

**BOARD OF DIRECTORS
ANNUAL REPORT
FOR 2021**

**ASSOCIATION DU LYCÉE FRANÇAIS
RENÉ CASSIN D'OSLO**



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WHO WE ARE & WHAT WE DO

The Lycée Français René Cassin d'Oslo – or the French School in Oslo - is an international school welcoming all students aged 3 to 18, whether they speak French or not.

Founded in 1961, the school is accredited by both the French and Norwegian governments, enabling students to continue their education in Norway, France or worldwide.

The French School in Oslo is part of an international network of 492 schools in 140 countries, operating under a convention with the

AEFE (Agence pour l'enseignement français à l'étranger - directorate for French schools abroad).

The school is recognized in Norway under chapter 2-12 of the Education law (Opplæringsloven § 2-12).

The school provides teaching in accordance with the French educational system but has adapted its curriculum to the local context, to include English and Norwegian language courses, and courses on Norwegian culture and history.



The school's historic buildings on Skovveien in the Frogner neighborhood of central Oslo, have housed a kindergarten, a primary, middle and high school for the last 40 years.

As of August 2021, all high school (lycée) students as well as those from the final year of middle school (3ème) attend classes at the Vulkan 11 campus, apart from specialized science classes, for which they return to Skovveien weekly to make use of the laboratories.

Building on its values of diversity, tolerance, creativity, respect and secularism, the school strives to inspire each student to seek and meet academic and personal challenges.



DIVERSITY



TOLERANCE



RESPECT



CREATIVITY



SECULARISM

WHO WE ARE & WHAT WE DO

THE BOARD OF THE LFO

The legal entity of the school is a Norwegian association whose members are the legal representatives of all its pupils, and staff working at 50% or more.

The Board of the ALFO (Association du Lycée Français René Cassin d'Oslo) is responsible for the school's financial stability, compliance to the Norwegian legal framework, and strategic direction. It is also bound by the convention signed with the AEFÉ describing the delegation of its public service mission to provide French education abroad. There is an insurance to cover the board and rector responsibility to the entity and third parties and in the case of insurance coverage.

The Board is composed of 8 elected parent representatives, with voting rights, as well as 4 staff representatives, 4 members of the school's direction and 2 representatives from the French diplomatic mission, all with consultative roles.

Parent board members are elected for terms of 2 years at the ALFO members' annual General Assembly.

A Bureau, composed of the Board's president, vice-presidents and treasurer, meets periodically with the school's management (Rector, Finance-HR director and Executive director).

During 2021, the Board met 10 times in total to deal both with topics related to its responsibilities as well as to support the school in its management of the COVID crisis. An additional online vote was held in December 2021 in order to address Board composition. Throughout 2021, meetings were mostly held online as a response to COVID constraints.

The Board creates and manages specialized commissions that work on specific issues in support of the LFO strategy and long-term sustainability.

During 2021, these commissions have focused on the revision of the ALFO statutes, on development projects related to the school's funding model and to its real estate situation, on communication, on providing specific support to administrative functions, on further developing financial control mechanisms, and on HR-related issues.

Beyond the work of the commissions, the Board has also worked on issues of Data Protection and respect for GDPR legislation, as well as on the critical question of compliance to Article 9A of the Norwegian education law (Opplæringsloven) which deals with student well-being and "mobbing".

The school's Board of Directors has articulated a strategy for the Lycée Français d'Oslo around **four main goals**:



STRIVE for academic excellence and an inclusive learning environment

STRENGTHEN our open, multi-cultural community



RETAIN AND ATTRACT highly qualified and motivated staff

SECURE a sound financial basis for the development of the school



The school is represented by Abelia, an employer organization from the NHO family specializing on the education sector, which also leads Norway's network of international and private schools.

The school is constantly working to develop stronger internal control mechanisms with regards to various administrative functions, also developing key strategic partnerships with specialized actors to improve the school's capacity and compliance.

In 2021, the school started working with Azets on payroll and accounting.

After final reporting on 2020 was completed, the LFO also changed its financial auditor to BDO who has taken over from 2021.

The partnership started in 2020 with Medica, an occupational health service (bedriftshelsetjeneste) was furthered in 2021 through access to counselling services, support to Working environment committee processes and administration of a staff welfare survey.

