



ÉTABLISSEMENT  
CONVENTIONNÉ



**aefe**

Agence pour  
l'enseignement français  
à l'étranger

## MINUTES OF THE LFIA GENERAL ASSEMBLY MEETING

**DATE:** 11 December 2023

**TIME:** 6:07pm

**PLACE:** Classroom 305 + Zoom Video Call

ATTENDANCE LIST	
EX OFFICIO MEMBERS	
MR. JULIEN LECAS COCAC	PRESENT
MRS. CATHERINE DAUER PRINCIPAL	ABSENT
MRS. EMMANUELLE ALLIES HEAD MISTRESS	PRESENT
MR. MOHAMED SIDIBE CFO	PRESENT
ELECTED MEMBERS	
MR. JEAN-LOUIS FEGHALI PRESIDENT	PRESENT
MR. THOMAS LE GUEVEL VICE-PRESIDENT	PRESENT
MRS. ENYONAM DAGADU TREASURER	PRESENT
MR. DUMAZ ALEXIS VICE-TREASURER	(via ZOOM)
MRS. MIRNA ABEL MASSIH MEMBER	PRESENT
MRS. EMMA TARRANT TAYOU MEMBER	PRESENT
RAPPORTEUR	
MS. INEZ RANDOLPH	PRESENT

### AGENDA

1. REPORT ON THE ACTIVITIES OF THE EXECUTIVE BOARD.
2. APPROVAL OF THE 2024 PROVISIONAL BUDGET.
3. OTHER MATTERS.
  - Election of new members of the Executive Board.
  - Progress of the expansion project.
  - Work done on the facilities at LFIA.



Mr. Jean-Louis Feghali, Chairman of the Board of Directors, opened the meeting at 6:07 p.m. He thanked all the participants present on site and online. He presented the topics that will be discussed (see Agenda). He explained that he was not going to follow the agenda due to the voting procedures for the election of the members of the Executive Board (Deliberative Body). Thus, the topics will be treated in the following order:

1. ELECTION OF NEW MEMBERS OF THE EXECUTIVE BOARD.
2. EXPANSION PROJECT.
3. REPORT ON THE ACTIVITIES OF THE EXECUTIVE BOARD.
4. APPROVAL OF THE 2024 PROVISIONAL BUDGET.

### **1. ELECTION OF NEW MEMBERS OF THE EXECUTIVE BOARD**

There are six candidates running for four seats. Candidates present their profession of faith in alphabetical order by surname.

They are **Mr. BISHOY, Mrs. POKU BOATENG, Mr. GRUENAI, Mr. JABER, Mr. NASSAR and Mrs. SALLOUM.**

After the presentation of the declarations of faith, the online and on-site ballot for the members present was launched. The result is as follows:

**NUMBER OF CANDIDATES: 6                      NUMBER OF VOTERS: 21 (on site) & 74 (online)**

Voters vote by nominating a maximum of four candidates. After close of voting, the votes per candidate were counted and the results were as follows:

#### **RESULTS OF THE VOTE:**

Mr. Bishoy	14 votes
Mrs. Poku Boateng	72 votes
Mr. Gruenais	33 votes
Mr. Jaber	54 votes
Mr. Nassar	52 votes
Mrs. Salloum	68 votes

#### **THE FOLLOWING HAVE BEEN ELECTED TO SERVE ON THE EXECUTIVE BOARD:**

Mrs Poku Boateng	72 votes
Mr. Jaber	54 votes
Mr. Nassar	52 votes
Mrs Salloum	68 votes



ÉTABLISSEMENT  
CONVENTIONNÉ



aefe

Agence pour  
l'enseignement français  
à l'étranger

## 2. EXPANSION PROJECT

Mr. Feghali - President of the Executive Board - explained the context of the project:

1. West Africa's population will double by 2050.
2. The AEFÉ aims to double its workforce by 2030.
3. LFIA celebrates its 60th anniversary.
4. The current infrastructure of the Lycée is at maximum capacity from the point of view of space occupancy and quality of teaching.
5. Compared to our English-speaking competitors, the infrastructure for the practice of certain activities is lacking.

