - Who is God?	S1 – Communication Skills
<b>2</b>	B2 - Old Testament	F2 - Man, Sin & Salvation	S2 – Christian Ethics
<b>3</b>	B3 - New Testament	F3 - Sanctification & Discipleship	S3 – Evangelism
<b>4</b>	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***

Due to the fact that none of our present students qualified themselves to receive their diploma we close the year with a Thanksgiving service full of thanksgiving and praise. Some students received their certificate as proof they passed a module successfully. After the official ceremony there was a reception with some wonderful food.

Several Pastors from the Rotterdam area were invited to attend the Service. We trust the Lord that more students will come out of these contacts.

## ***Public Relations***

Kairoos Productions is still serving the school with the maintenance of the BEE website. The web address is <http://www.bee-bible-school.org>. The Principal has posted articles weekly on Facebook. At the closing of the school year 146 people were fan of BEE on Facebook.

BEE advertised four times this year in The African Bulletin. The first one in August just before the start of the school year, and then in October, January and April which are the months prior to the start of each of the next 3 modules.

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

## ***Challenges and future objectives***

By the Grace of our Lord Jesus Christ BEE keeps growing 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.

This last year again has given more evidence that our students need a mentor to assist them in their studies and thus this remains a point to be developed for the coming school year. Regrettably it remains a challenge to find the right people.

So far no progress has been achieved in starting a 2<sup>nd</sup> year program. However our move to Nebokerk, Smeetslandsedijk 280, in Rotterdam, has been a wonderful blessing. BEE Plus is not of the map – but it will take more prayer and planning.

Bringing BEE Bible School to Sierra Leone continuous to bring great joy and we marvel at the move of God in that country as it has suffered so much of the civil war and the Ebola crisis. As you have read in the foreword of the Principal the 4<sup>th</sup> school will be started in Makeni, in the Northern Province by the end of this month. Our Coordinator in Sierra Leone, Pastor James Kanimah, has been doing a tremendous work under the direction of our Lord Jesus Christ. There is now the 1<sup>st</sup> year program underway in Freetown, the capital of Sierra Leone. And in Torkpoi Town/Bo, in the Southern Province Bo, not only are there the First and Second Year programs but also a 3<sup>rd</sup> program. More prayer and financial partners need to be found. Because of the lockdowns in Sierra Leone much of the plans have not been executed. The Print Shop to produce Teaching materials is not yet functioning. More local people need to be trained to become BEE teachers. We trust the Lord that we will be able to do this in 2015/2016 when some of us will again visit Sierra Leone.

We want to take this opportunity to express a deep appreciation for 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. They do not want their names to be made known – but Father knows you and He will reward you for your faithfulness.

Last but definitely not least, the Board is thankful for each person involved in the ministry of BEE Bible School and we are looking forward to work in unity in the new school year with the aim to equip the workers in the Kingdom of God.

Rejoice in the Lord always. I will say it again: Rejoice! <sup>5</sup> Let your gentleness be evident to all. The Lord is near. <sup>6</sup> Do not be anxious about anything, but in every situation, by prayer and petition, with thanksgiving, present your requests to God. <sup>7</sup> And the peace of God, which transcends all understanding, will guard your hearts and your minds in Christ Jesus. Philippians 4:4-8 NIV

## **Financial Report 2014 – 2015**



## **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 2015***

Net income according to income statement	€-437.26
Fiscal year net income	€-437.26

## **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 31-07-2015

	2015	2014	2013	2012	2011
	(€)	(€)	(€)	(€)	(€)
Current Assets					
Cash	256.89	685.17	560.68	807.64	1893.56
Account receivable	9.00	-	0.00	40.00	200.00
Prepaid expenses	-	360.00	400.00	360.00	
<b>Total Current Assets</b>	<b>265.89</b>	<b>1045.17</b>	<b>960.68</b>	<b>1207.64</b>	<b>2093.56</b>
Fixed asset					
Equipment & building		-	-	-	-
Computer & Accessories		-	-	-	-
<b>Total Assets</b>	<b>265.89</b>	<b>1045.17</b>	<b>960.68</b>	<b>1207.64</b>	<b>2093.56</b>
Liabilities(Expenses) and Equity					
Current Liabilities					
Accounts payable	17.98	360.00	400.00	385.00	560.00
<b>Total Current Liabilities</b>	<b>17.98</b>	<b>360.00</b>	<b>400.00</b>	<b>385.00</b>	<b>560.00</b>
Long term liabilities			-	-	-
<b>Total Liabilities</b>	<b>17.98</b>	<b>360.00</b>	<b>400.00</b>	<b>385.00</b>	<b>560.00</b>
Equity	247.91	685.17	560.68	822.64	1533.56
<b>Total liabilities &amp; Equity</b>	<b>265.89</b>	<b>1045.17</b>	<b>960.68</b>	<b>1207.64</b>	<b>2093.56</b>