NATIONALITIES



NORWEGIAN NATIONALS

365



DUAL NATIONALS:
NORWEGIAN FRENCH

193



FRENCH NATIONALS

430



NATIONALS FROM
OTHER COUNTRIES

256

TOTAL NUMBER OF
NATIONALITIES

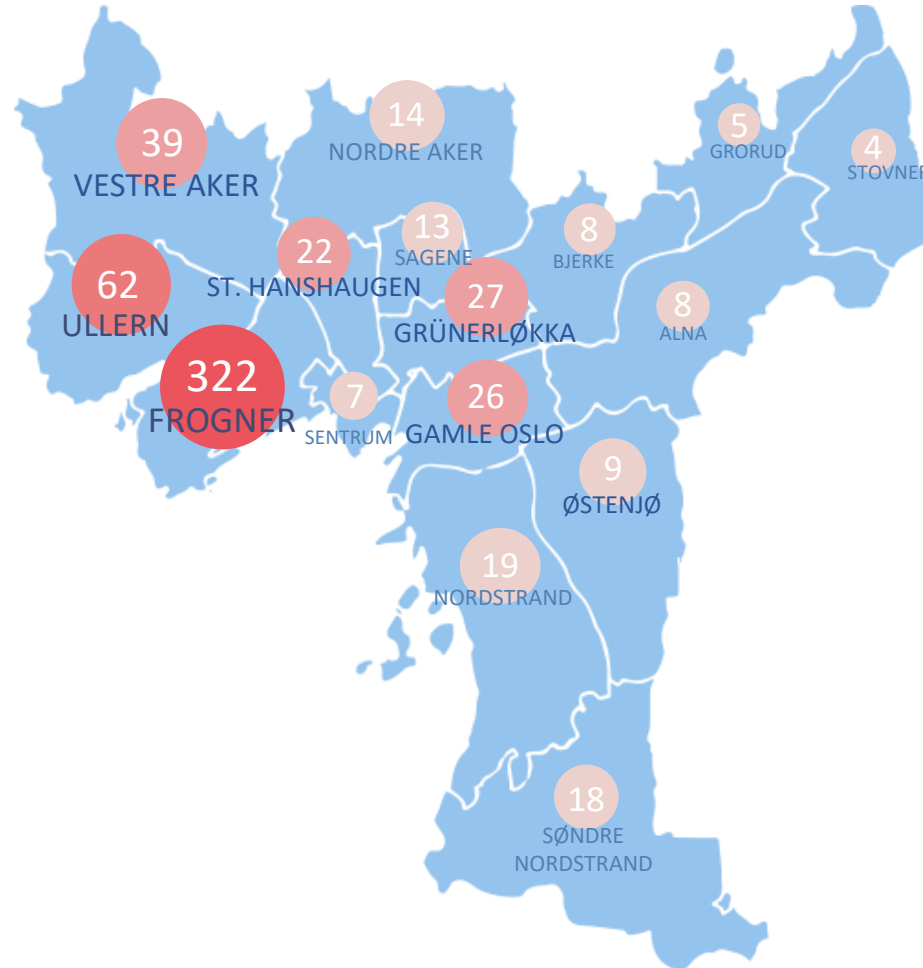
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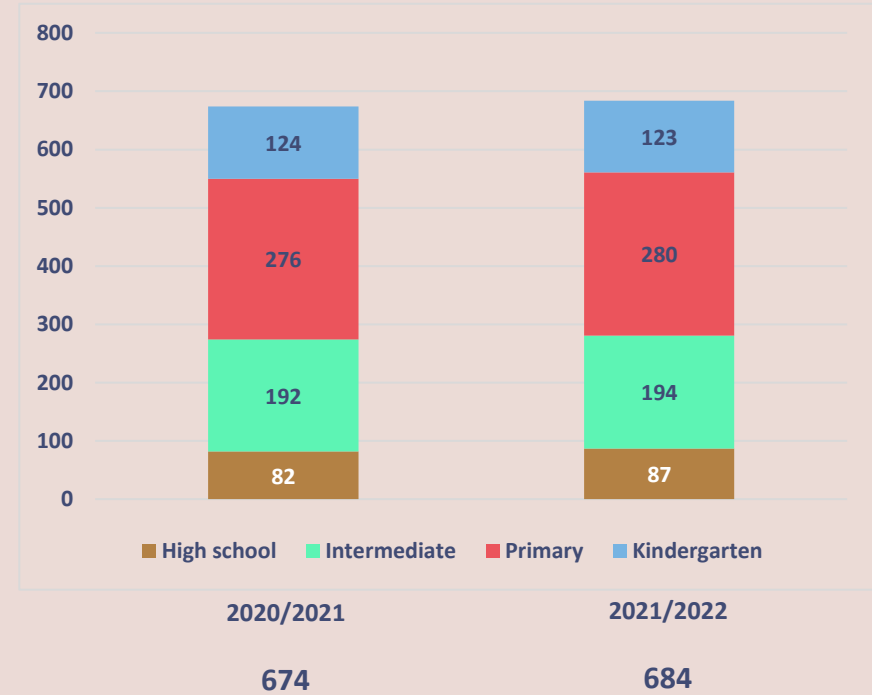
81