Mr. Feghali also points out that we must therefore respond to this need and at the same time project ourselves for the long term, i.e. work on a 60-year project. In this perspective, it is necessary to have more space.

He informed the participants that LFIA had been looking for a plot of land for several years to set up this project and that given the location, size and price of the land, two possibilities that seem interesting are what are being presented. Information about the two plots had been emailed to parents prior to the meeting.

The first choice is the land belonging to the UNIVERSITY OF GHANA (**UoG**) located in Ayawaso West, with an area of \$1.5 million per acre (4046.86 square meters). He said that the offer for the UoG would be in the form of a public-private partnership for a period of 25 years. The LFIA, to have the land, has to build university residences. Mr. Feghali said the LFIA would sign on the condition that the lease was tacitly renewed after 25 years.

The second choice is a private plot of land that is located 12 minutes from the school. There is a total surface area of about three acres. \$1 million per acre before negotiation.

He insisted that the Board of Directors has done research that has revealed that in East Legon, you can't find land that costs less than the two listed above. The UoG's offer seems more logical given the location and accessibility. It is therefore a matter of parents expressing their preference (between the two proposed choices) to allow the Board to continue the discussions already underway so that a business plan can then be drawn up.

Mr. Lecas, COCAC explained the position of France and the AEFÉ: the increase in the number of students and teachers.

Some parents asked if it wouldn't be a good idea to stay put and build additional floors. Mr. Feghali replied that this is not possible because the students will have to put up with the noise, dust and inconvenience that comes with the work.

Mrs. MUKHAILA suggested sending a message to all parents to find out if they had any contacts who could submit other offers.

The proposal to choose the land was put to a (consultative) vote.  
The result is as follows:



ÉTABLISSEMENT  
CONVENTIONNÉ



aefe

Agence pour  
l'enseignement français  
à l'étranger

Voters: 26 online and 21 on-site

Result of the vote:

1. UoG plot = 37
2. Private plot of land = 5
3. Abstention = 5

### 3. ACTIVITY REPORT

Mr. Sidibé presented the elements of the activity report and recalled the structure of the Lycée:

1. The only accredited institution in Ghana.
2. Goal: To provide quality and enriching training.
3. Benefit from the assets and support of a dynamic, attractive and open international network.
4. Promote humanist values: (Equality between girls and boys, equal opportunities, intellectual curiosity, tolerance, promotion of critical thinking).
5. To make it possible to follow a seamless schooling, from kindergarten to baccalaureate.

He said that this year, the administrative, land and legal situation of LFIA had been regularised. Thus, the declaration as a legal entity of the Lycée and the registration of its various directors with the Registrar General are effective as well as the registration with the Social Welfare Department.

Regarding human resources, Mr. SIDIBÉ informed the Assembly of the updating of all employment contracts for staff employed by the APE. A standard contract in accordance with Ghanaian labour laws has been put in place and serves as the contractual basis for all.

In terms of pedagogy and relations with the AEFÉ, in addition to the visits of the trainers, the LFIA received on the one hand, Mr. **Claude Giraud-Lafontaine** - Inspector of National Education based in Lomé and attached to the Regional Training Institute, and, on the other hand, **Mrs. Domergue** and **Mr. Darras**, who were present in the establishment for a mission of advice and support. The latter met with the various stakeholders of the educational community (staff representatives, parent delegates, student class delegates (CVC and CVL), the Management and members of the Executive Board.

### 4. PRESENTATION AND APPROVAL OF THE 2024 BUDGET

The budget is built on a base of 700 students with a 2.5% increase in tuition fees. The development fund was maintained by paying a sum of 200 euros per student at the beginning of the year. Registration and re-registration fees do not vary.

To facilitate the understanding of the preparation of the 2024 budget, Mr. SIDIBÉ presented the budget in two parts (see annex). Estimated revenue and appropriations for expenditure. The total revenue is estimated at just under €5 million.



