



Zambia Institute of Advanced  
Legal Education



# ANNUAL REPORT 2022





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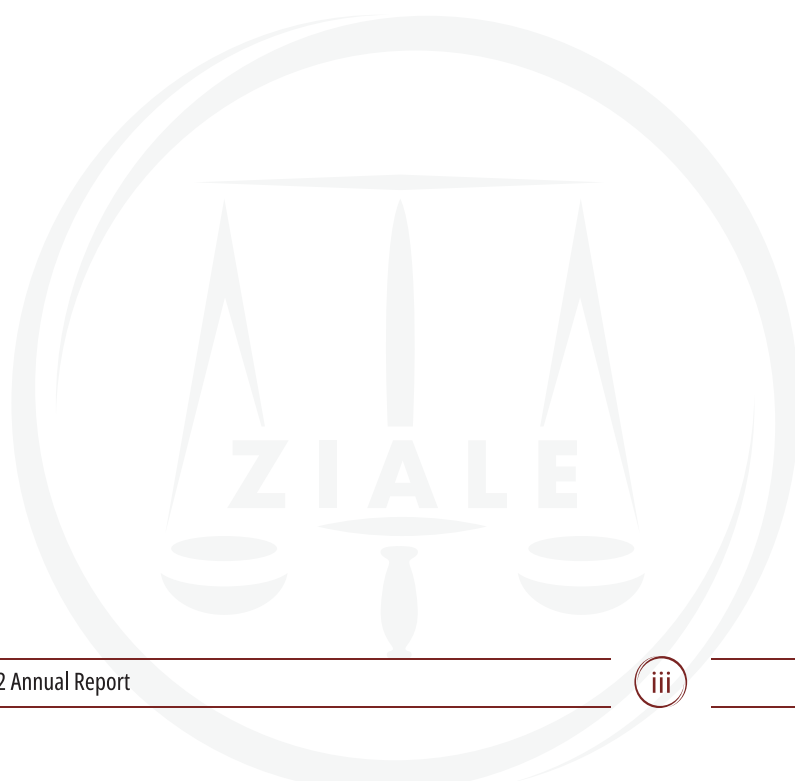
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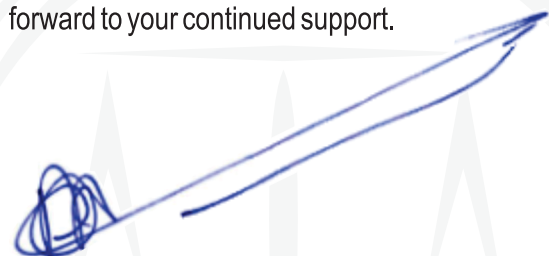


**T**he Zambia Institute of Advanced Legal Education (hereinafter referred to as “ZIALE” or “the Institute”) is mandated with the responsibility of providing national, regional and international post-graduate legal studies, and training in Legislative Drafting as well as other courses (Section 4(1)). The Annual Report covers the period from 1st January 2022 to 31st December 2022. The mandate of ZIALE is discharged through the various Council committees namely;

- a) Finance and Administration Committee
- b) Enrolments and Admissions Committee
- c) Board of Examiners d. Audit Committee
- d) Training and Curriculum Development Committee
- e) Audit Committee

The report provides an assessment of the performance of ZIALE, the progress made as well challenges faced while implementing the various programmes and activities. The report further highlights the strategic objectives set by ZIALE for the period 2022 to 2026. It also highlights the possible solutions to the challenges encountered in 2022.

On behalf of the Ministry of Justice and indeed on my behalf, I would like to express my gratitude to His Excellency the President of the Republic of Zambia, Mr Hikande Hichilema, ZIALE Council, Management and staff, different stakeholders and members of the public for the support rendered to ZIALE during the year under review. I look forward to your continued support.



**Honourable Mulambo Haimbe SC ,MP  
MINISTER OF JUSTICE**



## ACKNOWLEDGEMENTS



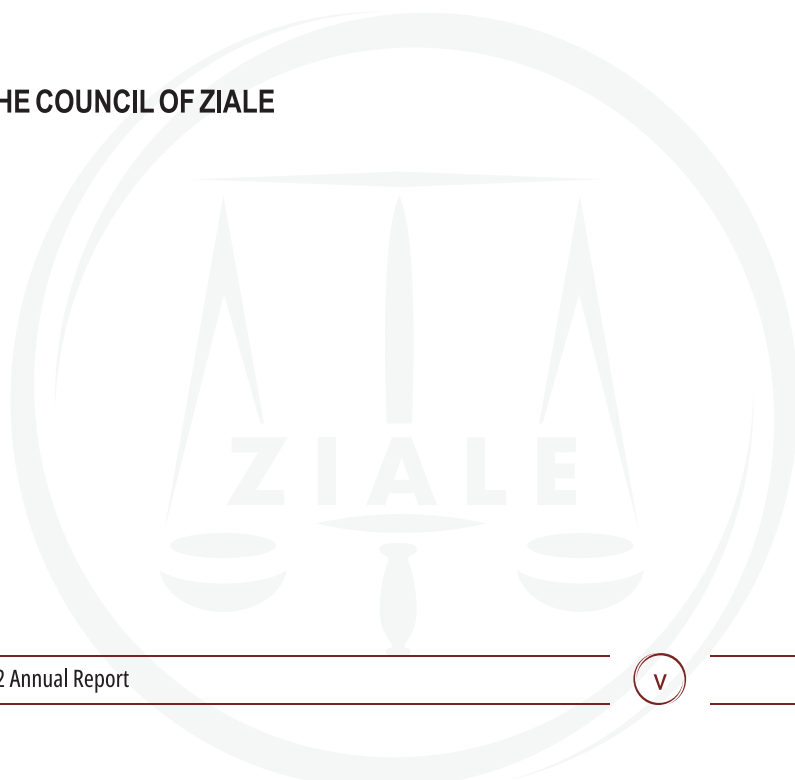
In the year 2022, ZIALE received invaluable technical and financial support from various cooperating partners and the Government. We express our sincere gratitude to these organizations and stakeholders whose contributions significantly enhanced our ability to provide essential legal practice services to postgraduate law students, leading to the qualification and admission of deserving students as legal practitioners. This crucial support also played a pivotal role in enabling us to fulfill our mandate of offering national, regional, and international post-graduate legal studies, as well as training in Legislative Drafting and other courses.