Pupils coming from other
cities than Oslo

DISTRICTS



NUMBER OF PUPILS



● KINDERGARTEN

● PRIMARY

● INTERMEDIATE

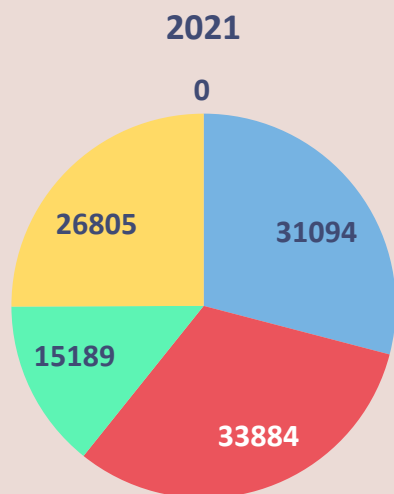
● HIGH SCHOOL

Slight increase of 10 pupils in 2021-2022 from the previous school year. An additional class was opened at the primary level to accommodate for the school's regular growth. This was made possible by the opening of the Vulkan site for the older students.

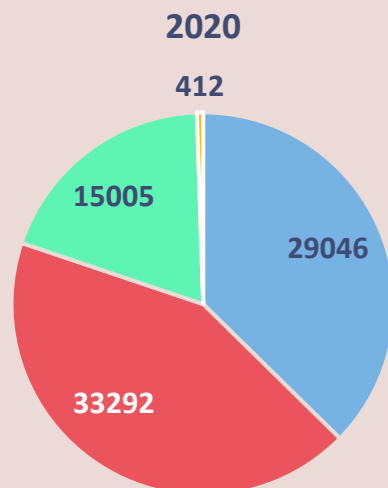
Since 2017 the student population has grown by 27%, with the greatest growth at the "high school" level – where the student population has increased by 36%, the sign of a greater retention of students than previously at this grade level.

COMMENTS RELATED TO THE FINANCIAL STATEMENT

SOURCES OF INCOME (in 1000 NOK)



- School fees
- Norwegian state
- Oslo Municipality - Frogner
- AEFE



- School fees
- Norwegian state
- Oslo Municipality - Frogner
- AEFE

Grants represents 75% of our income and the scolarity fees 25%.

The grant from the Norwegian Ministry of education is stable as it is not a grant per pupil, only yearly adjusted for inflation. However, the amount was not inflation regulated in 2021, and the same grant amount was granted as for 2020, 32,6 MNOK. However, in 2021, the LFO received 1,3 MNOK additional grants related to COVID-19, from the Norwegian state.

The grant from the commune of Oslo is quite stable, with a slight increase of 1%.

The amount collected in school fees increased with 7% in 2021 as compared to 2020.

This is partly due to an annual increase of 5% in school fees, but the highest effect came from the increased number of students, especially in high school.

The school fees for the Kindergarten are regulated by Norwegian authorities and are not set by the LFO.



Grants from AEFÉ are accrued significantly due to a change of the booking in the accounting.

Grants in the form of paid teachers salaries are booked as both grants and payroll costs. Cost for the AEFÉ are also booked, so the net grant is 14,6 MNOK.

AEFE is partly funding the staff cost for 20 teachers and full funding of 3 expats (including the headmaster and the headmaster for the kindergarten and elementary school).

The amount of this refund represents around 13 M NOK yearly.

The AEFÉ also contributed with an additional grant related to IT development of 0,8 M NOK in 2021, to buy computers to the pupils.

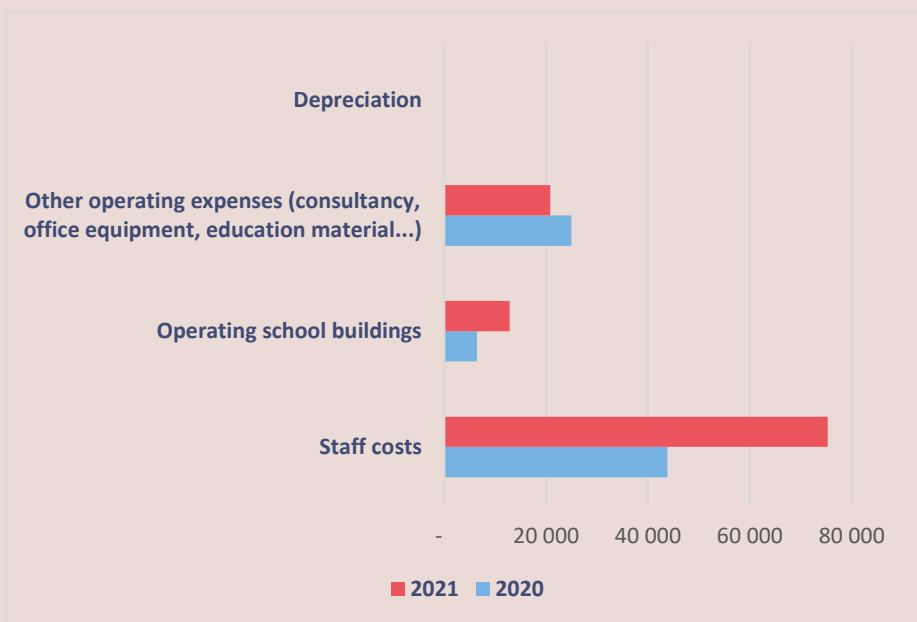
AEFE also provides support for French families as well as lifelong learning for the staff, which are also booked as costs.