### Notes on balance sheet 2015

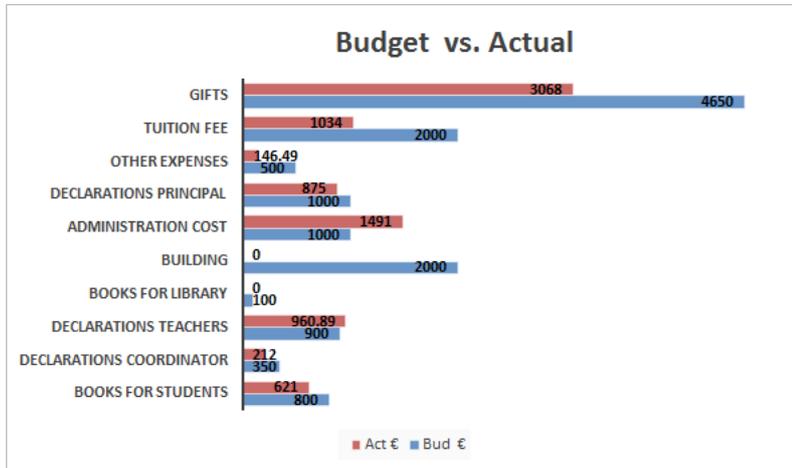
The balance sheet per 31-07-2015 shows the assets and liabilities of BEE. The amount €265.89 is the balance of BEE for the book year 2014 - 2015. Cash comprises of residual cash after accounting for all expenses. Account receivables constitute cash yet to be paid to BEE. Account payable is mainly cost for BEE website yet to be paid. The profit and loss account follows hereafter. ***Due to reporting changes, Prepaid expenses (accrued mission cost for a new fiscal year) and Account payable (accrued expense for a new fiscal year) of 2014 – 2015 are not comparable to previous fiscal years, being that from 2014 - 2015 no accrual is made for mission cost.***

### Financial review

Looking back to the book year 2014 - 2015, an unfavorable financial result was achieved. The result is mainly due to fewer students in the book year 2014 - 2015. The average number of students in 2014 - 2015 was 4 vs. 10 students in the previous book year. Tuition received decreased 45% from €1875.00 to €1034.12. Income from sponsors decreased by 68% from €9677.93 to €3068.26 mainly because there was no trip made to Sierra Leone and thus extra funds were not sourced from sponsors. The total expenses for the book year 2014 - 2015 decreased by 59% when compared to the total cost for the book year 2013-2014. The expenses decreased from €11394.44 to €4665.51. The decrease in expenses is mainly due to lower cost for BEE Sierra Leone compared to previous year. Relating the financial result to the budget of 2014 - 2015, an income realization of 62% was actualized (See figure 1). The forecasted or budgeted income was €6650.00 and the actualized income is €4102.38. In terms of expenses, the budgeted expenses for the book year 2014 - 2015 was €6650.00 and the actualized expenses amounted to €4665.51 which is approximately 70% of the

budget. The actual vs. budget gap, is mainly due to absence of no building cost in 2014 - 2015. Furthermore, it is paramount to note that in the book year 2014 - 2015, 75% of BEE's income came from sponsors (10% less than previous book year). An indication that efforts to raise more funds from sponsors is inevitable and should be maintained going forward. Besides, for sustainability of BEE, it is paramount to maintain and enlarge the present sponsor's relationship and support.