Special recognition is extended to the Minister of Justice, Honorable Mulambo Haimbe SC, MP, for skillfully steering the strategic and policy direction of the Institute. His timely interventions have consistently secured vital resources for ZIALE, contributing significantly to the Institute's operations and fostering an environment conducive to delivering high-quality services to our stakeholders.

Lastly, our heartfelt appreciation goes to ZIALE Council Members for their exceptional dedication in executing their duties with excellence. We also extend our gratitude to all the staff at ZIALE for their unwavering commitment, particularly in coordinating the preparation of this 2022 Annual Report.

A handwritten signature in blue ink, appearing to read 'Mulilo Kabesha'.

**MULILO KABESHA, SC**  
**ATTORNEY GENERAL AND CHAIRPERSON OF THE COUNCIL OF ZIALE**



# EXECUTIVE SUMMARY

The precursor to the Zambia Institute of Advanced Legal Education (hereinafter referred to as “ZIALE” or “the Institute”) was the Law Practice Institute (LPI) established in 1968. The LPI was set up to provide basic training in the essentials of legal practice to postgraduate law students leading to the admission of qualifying students as legal practitioners. The Institute was re-established by an Act of Parliament in 1996 to be a body corporate.

Under the new Zambia Institute of Advanced Legal Education Act No. 10 of 1996 (hereinafter referred to as “the Act”), Chapter 49 of the Laws of Zambia, the functions were widened to provide national, regional and international post-graduate legal studies, and training in Legislative Drafting as well as other courses (Section 4(1)). The flagship programme is the Legal Practitioners’ Qualifying Examination (LPQE) Course, which is meant for university law graduates wishing to be admitted to the Zambian Bar. In addition to the LPQE and Legislative Drafting courses, the Institute is mandated to offer training programmes as outlined in Section 4(2) of the Act.





## 1.0 THE ZIALE COUNCIL

### 1.1 ESTABLISHMENT AND COMPOSITION

The Act establishes the Council and outlines its functions and composition in Sections 4 and 5 respectively. In terms of Section 5(1), the Council consists of the following members:

- a. the Attorney-General, with the Solicitor-General as an alternate member;
- b. a judge nominated by the Chief Justice;
- c. the Director of Public Prosecutions;
- d. a representative of the Attorney-General with expertise in legislative drafting;
- e. a representative of the Law Association of Zambia;
- f. a representative of the Zambia Institute of Chartered Accountants;
- g. a representative of the department of the Clerk of the National Assembly;
- h. a dean and one senior lecturer from the Law School of a public university, nominated by the Minister responsible for education;
- i. a dean and one senior lecturer from the Law School of a private university, nominated by the Minister responsible for education;
- j. a magistrate who is admitted as a legal practitioner under the Legal Practitioners Act, nominated by the Magistrates and Judges Association of Zambia;
- k. two legal practitioners appointed by the Minister; and,
- l. the Director, as an ex-officio member.

All the members, other than the judge nominated by the Chief Justice, are appointed by the Minister of Justice. They serve on three-year renewable terms, except for the Attorney-General (and Solicitor-General), and the Director of Public Prosecutions, who serve for as long as they hold their substantive full-time positions.

The Council is the highest decision-making body in the governance structure of ZIALE. It makes policy decisions and sets the strategic direction of the Institute and also provides oversight to the management of the Institute.

### 1.2 FUNCTIONS OF THE COUNCIL

Under Section 4(1) of the Act the Council is mandated to provide national, regional and Section 4(2) of the Act provides further functions of the Council as being to:

- a. Set minimum educational entry qualifications for persons seeking enrolment as students of the Institute;
- b. Provide minimum educational qualifications for students who wish to be admitted to the legal Bar;
- c. Provide training in Legislative Drafting;
- d. Keep a register of all enrolled students;
- e. Approve qualifications of foreign students who wish to be enrolled at the Institute;
- f. Set and hold examinations for candidates for admission as legal practitioners;
- g. Provide post-graduate judicial training for Magistrates and Judges;
- h. Encourage international cooperation in post-graduate legal and legislative drafting studies provided by the Council;
- i. Provide such post-graduate courses of legal studies, set and hold examinations in such courses as the Council may think necessary;

- j. Prepare and publish a syllabus of courses of study essential for purposes of any examination set and held by the Council;
- k. Issue certificates to persons who are successful candidates in examinations conducted by the Council;
- l. Appoint the teaching staff of the Institute; and
- m. Do all such things connected with or incidental to the foregoing.