Net result was -1,8 M NOK in 2021, as compared to last year, 1,9 MNOK.

Our financing model and investment in staff and buildings explain that result .

COMMENTS RELATED TO THE FINANCIAL STATEMENT

USE OF RESSOURCES (in 1000 NOK)



Significant differences in amounts between 2020 and 2021 are partly explained by adjustments in internal accounting practices. In 2020, the real cost of premises is reduced by 3,4 MNOK and the other costs increased by the same amount.

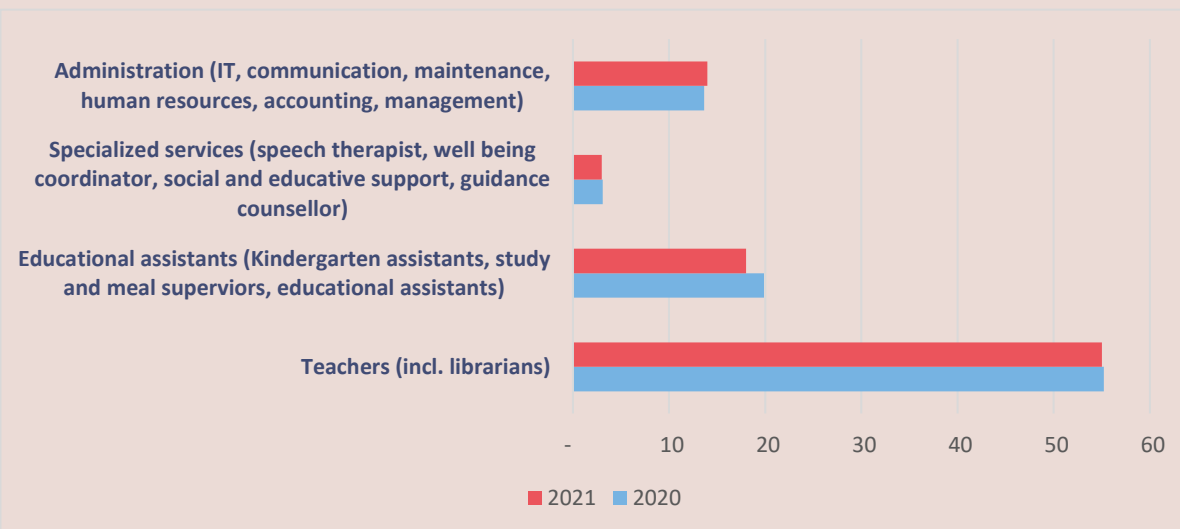
PERSONNEL COST – STRUCTURE OF STAFF

The high increase of the personal costs in 2021 is mainly primarily linked to the accounting of the gross salary grant received by AEFE (+25,5 MNOK), and secondarily to the increase of salaries +5,9 MNOK (number of employees and level of salaries).

Personnel costs for are the largest budget post and these have increased regularly over recent years (opening of new classes to meet higher enrollment rates, hiring of executive director, creation a well-being team with a nurse, a speech therapist, a coordinator on pupil wellbeing, a guidance counsellor).

In 2021, the increase of the local salaries, exceeding budget prognosis, is the result of :

- Opening of 2 additional classes in primary school and in high school (one in 2020 and one in 2021) and one in high school (in 2020) to meet increased enrollment of students.
- A new program for the “baccalauréat”
- Additional staff to cope with Covid (administrative and supervisory support)
- Additional staff after the rental of new buildings in Vulkan : logistic, IT and supervisory support and the creation of a compensation for teachers for the travels between the 2 sites.
- Salary increase following negotiations after 2 years of relative stagnation
- Impact from the pension scheme (“ytelsespensjon”)



COMMENTS RELATED TO THE FINANCIAL STATEMENT

COST OF PREMISES

The total cost regarding operations of school buildings increases of 2.3 MNOK in 2021 and amounts to 12,9 MNOK

