



**LYCEE FRANCAIS INTERNATIONAL JACQUES PREVERT D'ACCRA LBG**  
**MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS**  
**HELD ON MONDAY 23<sup>RD</sup> MAY 2022 AT THE LYCEE FRANCAIS, ACCRA**

**In attendance:**

1. Ms. Sophie Bailly-Bechet, President
2. Mr Wissam Raad, Vice-President
3. Ms Nachula Wilson, Treasurer and Member
4. Mr Cyrille Lemée, Member
5. Ms. Enyonam Dagadu, Member via videoconference
6. Mr. Krishan K Kapoor, Member

**Apologies:**

1. Ms. Emma Tarrant, Member – proxy to Ms Sophie Bailly-Bechet
2. Ms. Nadine Colin, Member – proxy to Ms Sophie Bailly-Bechet

**Also in attendance:**

1. Mr. David Ballieu, Principal
2. Ms Sylvie Bourget, Finance Director
3. Ms. Aurelie Serve, Staff Representative
4. Mr Florent Engelmann, Cooperation Attaché, French Embassy
5. Ms Sako, Director of School
6. Ms Laurie Lalama, Teacher Representative
7. Babacar Barry Esq, Company Secretary and Legal Counsel

**Absents:**

1. Ms. Aurelie Serve, Staff Representative

**Opening:** The meeting was called to order by the Chairperson at 6.15pm. There being no objection, the agenda was adopted.

**1 Expansions of the LFIA.**

Mr. Kapoor, explained to the Board that Mr. Yan Cheron, submitted his updated report for the LFIA Expansion Programme to accommodate 1,200 students, teachers, and staff. Using a 3D Conceptual Model, Mr. Kapoor presented a powerpoint slideshow. He stated that the program is categorized into three distinct phases:

- phase 1 is the development of a new College/Senior High School Buildings composed of:
  - Either a 4-storey building with Court-Yard/Play-Area on the Roof-Floor; or
  - A 5-storey building with Court-Yard/Play-Area on the First-Floor.
- phase 2 is the development of the Pre-Kindergarten, Kindergarten and BCD; and
- phase 3 is the development of the Administrative Block and Associated Buildings.

A concern raised by Ms. Sako regarding the provision or redevelopment of sporting facilities, Mr. Kapoor informed the Board that this would be addressed in detailed drawings at a later stage. To the question by the Board as to why the Court-Yard/Play-Area could not be provided on the Ground-Floor instead of the Roof-Floor or First-Floor, Mr. Kapoor agreed to refer the question to Mr. Cheron and Project Architect Mr. Ghazal for the answer to the Board by circulation.

Ms. Lalama sought clarification on whether or not the program and designs would require approval or input from the French Embassy. It was considered that consultation could be made with the French Embassy which has historically advised the LFIA on matters of security however Mr. Ballieu advised that prior to such direct consultation, reference should be made to Mr. Cheron who is aware of the security parameters of such a project given his experience working on other school site developments to French standards.

Mr. Kapoor informed the Board that Mr. Cheron's current assignment will end by 30<sup>th</sup> June 2022 when his work would be completed. He further advised scope of work (SOW) will be submitted to Mr. Cheron, to favorably negotiate his next assignment, using his services on as and when needed basis.

Mr. Kapoor noted Mr. Cheron was engaged to deliver his services, covered with a Purchase Order, with a lump sum price of €9200. Mr. Cheron has clarified that his current scope of work did not include any works on the Kindergarten Buildings because such buildings were to be located outside of the existing school premises. As it has become necessary for Mr. Cheron to carry out extra work, he has submitted his proposal for an additional charge of €3280. Mr. Kapoor recommended the Board approve the variation of the scope of work and authorise an additional payment of €3280.

Finally, Mr. Kapoor informed the Board that following the completion and approval of the conceptual drawings and 3D models, the Board would have to engage the services of an architect to prepare detailed drawings. In this regard, he mentioned inviting Mr. Ghazal who was involved in designing the existing 4-storey building and has the requisite experience, for negotiating to engage him to undertake the design, preparation of the construction drawings, and scope of work. Mr. Kapoor mentioned a rough amount of about € 60,000 for such services which is 30-40% of the budgeted amount for the preparation of the Campus Master Plan.

He also indicated that the Board would have to consider the manner in which the development would be financed and proposed to the Board that consideration is made to two further options:

1. option 1 would be for LFIA to approach lenders to raise all moneys needed to pay for the development; and
2. option 2 would be to consider a tender for the award of a finance-build-handover contract.