### 1.3 COMMITTEES OF THE COUNCIL

The establishment of committees as provided for in Section 10(1) of the Act. Under that provision, the Council may establish such committees as it considers necessary and delegates to any committee such of its functions as it considers fit. In this regard, the Council has established the following Standing Committees:

- i. Finance and Administration Committee
- ii. Enrolments and Admissions Committee
- iii. Training and Curriculum Development Committee
- iv. Board of Examiners
- v. Audit Committee

According to the Zambia Institute of Advanced Legal Education (Amendment) Act, No. 19 of 2009, another committee of the Council, the Accreditation Committee, is established under Section 10A. The composition of the Accreditation Committee consists of the following members:

- a. a judge nominated by the Chief Justice;
- b. a representative of the Law Association of Zambia;
- c. a representative of the Examinations Council of Zambia;
- d. a representative of the Ministry responsible for education;
- e. a dean and one senior lecturer from the Law School of a public university, nominated by the Minister responsible for education;
- f. a dean and one senior lecturer from the Law School of a private university, nominated by the Minister responsible for education;
- g. a representative of the National Institute for Public Administration;
- h. a representative for the Zambia Centre for Accountancy Studies; and,
- i. the Director, as an ex-officio member.

The Accreditation Committee was functional and had two (2) during the year under however after the review of the ZIALE Act the committee was affected.

### 1.4 COUNCIL AND COMMITTEE MEETINGS

During the year under review, the Council and its committees held forty (40) meetings to transact business on a number of the Institute's operations. Matters discussed included general administrative and financial oversight, enrolment, results and petitions.

### 1.5 THE DIRECTORATE

Under sections 14(1) and (2) of the Act, the Council is empowered to appoint a Director and Deputy Director of the Institute. Section 15 empowers the Council to appoint its Council Secretary and other staff of the Institute. There were two administrative departments in the Directorate namely Technical and Corporate Services which are divided into the following Units and Sections - Finance Unit which also includes Stores, Human Resource & Administration Unit, Procurement Unit, Internal Audit Unit, Information, Communication Technology, Examinations & Accreditation and Education and Training Unit.



ZIALE is headed by the Director who is the Chief Executive Officer. The Director is deputised by one Deputy Director and the Council Secretary who is in charge of the legal matters pertaining to the Institute and other Corporate services.

The ZIALE Council provides strategic oversight on the Institution. The day to day operations of the Institution are overseen by the Director who is the Chief Executive Officer. The Director is supported by the Deputy Director – Technical Services and the Council Secretary who is at the level of Deputy Director. The Director is assisted by the Finance Manager, Human Resource & Administration Manager, Internal Audit Manager, Head-Business Development & Communication and Head Procurement. The Deputy Director is assisted by two (2) Managers, the Education & Training Manager and the Examinations & Accreditation Manager. The Council Secretary is assisted by the Information Communication & Technology Manager.



## 2.0 MANDATE AND FUNCTIONS OF ZIALE

### 2.1 INTRODUCTION

### 2.2 MANDATE

The Council of ZIALE is a body corporate with perpetual succession and a common seal established by Act No. 49 of the Laws of Zambia. It is a Law Practice Institute, operationalised in 1968. The Institute is mandated to provide national, regional and international legal post-graduate studies and training in legislative drafting.

### 2.3 VISION STATEMENT

“A Centre of excellence in Law Practice Training.”

### 2.4 VALUE STATEMENT

#### a) Transparency

We carry out our duties with clarity and openness.

#### b) Integrity

We conduct ourselves honestly and truthfully in the execution of our duties based on our strong moral principles.

#### c) Team work

We are interdependent and collaborate our efforts to achieve common goals effectively and efficiently.

#### d) Accountability

We take responsibility for our actions and decisions in the execution of duties based on transparent policies and directives.

#### e) Objectivity

We are fair in our conduct by ensuring that our decisions and judgements are made in a fair manner that is not influenced by personal feelings or beliefs but guided by clearly defined laws, regulations and procedures.

### 2.5 MISSION STATEMENT

To realise the vision and achieve the strategic results, ZIALE commits itself to the following mission statement:

“To Provide Quality Practical Legal Training for Adequate and Competent Legal Practitioners.”

Through this mission statement, ZIALE will develop innovative strategies to ensure that the Institute produces competent legal practitioners and non-legal professionals to the satisfaction of all stakeholders.

### 2.6 STRATEGIC OBJECTIVES – 2021 - 2026

#### 2.6.1 STRATEGIC OBJECTIVE 1: IMPROVE TRAINING DELIVERY

ZIALE will present learning initiatives to its learners. This will be achieved through research, innovation and tailoring our training to respond to the needs of various stakeholders. In addition to improving lecture delivery, excellence in practical legal training will entail strengthening and implementing the policy and legislative frameworks and developing and implementing a complaint management system.

These interventions are aimed at reducing client and stakeholder complaints on assessment management.

### **2.6.2 STRATEGIC OBJECTIVE 2: ENHANCE STAKEHOLDER ENGAGEMENT**

ZIALE will communicate with its stakeholders and clients. ZIALE will achieve this strategic objective through developing and implementing a communication policy. In addition to communication policy, ZIALE will ensure that it attains the status of “A Centre of excellence in Law Practice Training” by improving sources and management of financial resources. This entails developing and implementing a resource mobilisation strategy, strengthening internal controls. These measures are aimed at attaining cost effectiveness and providing efficient Law Practice Training.