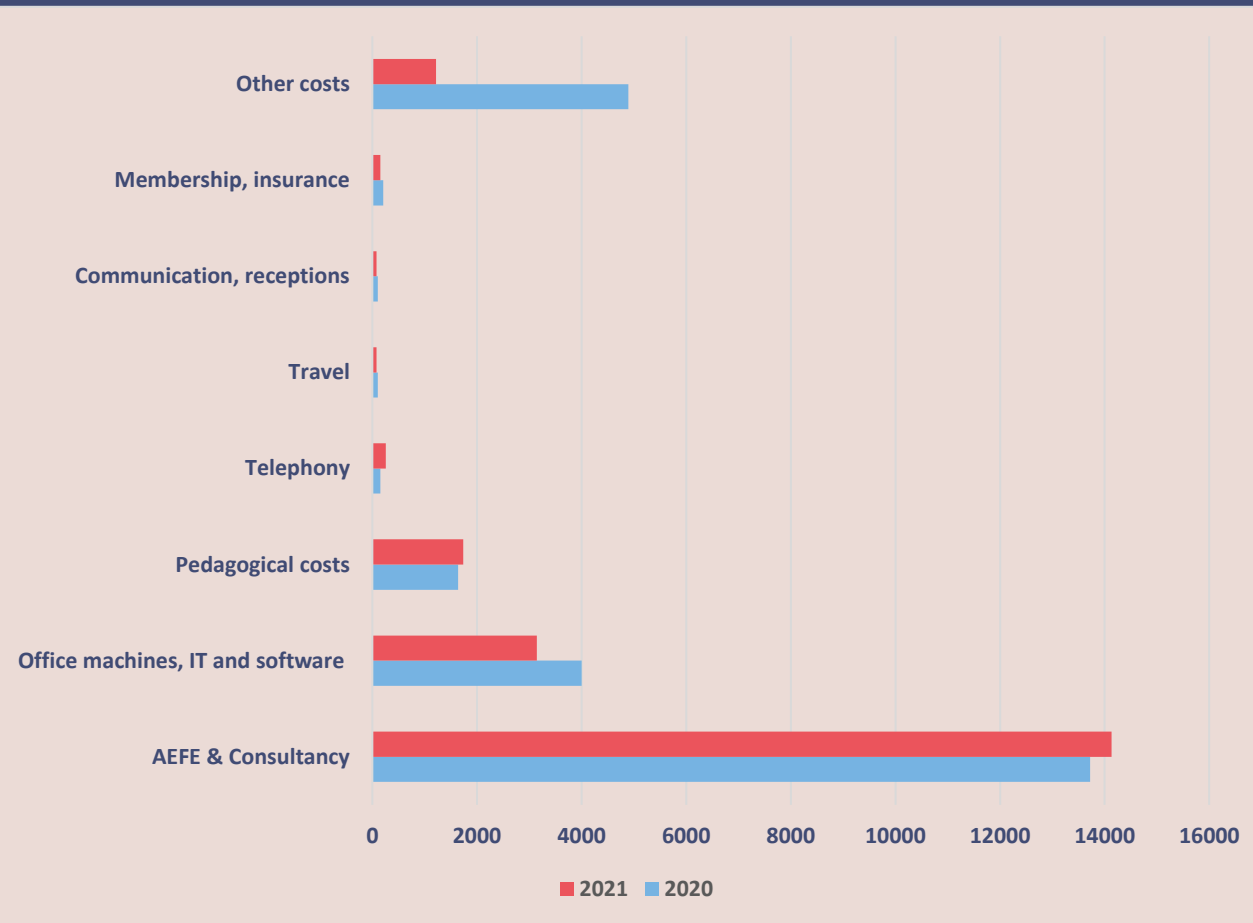
The rental cost (8,6 MNOK) increased in 2021, despite the stability of costs at Skovveien including the pavilion (kindergarten), due to the COVID pandemic (additional rental of Vika conference center) and the lack of classrooms in Skovveien (additional rent at the Institut Français until end June 2021).

In addition, the school has entered a medium-term rental agreement on new accommodation for the high school students at Vulkan 11. This 4-year rental was taken on to address the surging capacity needs mainly coming from a greater retention of students at the middle and high school levels.

Other running cost are cleaning (2,4 MNOK), electricity and renovation (1,8 MNOK), and insurance (0,03 MNOK).



OTHER OPERATIONAL COSTS



BALANCE SHEET AND CASH FLOW

The cash and bank deposits as of 31.12.2021 amounted at 35,6 MNOK, including equity 15 MNOK, obligations on pensions 8,4 MNOK and other obligations 2,3 MNOK (linked to the tear down costs of the kindergarten pavillion).

The LFO's ability to self-finance investments decreased during 2021 but remains good.

Total assets at year end amounted to **40 MNOK compared to 38,7 MNOK last year.**

Changes in receivables, in trade creditors, in pension liabilities and in other short term assets and liabilities contributed positively to the cash flow. Investment in new assets contributed negatively to the cash flow.

FUTURE CHALLENGES AND OPPORTUNITIES

LOCATION & BUILDING

The French school is currently operating out of two sites in the center of Oslo.

The kindergarden, primary and most of the middle school are housed on Skovveien, in two buildings dating back to the end of the 19th century. The Municipality of Oslo, which owns them, has planned a significant renovation project over the coming years to better adapt the school buildings to current standards and this will require the temporary relocation of the school for a 2-year period in 2025-2026.

At the same time, the school's current capacity has long been exceeded and the kindergarden is hosted in a temporary container building solution. The permit for use of these temporary kindergarden building has now been extended by Oslo municipality until November 2025.