**Figure 1: Budget vs. Actuals**



## Profit and loss Account 2014-2015

	2015	2014	2013	2012	2011
	(€)	(€)	(€)	(€)	(€)
<b>Income</b>					
Gifts	3068.26	9677.93	2761.98	2325.24	2793.22
Student fees	1034.12	1875.00	1500.00	1000.00	1330.00
Interest	0.54				
2014 Equity adjustment	125.33				
<b>Total income</b>	<b>4228.25</b>	<b>11552.93</b>	<b>4261.98</b>	<b>3325.24</b>	<b>4132.22</b>
<b>Liabilities(Expenses)</b>					
Student books	620.59	388.03	1273.23	727.66	231.75
Administration	1490.83	8205.08	855.93	896.90	379.67
Coordinator declarations	211.90	100.40	270.84	265.32	207.29
Principal declarations	874.81	1000.13	1130.70	1030.16	775.74
Other expenses	146.49	390.00	50.00	-	128.56
Teachers declarations	960.89	950.80	596.80	696.12	885.94
Scholarship		-	285.00	-	200.00
Mission	360.00	360.00	400.00	385	360.00
BEE Library	-	-	40.44	-	6.20
<b>Total liabilities</b>	<b>4665.51</b>	<b>11394.44</b>	<b>4902.94</b>	<b>4001.16</b>	<b>3175.15</b>
<b>Net Income</b>	<b>-437.26</b>	<b>158.49</b>	<b>-640.96</b>	<b>-675.92</b>	<b>948.07</b>

### Notes on profit and loss account 2014 - 2015

#### Income

Gifts denotes the financial gifts in cash received from sponsors of BEE which amounts to €3068.26. The total tuition fees from students for the book year 2014 - 2015 amounts to €1034.12. Interest on savings account amount to €0.54. 2014 Equity adjustment constitutes unrecognized revenue from fiscal period 2013 – 2014. The tuition fee per module for each student is €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 €620.59. Administration cost amount to €1490.83. 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 etc. Total teachers declarations amounts to €960.89. The teacher's declarations consist primarily of travel expenses and other expenses such as photo-copying/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 are allowed to participate in the BEE program. Not all teachers ask for reimbursement of their expenses thus the actual teachers expenses is higher than the reported €960.89.

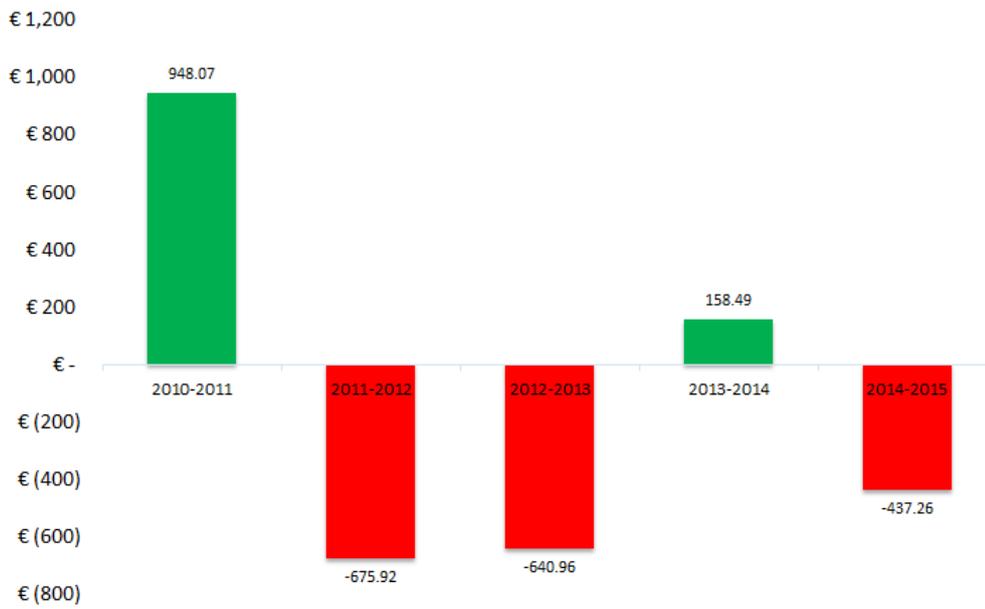
## Net Income

In 2014 - 2015 the net income amount to **-€437.26**

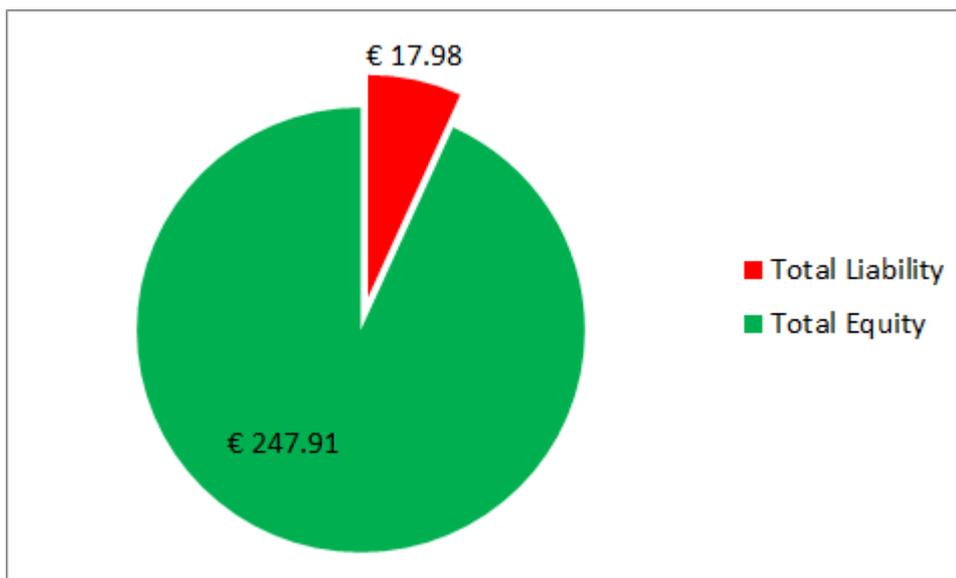
### Detail description of profit and loss account