## 5. PROJECTED REVENUE

BUDGET 2024 (700 Students)				
LIBELLE DES COMPTES PLAN COMPTABLE AEFÉ	AEFE CHART OF ACCOUNTS	Budget 2023	Exécution au 31-Dec-23	Proposed Budget 2024
<b>PRESTATIONS DE SERVICE COMPTE 706 Frais de scolarité et divers</b>	<b>SERVICES RENDERED - 706</b>			
Frais de scolarité (Janv/Juin)	Tuition fees (January - June)	2 135 908	2 024 537	2 061 246
Frais de scolarité (Sept/Décembre)	Tuition fees (September - December)	2 244 829	2 045 641	2 190 644
Droits de première inscription (140 arrivants)	Initial registration fees (new arrivals)	420 000	525 000	420 000
Droits de réinscription (5 réinscriptions)	Re-registration fees (5 re-registrations)	10 500	14 700	10 500
Facturation assurance scolaire	Students Insurance fees	27 885	27 417	27 300
Droits d'inscription Baccalauréat	Bacc Registration fees	12 161	16 273	10 240
Droits d'inscription IGCSE	IGCSE Registration fees	4 520	904	4 520
Droits d'inscription APTIS	APTIS Registration fees	3 400	-	-
Droits d'inscription DNB/BAC	DNB Registration fees	1 550	550	2 800
<b>Sous Total Prestations de service 706</b>	<b>Sub-Total of service provision 706</b>	<b>€ 4 860 753</b>	<b>€ 4 655 022</b>	<b>€ 4 727 250</b>
<b>VENTES DE MARCHANDISES COMPTE 707</b>	<b>SALES OF MERCHANDISE - 707</b>			
Ventes de fournitures	Sale of stationery	73 298	74 174	79 008
Ventes de manuels	Sale of books	24 381	15 584	24 489
Location des manuels	Rental of textbooks	43 650	57 459	57 887
<b>Sous Total Ventes de Marchandises 707</b>	<b>Sub-Total of Merchandise Sales 707</b>	<b>€ 141 329</b>	<b>€ 147 217</b>	<b>€ 161 384</b>
<b>PRODUITS DES ACTIVITES ANNEXES COMPTE 708</b>	<b>OTHER REVENUES - 708</b>			
Autres produits annexes (recettes classe découverte)	Other revenues (excursions fees)	5 000	4 779	5 000
Autres produits annexes (orthophonie)	Orthophonie	5 000	4 971	5 000
Autres produits annexes (SPONSORING)	Other revenues (Sponsoring)	-	48 056	-
<b>Sous Total des activités annexes 708</b>	<b>Sub-total other revenues 708</b>	<b>€ 19 000</b>	<b>€ 57 807</b>	<b>€ 10 000</b>
<b>SUBVENTIONS D'EXPLOITATION : COMPTE 740</b>	<b>SUBSIDIES &amp; OTHERS - 740</b>			
Subventions AEFÉ et autres	AEFE Subsidy and others	-	47 977	-
<b>Sous total subventions AEFÉ et autres 740</b>	<b>Sub-total other revenues 708</b>	<b>€ -</b>	<b>€ 47 977</b>	<b>€ -</b>
<b>AUTRES PRODUITS DE GESTION COUR. ET EXCEPT. 758 à 774+785</b>	<b>SUBSIDIES &amp; OTHERS - 758 to 774+785</b>			
Produits financiers valeurs mobilières de placement VMP	Financial income values on marketable securities VMP	9 000	7 811	9 000
Produits financiers valeurs mobilières de placement OPCVM	Financial income values on marketable securities OPCVM	-	8 777	-
Quote-part subvention AEFÉ	AEFE subvention amortisation	50 442	50 440	50 440
Reprise sur provision	Provision reversal	50 000	100 000	-
<b>Sous total produits de gestion cour. et except. 758 à 774</b>	<b>Sub-total of profits from everyday and except. management 758 to 774, 785</b>	<b>€ 109 442</b>	<b>€ 167 027</b>	<b>€ 59 440</b>
<b>PRODUITS</b>	<b>INCOMES</b>	<b>€ 5 130 524</b>	<b>€ 5 075 050</b>	<b>€ 2 149 803</b>

## 6. FORECASTS AND APPROPRIATIONS FOR EXPENDITURES

The weight of expenditure decreases by around 6% compared to the budget landing of the 2023 financial year and reached an amount of €4,766,800.