Until the end of the 2020-2021 school year, classrooms were also rented at the Institut Français d'Oslo to house the Lycée students.

The high school students and those from the final year of middle school moved to a new campus in a modern building at Vulkan in August 2021, where they will be for the next 4 years. They travel weekly to Skovveien to attend science and technology classes in the school's specialized labs there.

While this is only a temporary solution, it has significantly improved the situation in terms of space available.

With the Board's strong support, the administration is actively seeking permanent solutions as well as possible temporary relocation solutions in order to address the need for additional space.



EURO CAMPUS

As part of its strategic objective to “strengthen its open, multi-cultural community”, the French School has long been involved in discussions and planning with the Municipality of Oslo in support of the establishment of a Euro Campus which would see the high school students of several international educational institutions from Oslo coming to learn together on a multi-cultural campus.

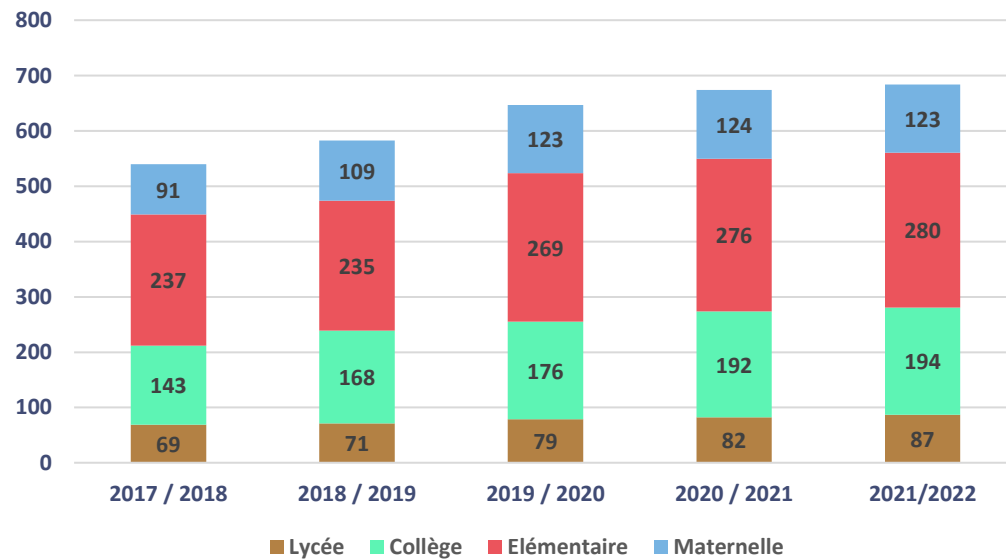
A sharing of resources between various educational institutions could allow for better educational services, greater diversity and opportunities for the students.

However, since last year's report, the Euro Campus project has not progressed, and as it is unsure if and when it will be completed, it makes it very difficult to plan around.

Real estate solutions must be sought to address the school's immediate and long-term housing needs.



FUTURE CHALLENGES AND OPPORTUNITIES



The school has seen a considerable growth over the last 5 years, bringing student numbers to back where they once were – this has been done mostly through a greater retention of students at middle and high school levels.

While this is a sign of the school's attractiveness, it also presents the school and its Board with some clear challenges, particularly in terms of space.



ACTIVELY SEEKING SOLUTIONS

During 2021, LFO continued its partnership with a specialized real estate agency.

This led to the completion of a 4-year rental agreement at Vulkan to house the high school students. Work also continues on identifying viable long-term solutions that can best meet the needs of our evolving community.

To prepare for eventual alternative or complementary housing solutions, financial modelling tools have been developed, and new financing models explored, including through a dialogue with French and Norwegian authorities. This has been undertaken with the strong support of the French Embassy.

Concrete solutions have been explored during the reporting period – though none have yet been successfully concluded upon.

This process will continue in 2022 and beyond, until a satisfactory and viable solution is identified.



FINANCIAL RISK

OVERALL VIEW ON OBJECTIVES AND STRATEGY

The Association and its Board are committed to trying to meet the strategic objectives described above, and particularly the fourth objective of securing a sound financial basis for development of the school.

This entails exposure to various types of risk, and the Board conducts risk management in a systematic manner at both the school and association level.

The association is exposed to financial risk in different areas, especially the risk linked to the relative fragility of the support it receives from the Norwegian state which funds the school through a specific budget post, dependent on political goodwill and commitment to the school.

Over the last 2 years, this subsidy has not been index-regulated - in the current inflationary context, this has had a significant impact on the annual result, further highlighting the risks linked to the Norwegian state's financial support.

LFO is in close dialogue with the Ministry of Education to hopefully address this item of concern in the very short term.

Another risk is the current pension scheme for employees which is defined as benefit based. This type of pension scheme involves a high level of unpredictability with regards to the yearly costs for the school.