### **2.6.3 STRATEGIC OBJECTIVE 3: ENHANCE FINANCIAL RESOURCE MANAGEMENT**

ZIALE will efficiently and effectively administer its financial resources and activities in order to achieve the strategic objectives. This strategic objective will be achieved through developing and implementing a resource mobilisation strategy and strengthening internal controls and risk management systems.

### **2.6.4 STRATEGIC OBJECTIVE 4: IMPROVE INTERNAL PROCESSES**

ZIALE will develop and implement a framework for enhancing operations within the Institute. ZIALE will achieve this strategic objective through implementing the Service Delivery Charter, and developing, automating and integrating requisite management systems. Further, ZIALE will strengthen its Monitoring and Evaluation System, and develop and implement an Institutional Service Agreement. develop grievances procedure Code.

These interventions are aimed at improving the work culture and institutional performance.

### **2.6.5 STRATEGIC OBJECTIVE 5: ENHANCE STAFF CAPACITY**

ZIALE will identify and address group and individual performance challenges. This strategic objective will be achieved by strengthening implementation of the capacity building programme, performance management system and reviewing the existing organisation structure.

In addition, ZIALE will develop and implement a work culture re-modelling programme, Code of Conduct and Ethics and Disciplinary and Grievances Procedures Code. Further, the staff welfare programmes will be strengthened.

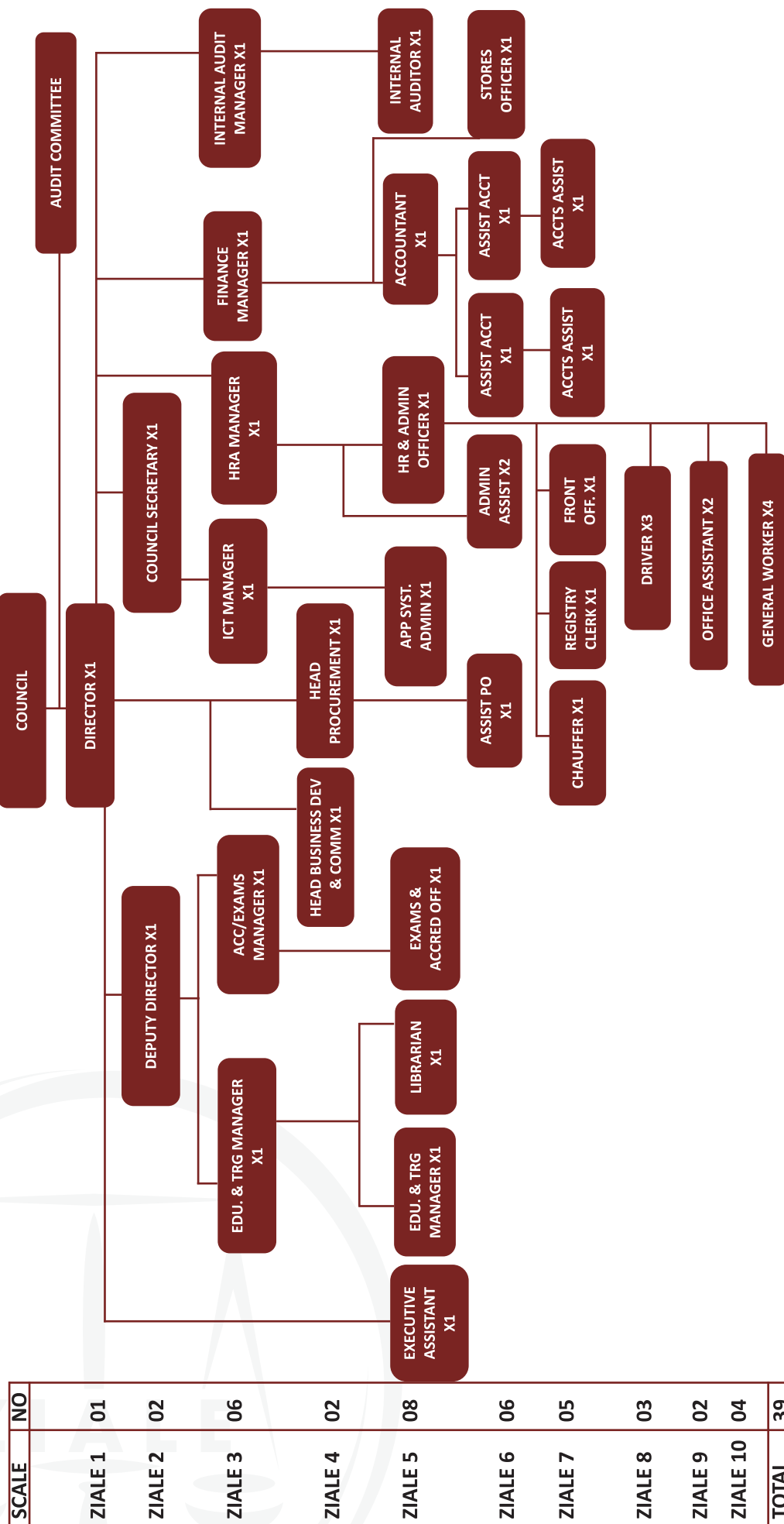
### **2.6.6 STRATEGIC OBJECTIVE 6: IMPROVE INFRASTRUCTURE AND EQUIPMENT**

ZIALE will identify and address institutional facilities and equipment challenges. ZIALE will achieve this strategic objective by developing and implementing an infrastructure development, procurement, equipment acquisition and maintenance plan





## ZIALE ORGANISATION CHART - 2022



### 3.0 HUMAN RESOURCES AND ADMINISTRATION UNIT

#### 3.1 INTRODUCTION

The Human Resource and Administration Unit is instrumental in providing labour law compliance, industrial relations, staff welfare and overall management of the Institute's human resource and general office administration.