	2015	2014	2013	2012	2011
<b>Income</b>		(€)	(€)	(€)	(€)
Gift from former students		-	-	-	-
BEE graduation offering	54.85	187.40	314.30	257.60	-
Gift Zion Charismatic Church		-	-	-	-
Gift from Glory Assembly Roosendaal		-	-	-	-
Gift from First Light Community, The Hague		-	-	-	-
Gift from sponsors	3013.41	9490.53	2447.68	2067.64	2793.22
Student fees	1034.12	1875	1500.00	1000.00	1330.00
Interest	0.54				
2014 Equity adjustment	125.33				
<b>Total</b>	<b>4228.25</b>	<b>11552.93</b>	<b>4261.98</b>	<b>3325.24</b>	<b>4132.22</b>
<b>Expenses</b>					
Student books	620.59	388.03	1273.23	727.66	231.75
Administration					
Website	17.98	35.96	17.98	17.98	17.98
Bank account	172.74	241.92	135.71	142.77	103.36
Kamer van Koophandel annual fee		-	-	24.08	26.64
BEE brochure/others		331.39	-	-	28.00
Photo copies/Envelopes/Stamps/Others	369.84	147.7	461.24	474.07	25.19
Advertisement	302.50	242.00	241.00	238.00	178.50
BEE Sierra Leone	627.77	7274.24	-	-	-
Mission cost (2014 -2015)	360.00	390.00	-	-	78.56
Graduation celebration cost	105.89	102.87	50.00	-	50.00
Book BEE library		-	40.44	-	6.20
Coordinator declarations	211.90	100.40	270.84	265.32	207.29
Principal Declarations	874.81	1000.13	1130.70	1030.16	775.74
Teachers declarations module 1	182.65	217.55	317.20	364.24	209.00
Teachers declarations module 2	386.44	159.35	153.10	193.03	203.60
Teachers declarations module 3	233.20	-	-	-	118.68
Teachers declarations module 4	158.60	402.90	126.50	138.85	354.66
Mission cost next year	-	360.00	400.00	385.00	360.00
Scholarships		-	285.00	-	200.00
Teachers conference cost	32.55	-	-	-	-
Others	8.05				
<b>Total</b>	<b>4665.51</b>	<b>11394.44</b>	<b>4902.94</b>	<b>4001.16</b>	<b>3175.15</b>
<b>Net Income</b>	<b>-437.26</b>	<b>158.49</b>	<b>-640.96</b>	<b>-675.92</b>	<b>948.07</b>

**Figure 2: Net income 2011 - 2015**



**Figure 3: Total Assets & Liabilities 2014 – 2015**



## Budget 2015 – 2016

Income description	Amount per module (€)	Number of modules	Number of students	Amount (€)	Expenses description	Amount (€)
Tuition	50	4	10	2000	Books for students	700
Gifts				4650	Declarations Coordinator	300
					Declarations teachers	950
					Books for teachers	100
					Building	2000
					Administration costs	1200
					Declarations Principal	900
					Other expenses	500
<b>Total</b>				<b>6650</b>		<b>6650</b>

The budget for “Books for Students” is €700.00 because BEE expects to upgrade its stock of books for students to 20. The declarations for the Coordinator is reduced from €350.00 to €300.00, because the Coordinators’ expenses for the book year 2014 - 2015 were less than the budgeted amount. “Teachers declarations” is increased from €900.00 to €950.00 because the actual Teachers’ declarations for the book year 2014 - 2015 was slightly higher than the budgeted “Teachers declarations”. 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 because the expenses of the Principal is expected to be the same in 2015 – 2016. 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.**