Main areas of attention include:

- **Optimise the composition, number and internal flow of student cohorts**
- **Ensure managerial, administrative and operational cost effectiveness**
- **Ensure school fees that cover raising costs yet keep the French school accessible for students of all backgrounds**
- **Attend to the need for a clear understanding of the Norwegian institutional context and adequate integration in Norwegian society.**

The school's largest contributor since 2017 is the Norwegian State (through the Norwegian Ministry of Education), and the school is highly dependent on this contribution. As mentioned earlier, the support of the Norwegian state is not adapted to the current needs of a vibrant, attractive school, nor to the increased real estate costs and general inflation.

It is therefore the foremost strategic priority to secure an increasingly predictable and dependable contribution from the Norwegian state.



FINANCIAL RISK

ONGOING CONCERN

In accordance with the **Accounting Act 3-3a**, we confirm that the financial statements have been prepared under the assumption of going concern.

This assumption is based on forecasts for the year 2021+2 and the school long-term strategic forecasts.

The LFO's economic and financial position is sound.

ALLOCATION OF NET LOSS

The Board of Directors has proposed take the loss of LFO -1 757 346 NOK on :

EQUITY

EXCHANGE RATE RISK



The Lycée Français d'Oslo is exposed to exchange rate risk on a relatively small scale, especially with regards to NOK / EUR fluctuation rates, as a part of the LFO's costs are in EUR (AEFE and pedagogical material).

CREDIT RISK

The risk for losses on receivables is considered to be very low and can be expected to stay at the same level.

The school has not yet experienced any significant losses on receivables, and hence we see no reason to change our expectation on this.

LIQUIDITY RISK



The LFO's liquidity is still good, but with an increased focus on overdue receivables. Money from the contribution is received well in advance and has been placed in normal bank accounts.

No specific financial instruments have been put in place to address this risk.

OUR PEOPLE



By December 2021, the French school in Oslo had the legal responsibility of 94 permanent and temporary employees (of which 8 hold several positions).

- **13 administration staff** : *IT, communication, HR & payroll, accounting, managers, concierge*
- **39 Educational assistants** : kindergarden assistant, study and meal supervisors, well being team, speech therapist, school life counselor, dean of students
- **42 teachers (incl. librarians)**

The number of temporary manpower called on the spot to substitute staff (tilkallingvikar) has also increased significantly to cope with the Covid Pandemic (an average of 20 to 25 extra manpower each month).

In addition, AEFÉ sent :

- The headmaster and the headmaster for the kindergarden and elementary school
- 21 teachers

SICK LEAVES

The pandemic has increased the number of sick leaves (both sick leave justified by doctors/sykemelding and unjustified sick leave /egenmelding), the school remaining open in the pandemic crisis.

80 employees have made use of sick leave

- 47 employees with a justified sick leave for a total amount of 1746,5 days. 14% of them were on a long sick leave with 140 to 250 days of absence
- 68 employees with a non justified sick leave for a total amount of 392 days. This includes also absences that were covid related (as for quarantine)
- Resident sent by AEFÉ (and not under the responsibility of LFO) : 81 days of sick leave.

TRAINING

Staff training is mainly carried out in cooperation with AEFÉ and is linked to the specificity of the French programs and education system. During the entire COVID period, most trainings were suspended – and the one that took place were shorter and online.

Learning and development objectives are linked to institution-wide organizational objectives.

The working environment at the Lycée Français d'Oslo is generally good, and the school's Board and administration are striving to continually improve it.

However, the pandemic in 2021 severely impacted the work environment:

In autumn 2021, an online staff well-being survey was conducted by the school's occupational health service partner Medica (bedriftshelsetjeneste).

88 staff members participated.

Results and analysis obtained at year's end flagged issues of concern around conflict and harassment between colleagues.

These and other concerns will be addressed in an action plan developed during 2022 that will also help strengthen the risk assessment work undertaken in 2020.

OUR PEOPLE

Medica held a HMS (Health and Welfare, Work Environment and Safety) training session in 2021 specifically designed for Work environment committee (AMU) members, management and other staff. The session helped identify priorities for AMU and how to address these in dialogue with the staff's union representatives and staff safety representatives (Verneombud).

NON DISCRIMINATION AND GENDER EQUALITY

The Lycée Français embraces diversity and inclusiveness, as well as a healthy, safe and non-discriminatory working environment where everyone is treated equally and with respect, regardless of gender, nationality, race, religion, sexual orientation, disabilities, or marital status.

The LFO has performed an assessment on gender equality and non discrimination (Likestillingsredegjørelse) for 2021

The main outcomes of the analysis show that women are over represented in the school with over 75% of the positions. This is in line with figures from the Norwegian statistic agency (2017). This gender balance is also reflected in the part time positions or temporary positions.