The Unit is also coordinates and manages the following functions;

- (i) Strategic Management of Human Resource
- (ii) Monitoring and reporting on Strategic Plan implementation
- (iii) Trainings and Capacity Building
- (iv) Office Administration and Maintenance
- (v) Commemoration of national events
- (vi) Logistics and Transport Management

#### 3.2 OBJECTIVES

To manage and develop human resources in order to improve organisational performance and capacity for efficient and effective service delivery; and

To provide logistical and administrative support in order to enhance human resource operations for the Zambia Institute of Advanced Legal Education.

#### 3.3 STAFFING

The establishment of the unit of Human Resource and Administration had a total of sixteen (16) positions in 2022, thirteen (13) filled positions and three (3) vacant positions.

The Unit is headed by a Manager at Salary Scale ZIALE 03 and is assisted by one (1) Officer at Salary Scale ZIALE 05. The Unit is supported by an Administrative Assistant at Salary Scale ZIALE 06, a Front Office Assistant and a Chauffeur at ZIALE 07, two (2) Drivers at Salary Scale ZIALE 08, two (2) Office Assistants at Salary Scale ZIALE 09, and four (4) General Workers at Salary Scale ZIALE 10.

#### 3.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

During the period under review, the Human Resource and Administration undertook the following activities:

##### (i) Capacity Building

The Unit undertook various capacity building programmes for members of staff.

##### (ii) Recruitments

The following members of staff were recruited:

- (a) Mr Robson Maamba Jr, Librarian, who commenced work on 1st October, 2022.
- (b) Mr Monday Chipulu, Office Assistant, who commenced work on 1st October, 2022.

##### (iii) Events

The Unit participated in Labour Day Celebrations on 1st May, 2022.

#### (iv) Transport

During the period under review, the Institute maintained a fleet of seven (7) vehicles which were kept in serviceable condition, licensed and insured comprehensively as shown in the table below:

**Table 1:** Institute's Fleet as at 31st December 2022

S/N	Description	Reg. No.	Condition/Year of Registration	Remarks
1	Toyota Fortuner: Director's personal-to-holder.	BAF 2498	New/2017	Runner
2	Toyota Hilux, D/Cab: Council Secretary's personal-to-holder.	BAE 6901	New/2017	Runner
3.	Toyota Hilux, D/Cab: Pool Vehicle	ABK 6093	New/2018	Runner
4.	Mitsubishi Triton, D/Cab: Pool	BAL 9144	New/2019	Runner
5	Toyota Hiace Minibus	ALF 3976	Runner/2012	Fair Condition
6.	Toyota Hilux Van	ALE 1076	Runner/2012	Fair Condition
7	Hino Truck	ALF 6098	Runner/2012	Runner

### 3.5 ACHIEVEMENTS

- i. Job evaluation was completed and the new Organisation Structure implemented.
- ii. An Auction Sale for obsolete assets was conducted on 3rd December, 2022
- iii. The Service Delivery Charter was launched on 9th December, 2022.

### 3.6 CHALLENGES

- i. Inadequate funding Inadequate office Space
- ii. Lack of a Human Resource Management Software
- iii. Lack of staff to manage the Institute's records

### 3.7 RECOMMENDATIONS

- i. Engage the Ministry of Finance Budget Office on the need to revise budget ceiling upwards.
- ii. Expedite the construction and renovations of Silverest and Andrew Mwenya Road, respectively, for more office space.

## 4.0 EDUCATION AND TRAINING UNIT

### 4.1 INTRODUCTION

This report covers activities that were implemented by the Education and Training Section in the year 2022 from 1st January 2022 to 31st December 2022. The report covers the following thematic areas emanating from the core function of the Unit;

- i. Training under the Legal Practitioners Qualifying Examinations (LPQE) Course
- ii. Postgraduate Diploma in Legislative Drafting Programme
- iii. Continuous Professional Development Course Training
- iv. Development of LPQE Study Modules
- v. Verification of Foreign Degree
- vi. Reprographics Section
- vii. Library

### 4.2 OBJECTIVES

The section is responsible for the management of training programmes in order to ensure availability of qualified legal and non-legal practitioners.

### 4.3 STAFFING

Currently, the Education and Training Section has three members of staff. The section is headed by the Education and Training Manager who is assisted by the Librarian and the Education and Training Officer.

### 4.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

During the period under review, by category, the unit undertook the following key activities.

#### 4.4.1 TRAINING UNDER THE LEGAL PRACTITIONERS QUALIFYING EXAMINATIONS (LPQE) COURSE

During the period under review, the section trained students under the 2021/2022 and 2022/2023 Legal Practitioners' Qualifying Examination (LPQE) Course. Students under the 2021/2022 LPQE Intake attended class using the Institute's online platform from 3rd January, 2022 to 13th May, 2022 before proceeding for their Mid-year examination. The third term began with online classes from 6th July 2022 to 19th August, 2022 before proceeding to sit for their final examinations on 12th to 26th September, 2022.