The expenses related to expenses are mainly of two kinds: Mandatory because it is contractual, and the other part concerns expenses related to the core business, i.e. teaching. (see table)

BUDGET 2024 (DEPENSES)			4 766 800 €
CATEGORIE DE DEPENSE	MONTANT	REPARTITION BUDGET 2024	REPARTITION DEP INCOMP.
CONTRIBUTION AEFÉ (PFC - 6% OF INCOME), PRR (- 42% AEFÉ TEACHERS), OVER TIMES AEFÉ, IRF (STAFF TRAINING 2% OF LOCAL SALARIES. )	1 237 291 €	25,96%	30,71%
MASSE SALARIALE (SSNIT - ENTERPRISE) & TAXES SUR REMUNERATION	2 277 187 €	47,77%	56,51%
INVESTISSEMENTS	303 205 €	6,36%	7,52%
SALE OF SCHOOL STATIONERY, BOOKS FOR RESALE & TRANSPORTATION OF SCHOOL STATIONERY AND BOOKS	103 789 €	2,18%	2,58%
RESPONSABILITE CIVILE, ASSURANCE SANTE, VL, CFE, WARA.	108 000 €	2,27%	2,68%
<b>TOTAL DEPENSES INCOMPRESSIBLES</b>	<b>4 029 472 €</b>	<b>84,53%</b>	<b>100,00%</b>

Mr. Sidibé explained that LFIA must have a cash surplus if the institution is to obtain financing. He talked about the margin of prudence that is needed to cover potential expenses.

Mr. Diallo – a parent, asked if the catering costs could be included in the overall bill for school fees because in his case it is the company that pays for it. Mr. Sidibé advised him to get in touch with the accounting department to simplify procedures. It is also envisaged that a non-itemised global invoice will be sent. He invited other parents in the same situation to get in touch with him to study the possibilities in this matter.



ÉTABLISSEMENT  
CONVENTIONNÉ



**aefe**

Agence pour  
l'enseignement français  
à l'étranger

Mr. Diallo pointed out that the investment credits seem to be low compared to the vision that LFIA has for the expansion project, should it not be increased if the school wants to have long-term visibility?

Mr. Sidibé replied that the school prefers to remain realistic and pragmatic. Indeed, the procedure to obtain financing by requesting the guarantee of the French State for the real estate project is about twelve months. However, it is December and we have not really started. This takes us to December 2024. There is therefore no need to make major investments, but only those that are necessary.

One participant drew attention to the withholding tax to be paid on such a loan, which amounts to 8%.

Mr. Sidibé explained that any matter concerning a loan will be settled with the AEFÉ. He said a Tax Advisor would work with management starting next year.

Mr. Sidibé said that the remaining appropriations of €737,328 out of the €5,766,800 were essentially related to the management and support of teaching activities.

He recalled that two tables detailing the elements of the budget had been sent to the parents before the General Assembly.

Mrs. Cailloux – another parent asked why the appropriations allocated to the teachers' salaries are decreasing and asked if this will result in a decrease in the number of teachers?

Mr. Sidibé replied in the negative and said that compared to last year, there had been departures of staff who had a higher salary than those who had arrived. There are also plans for departures with staff whose remuneration reaches the ceiling. At the end of these exchanges, the budget was submitted to participants on site and online for approval. The 2024 budget was voted unanimously.

#### **WORK CARRIED OUT AT THE LFIA**

Mr. Sidibé presented a report on the work carried out during the summer holidays. The elements are attached. The most significant works are:

1. The web radio studio is now fully functional. A trainer came from Lomé for the implementation and activation of the web radio.
2. The refreshment of the container classrooms that had not been done for 10 years.
3. Installation of a new meter from Ghana Water Company Limited for reading, billing and payment of actual water consumption instead of the estimated billing over the years.

Mr. Sidibé also informed the Assembly about the various types of support and assistance provided in kind. This amounts to around €10,000. (Estimated amount).

Following his presentation, Mr. Feghali thanked Mr. Sidibé and congratulated him on the work he has done since taking up his functions, especially regarding the administrative, legal and financial security of the Lycée. He added that a lot has changed since Mr. Sidibé arrived.

The meeting was adjourned at 9.07 p.m.

Annexes: 2024 Budget

Accra, 20 December 2023

The Board Chairman

Rapporteur

*Inez Randolph*