Discrimination and gender inequality have not been identified as an issue of concern by any of the existing organs: AMU committee, Board, Dialogue social, Bedriftshelsetjenesten, verneombud etc.

The staff well being survey conducted in November asked whether the staff had witnessed discrimination between men and women and concluded that 70% had never or rarely seen situation of discrimination (9% answered very often, dispatched within teachers in primary and secondary school and teacher assistants, meal and study supervisors).

The LFO has several internal documents available to the public that mention the schools policy regarding non discrimination and gender equality (Personnel handbook, Internal regulation) as well provisions in job advertisements.

The LFO applies the salary table from the collective agreement on education, that follows objective criteria to determine the salaries.

Employees are free to participate in employee unions, and LFO offers a working environment where it is possible to combine work, career, family life and spare time.

TOTAL EMPLOYEES EMPLOYED IN THE COURSE OF 2021	GENDER EQUALITY		PART TIME POSITIONS <100%		ON THE SPOT SUBSTITUTES (RINGEVIKAR)		TEMPORARY POSITION	
	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN	WOMEN	MEN
171	132	39	54	12	47	15	20	7
	77%	23%	82%	18%	75%	25%	74%	26%
	171		66		62		27	

OUR ENVIRONMENT

As an educational institution, particularly aware of its pedagogical role, the school aims to be non-polluting and reduce harm to the environment. Waste management and preservation of the environment are part of the curriculum.

The building at Vulkan which houses the high school students is one of the most energy-efficient buildings in Norway and first office building in Norway to be granted energy class A certification.

Its owners have made a commitment to the environment and have put in place green waste management processes. The school and its students have embraced this approach and are currently working on ensuring the school a green certification granted by the AEFÉ. This work will continue into 2022 and beyond.

The Lycée Français d'Oslo is committed to reducing the environmental footprint of its daily operations through the contribution of all employees.

The internal working environment is perceived as generally healthy and safe. The school has a policy describing the security of its premises, e.g. to deny unauthorized access to school facilities, equipment and resources, and to protect personnel and property from damage or harm. Measures introduced in 2020 aiming to reducing entry of all apart from students and staff were maintained throughout 2021.

Plans for further securing access to the school buildings through automatization of doors were delayed by communal regulations and COVID related capacity issues over the last two years and are now no longer prioritize within the 2022 budget exercise.

Quality, health, safety and the environment are integral aspects of the ALFO's operations, and systems are in place to monitor and follow up accidents or incidents.

The LFO doesn't have a significant impact on the external environment.



DEALING WITH COVID

While 2020 will be remembered for the start of the COVID 19 pandemic and the initial total lockdown across Norway and most of Europe, 2021 had a huge impact on staff health and well-being. Periodic changes in the levels of contagion and in the risk levels according to the government's traffic light models, meant having to adapt the school's organization frequently. Like all schools in Norway, LFO and its staff had to adapt daily scheduling, use of space, sanitary routines and teaching methodology. Staff showed great skills and resilience.

This has been particularly challenging in the context of an establishment teaching children from kindergarden to the end of high school – each level being submitted to different regimes at different times.

In addition, the set up at Skovveien made these adjustments even more complicated: insufficient space, toilets and water points, made it difficult to respect sanitary recommendations.

The emergency solution of Vika provided some solutions during phases in red at the beginning of 2021, but at very significant costs, both financially and in terms of staff welfare.

The start of the 2021-2022 school year was simplified by the leasing of better teaching space at Vulkan, while the increasing rates of vaccination also contributed to reducing the pressure on the school's community.

Thanks to the dedication and hard work of all - staff, students and parent representatives in the various committees and commissions - the school was able to offer significant daily presence in school for all students throughout 2021.

Consequently, one of the most significant impacts of the pandemic was on the school's staff wellbeing, with high levels of stress and anxiety, caused in particular by the frequent changes in sanitary measures, plans and protocols.

The staff safety and health representatives (verneombud) were heavily involved in ensuring that appropriate dialogue and measures were put in place.

During 2021, and to deal with the high levels of stress and fatigue, staff were given the opportunity of consulting with psychologists and social workers through both the AEFÉ (free telephone hotline, in French) and through Medica (either online or in person consultation).

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The school was able to benefit from COVID-specific funding from both the Norwegian state and the AEFÉ throughout the year.



SIGNATURES: Oslo, 20 mai 2022



**Marc
JUMBERT**
chairman of the board



**Jerome
NERRANT**
member of the board



**Hanne Cecilie
ANDRE-DANIELSEN**
member of the board



**Florence
BOLLET**
vice chairman



**Adam Wladyslaw
SYPULA**
member of the board



**Harald Hauff
ULVESTAD**
member and treasurer of the board



**Annabelle Ingeborg Rebekka
LEFEBURE-HENRIKSEN**
vice chairman



**Stephane Matthias
LUDOVIC ROELLY**
member of the board



**Audrey Marie Paule
KELLER**
principal and general manager