On the other hand, the section in 2022 received five hundred and sixty four (564) applications for enrolment onto the 2022/2023 LPQE Course. Out of which, five hundred and fifty one applications (551) met the set minimum requirements for admission while thirteen (13) did not. Five hundred and twenty-two successfully registered as LPQE students for the 2022/2023 cohort. Students under the 2022/2023 LPQE Course progressed with physical learning in the first four weeks of class from 20th October, 2022 to 18th November, 2022. Students later proceeded with online classes from 21st November, 2022 to 23rd December, 2022 and went on a two weeks recess.

The unit further coordinated the 2022-2023 LPQE Repeaters' Registration. By the end of the fourth quarter, Nine Hundred and Eighty Five (985) students had successfully registered for repeaters revision classes classified in the following order; 350 students for Head 1, 532 students for Head 2, 337 students for Head 3, 305 students for Head 4, 457 students for Head 5, 553 students for Head 6, 791 students for Head 7, 337 students for Head 8, 298 students for Head 9, 358 students for Head 10, 313 students for Head 11.

#### 4.4.2 POSTGRADUATE DIPLOMA IN LEGISLATIVE DRAFTING PROGRAMME

The Section coordinated a graduation ceremony for the Postgraduate Diploma in Legislative Drafting - 2021 Intake in January 2022. The course which was conducted from 4th June, 2021 to 12th November, 2021 had a total of Seventy Seven (77) students.

During the period under review, the Education and Training Unit registered 74 students under the 2022 Legislative Drafting Intake whose class commenced on 13th July 2022 to 25th November, 2022. The graduation for the 2022 Drafting students was held in the subsequent year.

#### **4.4.3 CONTINUOUS PROFESSIONAL DEVELOPMENT COURSE TRAINING**

In the first quarter of 2022, the Unit held an online Taxation and the Law course from 21st March, 2022 to 1st April, 2022. A total of thirty (30) participated in the programme with twenty six (26) sponsored by organisations from both the public and private sectors while four (4) were self-sponsored.

In the second quarter, Corporate Governance and the Law Training was conducted with 34 Participants.

In the third quarter, the Unit ran five Continuous Professional Development Courses (CPDs) online as follows;

- i. Labour law and Industrial Relations Course commenced on 18th to 29th July 2022.
- ii. Corporate Governance Tailor Made for SMART Zambia – 12th to 14th August 2022.
- iii. Advanced Prosecutors Course commenced on 29th August 2022 to 9th September 2022.
- iv. Cyber Crime and Computer Forensics Course 19th to 30th September 2022.
- v. Law Firm Management Course 26th to 30th September 2022.

In the fourth quarter, the Unit ran two Continuous Professional Development Courses (CPDs) as follows;

- i. Criminal Investigations and the Law Course commenced on 15th to 24th December, 2022 - The course was purely online with 18 participants.
- ii. Corporate Governance and the Law – The course was purely physical and was conducted in Livingstone at Protea Hotel. It was held from 7th to 9th December, 2022 with 25 participants.

#### **4.4.5 DEVELOPMENT OF LPQE STUDY MODULES**

The Section facilitated the development of student modules for use by students and lecturers at the Institute. Nine modules were since developed and submitted to the Training and Curriculum Development Committee of Council for approval by the fourth quarter of 2022. The approved modules were uploaded on moodle for use by all LPQE students (as read only). The Section further provided hard copies to every student under the 2022/2023 LPQE Course.

The Section is yet to complete development of the two remaining Heads; 9 and 7.

#### **4.4.6 VERIFICATION OF FOREIGN DEGREE**

Seven (7) applications for verification of foreign degrees were received by the end of the second quarter and considered and approved by the Enrolment and Admissions Committee of Council.

Twelve (12) applications for verification of foreign degrees were received by the end of the second quarter and were verified by the Enrolments and Admissions Committee of Council.

Five (5) applications for verification of foreign degrees were received by the end of the fourth quarter and are yet to be verified by the Enrolments and Admissions Committee of Council.

#### **4.4.7 REPROGRAPHICS SECTION**

The Education and Training Unit under reprographics managed to generate two hundred and fifty (250) statutes for issuance to students. 150 students were issued with statutes by the end of the fourth quarter of 2022 leaving 100 statutes to be issued in the first quarter of 2023.

The unit further secured 150 statutes from a supplier on a running contract. The number of statutes generated by the reprographics section and those secured from the supplier was 416. All the students have since been allocated with statutes.



#### **4.4.8 LIBRARY**

The Section managed the Library with an Intern following the handover from the ICT section as a result organisation restructuring implementation in July 2022. A familiarisation tour was undertaken to understand its operation. Later in the fourth quarter, a professional librarian was hired by the Institute who took over from the Intern.

#### **4.5 ACHIEVEMENTS**

- i. Securing of statutes for LPQE students under the 2022/2023 Intake.
- ii. Commencement and finalization of the Education and Training Policy.
- iii. Development of student modules for the LPQE students.
- iv. Recording a fully functional library with students utilizing it in a way they should.