Mr Kapoor for the information of the Board proposed the following calendar for the implementation of the project:

| Phase  | Timeline  |
|--|---|
| Phase 1 – construction of the College/Senior High School Buildings       | <ul style="list-style-type: none"> <li>• Tender call for contractors by 1<sup>st</sup> November 2022</li> <li>• Construction to start on 1<sup>st</sup> January 2023 and completed by 30 June 2024</li> <li>• Installation of teaching equipment and materials by 31<sup>st</sup> August 2024</li> <li>• Open for use for the academic year beginning September 2024</li> </ul> |
| Phase 2 – construction of the Pre-Kindergarten, Kindergarten and BCD     | <ul style="list-style-type: none"> <li>• To commence 1<sup>st</sup> September 2024 and completed by 31<sup>st</sup> August 2025</li> <li>• Installation of teaching equipment and materials by 31<sup>st</sup> October 2025</li> <li>• Commissioning for use November 2025</li> </ul>   |
| Phase 3 – Construction of Administrative Block and Associated Buildings. | <ul style="list-style-type: none"> <li>• To commence 1<sup>st</sup> November 2025 and completed by 31<sup>st</sup> October August 2026</li> <li>• Commissioning for use December 2026</li> </ul>  |

The Board approved the following resolution.

**Resolution 08/2022**

*The Directors recalling that Mr. Cheron had been engaged to offer technical services for the redevelopment of LFIA site; and having regard to the scope of works which did not include work on the kindergarten phase of the proposed plan; and having received notice*



*that an additional sum of €3280 is required to enable Mr. Cheron to complete the works on or before 30<sup>th</sup> June 2022, the Board resolved:*

- (i) To authorise the variation of the scope of works of Mr Cheron to include works necessary for the redevelopment kindergarten section of the LFIA;*
- (ii) In recognition of the variation in the scope of works of Mr. Cheron, approves the payment of the additional sum of €3280 to Mr. Cheron.*

## **2. Tax situation update.**

Ms. Nachula Wilson, the Treasurer and Ms. Sylvie Bourget, Finance Director updated the Board on the tax situation of LFIA. They reported that the Ghana Revenue Authority would be conducting an audit of the establishment beginning June 2022. In the audit, it was noted that there was possible unpaid liability on withholding tax payments of €204,411.35 for the period 2016 – 2021. This is because these deductions have not been made from the part of the school staff's income represented by the full or partial exemption of their children's school fees that the GRA could consider as taxable income. This sum did not take into account penalties and interest. In addition, the sum of €53,662.00 was estimated for the current 2022 financial year.

The Board first asked whether it is the school which is liable for payment or the individual employees who did not have the tax deduction made at source. Mr Barry advised the Board that the law in effect makes the school an unpaid tax collector as it is the obligation of the school to have made the deductions which the auditor has found was not in fact made. In these circumstances, the school is responsible for payment of any amounts due if they have not been paid

In view of the advice, the Board sought to find out whether payment terms could be negotiated with authorities if it was confirmed by the GRA audit that the school in fact owed this money. Mr. Barry advised the Board that there was in place an amnesty law which if applied for and approved would result in a waiver of the interest and penalties, however, this would require LFIA to admit to owing the sum. The amnesty would expire on 30<sup>th</sup> June 2022. Ms. Wilson for her part informed the Board that the LFIA would have difficulty in paying this amount of money in view of its financial position.

The Board concluded that it would await the completion of the audit by GRA and thereafter reconsider its options. In the interim, the Board considered whether there were any other alternatives as the employee families would be negatively affected as some would by necessary implication find themselves in a situation where if the withholding deduction is made, they would not be able to afford to keep their children in the school. Mr. Ballieu further informed the Board that this benefit has historically been offered as an incentive to attract staff to the school.

The Board considered the establishment of scholarships or bursaries as a way to address this concern for the future. The Board also considered that for existing employees who are beneficiaries of this advantage, the employees would have to be advised of the consequence of the obligation of making the withholding deductions at source, and cautioned that this matter is addressed carefully in view of possible legal consequences of this change in the circumstances of their employment.

The Board requested that Ms. Bourget and Mr. Barry consider options for the creation of a bursary or scholarship scheme and report to the Board by circular.

3. **Annual General Meeting procedures.** The Board took note that the Annual General Meeting was scheduled for 30<sup>th</sup> May 2022 and that notices for the meeting had been circulated. The Board noting the practical difficulties in monitoring attendance and voting at the General Meeting concluded after the debate to adopt the following rules for the holding of the said General Meeting:

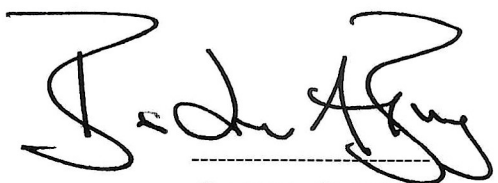
- (i) An audio channel would be provided by the school to enable families who could not attend in person to follow proceedings;
- (ii) Voting would be limited to families in attendance. In conformity to the constitution of the LFIA as amended, each family unit in attendance is permitted to carry the proxies for two other families.
- (iii) Questions of family units may be submitted in advance by the electronic mail and these would be received, and compiled by the administration and the company secretary and moderated at the General Meeting.

There being no further business, the meeting was adjourned at 9:15 pm.

**Date of next meeting:** The next Board meeting is scheduled for 4<sup>th</sup> July 2022.



Sophie Bailly-Bechet  
President of the Board



Company Secretary