#### **4.6 CHALLENGES**

- i. Infrastructure has remained a challenge in the delivery of the LPQE Programme and non-traditional courses.
- ii. Limited and inadequate ICT Facilities have hampered greatly on effective implementation of online activities.
- iii. Understaffing levels in the section has hampered effective implementation of programmes.
- iv. Inadequate learning materials.
- v. 47 LPQE students could not find places of attachment.

#### **4.7 RECOMMENDATIONS**

- i. There is need to invest in infrastructure.
- ii. There is need to secure adequate ICT facilities for effective online activities.
- iii. The unit highly needs one or two more members of staff to help in operations.
- iv. There is need to secure learning materials for effective and meaningful learning.
- v. ZIALE needs to ways to help students secure places of attachments.



## 5.0 EXAMINATIONS AND ACCREDITATION SECTION

### 5.1 INTRODUCTION

The Examinations and Accreditation Section is responsible for undertaking the administration of examinations and accreditation of legal education institutions in order to ensure compliance to set standards and statutory provisions.

### 5.2 OBJECTIVES

The main objectives of the Examinations and Accreditation Section are to:

- i. undertakes effectively the examination process for the LPQE, legislative drafting and other practical training courses in order to determine students' competence and eligibility for certification;
- ii. undertakes effectively the issuance of certificates in order to confirm conferment of the achieved qualification;
- iii. undertakes effectively the accreditation of legal education institutions in order to ensure compliance to set standards;
- iv. undertakes effectively processing of students' petitions in order to facilitate Council resolutions;
- v. undertakes effectively the maintenance of data base on student results and legal education institutions in order to ensure up-to-date information and facilitate decision making; and
- vi. undertakes effectively the dissemination of examination and accreditation standards in order to ensure compliance.

### 5.3 STAFFING

The Section has two (2) members of staff:

Head of Section is the Examinations and Accreditation Manager at Salary Scale - ZIALE 03, who is assisted by the Examinations and Accreditation Officer at Salary Scale – ZIALE 05

## 5.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED DURING THE PERIOD UNDER REVIEW

### 5.4.1 POST GRADUATE DIPLOMA IN LEGISLATIVE DRAFTING - GRADUATION:

The results for the Post graduate Diploma in Legislative Drafting were approved by the PgDLD Board of Examiners on 25th January, 2022 with Fanwell Chibwe emerging as the best student. Issuance of students' results slips was done via email to all the successful candidates.

### 5.4.2 CALL DAY – LPQE 2020/2021 COURSE INTAKE:

The Hon. Chief Justice of the Republic of Zambia appointed 20th January, 2022 at 09.00 hours as Call Day for Legal Practitioners. Two (2) candidates were called to the Bar on 20th January, 2022, Halwiindi Alexis Hleziipe, the only successful candidate in the 2020/2021 Intake and Nyirenda Chiphazi Wisdom who was not called to the bar despite successfully passing the 2021 LPQE Repeaters' Examination due to unforeseen circumstances.

### 5.4.3 REGISTRATION OF CANDIDATES FOR THE 2022 LPQE REPEATERS EXAMINATION

The Council of ZIALE approved the LPQE - 2022 Repeaters' Examination dates from Monday 4th April to Wednesday 20th April, 2022. The Unit conducted online registration for the Repeaters Examinations which started on Tuesday 1st February to Monday 28th February, 2022. Late registration was scheduled from Tuesday, 1st March to Thursday, 10th March, 2022. Verification and stamping of statutes started on Tuesday, 1st February to Friday, 4th March, 2022. Online Examination briefing took place on Friday, 25th March, 2022. Some of the things highlighted in during the briefing included:

- i. Examination dates.
- ii. Relevant Acts in the Examinations.
- iii. Allowed stationery in Examination.
- iv. Washroom protocols.
- v. Personal items allowed in the Examination.
- vi. Students with special educational needs.
- vii. Examination misconduct and consequences.
- viii. Summary comments from External markers and Assessors on why students perform poorly during examinations

#### 5.4.4 LPQE 2022 REPEATERS RESULT STATISTICS

A total of nine hundred and fifty-eight (958) candidates sat for the LPQE 2022 Repeaters examination, four hundred and ninety-nine (499) candidates were females and four hundred and fifty-nine (459) were males. Two hundred and eighty-nine (289) candidates successfully passed the April, 2022 Repeaters examinations out of a total of nine hundred and fifty-eight (958) candidates who sat for the examinations while the other candidates had incomplete passes. This translates into 30.2% overall pass rate. In comparison to the March 2021 Repeater's results, the overall pass rate of 30.2% had been maintained. Furthermore, out of 289 successful candidates, 152 are females and 137 are males, therefore, female candidates performed better than their male counterparts

#### 5.4.5 COMPARATIVE PERFORMANCE OF THE LPQE 2022 AND 2021 REPEATERS PER HEAD

During the April, 2022 Repeaters' Examination, Head 7 (Superior Courts Civil Procedure) and Head 2 (Book Keeping and Accounts) were the worst performing Heads with 14.99% and 29.47% pass rate respectively. Further, during the March 2021 Repeaters Examination Head 2 (Book Keeping and Accounts) and Head 6 (Company Law and Procedure) were the worst performing Heads with 31.12% and 33.06% pass rate respectively.

Furthermore, the April, 2022 Repeaters Examination, Head 4 (Probate and Succession) and Head 3 (Conveyancing and Legal Drafting) were the most well performing Heads with 87.87% and 78.42% pass rate respectively whereas during the March, 2021 Repeaters Examinations Heads 9 (Domestic Relations) and Head 8 (Subordinate Courts Civil Procedure) were the most well performing Heads with 77.84% and 75.17% pass rate respectively. It's worth noting that, the pass rate for Head 4 (Probate and Succession) has tremendously improved from 33.03% in 2021 to 87.87% in 2022.

#### 5.4.6 COMPARATIVE PERFORMANCE OF THE LPQE 2022 AND 2021 REPEATERS NUMBER OF PASSES BY UNIVERSITY

The University of Lusaka had the highest number of candidates who cleared the LPQE 2022 Repeaters' Examination, seconded by Zambian Open University with eighty (80) and seventy – nine (79) candidates respectively. Whereas in 2021 Repeaters Examination, Zambian Open University had the highest number of candidates who cleared the LPQE Repeaters examinations, seconded by University of Zambia with 104 (40.5%) and 65 (25.3%) respectively.

#### 5.4.7 LPQE 2022 REPEATERS EXAMINATION PASS RATE PER HEAD BY GENDER

They were more females than males that sat for the LPQE 2022 Repeaters Examinations in all the Heads (1-11). Further, the table shows that the female pass rate was high in all the Heads as compared to the male pass rate.

#### 5.5 LPQE COURSE PETITIONS

During the year under review, the Section received a total of forty-nine (49) Petitions on behalf of Council of ZIALE from students who attempted the Legal Qualifying Examinations (LPQE) – 2023 Repeaters examinations for the 5th sitting in line with Rule 24(7) of the Student Rules Statutory Instrument No. 49 of 2021.

*Rule 24 (7) provides that:*

*"Despite subrule (4), student who is excluded under subrule (5) may petition once, in exceptional circumstances to the Council within six weeks of date of publication of results"*

Further, the Council of ZIALE) held a meeting on 2nd December, 2022 to consider forty-nine (49) petitions to retake the remaining Heads of the Legal Practitioners Qualifying Examination (LPQE) pursuant to Rule 24(7) as read with Rule 37(d), of the Student Rules under the ZIALE Act, Chapter 49 of the Laws of Zambia.

The Council of ZIALE resolved the following during the meeting:

- i. REJECTED five (5) petitions because the Petitioners had already petitioned Council once as provided for under Rule 24 (7) and were not eligible to petition Council. The ZIALE Council further EXCLUDED the five (5) Petitioners from the LPQE – Course.
- ii. REJECTED forty (40) petitions because the Petitioners failed to show exceptional circumstances to compel Council to allow their petitions. The ZIALE Council further EXCLUDED the forty (40) Petitioners from the LPQE – Course.
- iii. PERMITTED four (4) petitioners to retake the remaining Head (s) of the LPQE for the sixth (6th) time during the 2023 LPQE -Course Repeaters sitting scheduled for April, 2023.

## **5.6 LPQE 2022 MIDYEAR EXAMINATION RESULTS - 2021/2022 INTAKE**

The Council of ZIALE approved Monday 6th June to Monday 20th June, 2022 as an examination period for the Legal Practitioners Qualifying Examination (LPQE) Course -2021/2022 Intake Midyear Examinations.

The Institute registered four hundred and forty-seven (447) candidates for the LPQE – 2022 Midyear examinations, two hundred and ten (210) males and two hundred and thirty-seven (237) females. The Examination was held at ZIALE in the Examination Hall, Library and Library Annex building in line with COVID -19 protocols set by the Government of the Republic of Zambia.

The Council of the ZIALE published the Legal Practitioners Qualifying Examination (LPQE) – 2022 Mid-Year examination results on 19th August, 2022 as per approved Schedule of Dates. A total number of four hundred and forty-seven (447) candidates attempted the examinations, two hundred and ten (210) were males and two hundred and thirty – seven (237) were females.

Further, out of four hundred and forty-seven (447) candidates who sat for the examination, forty-seven (47) candidates cleared ALL the Heads, twenty (21) females and twenty-six males (26). It is worth noting that, this is the highest number of candidates clearing the Midyear examinations in the history of ZIALE.

## **5.7 COMPARATIVE PERFORMANCE OF CANDIDATES BETWEEN THE LPQE 2021 AND 2022 MIDYEAR EXAMINATION PER HEAD**

Head 2 (Book keeping and Accounts) had the highest pass rate (81.1%) seconded by Head 8 (Subordinate Courts Civil Procedure) (74.8%) during the LPQE 2022 Midyear examinations, whereas Head 9 (Domestic Relations) had the highest pass rate (72.5%) seconded by Head 2 (Book Keeping and Accounts) (64.8%) during the 2021 Midyear examinations.

Further, Head 6 (Company law and Procedure) had the lowest pass rate during the 2021 and 2022 Midyear examinations, 5.9% and 27.8% respectively. Head 7 (Superior Courts Civil Procedure) had the second lowest pass rate (28.3%) during the 2022 Midyear examinations. Candidates did not sit for Heads 10 and 11 during the 2021 Midyear examinations because of COVID-19 pandemic. It is evident that, overall candidates performed well during the 2022 Midyear examinations compared to the 2021 Midyear examinations

## **5.8 NUMBER OF CLEAR PASSES BY UNIVERSITIES DURING 2022 MIDYEAR EXAMINATIONS**

The highest number of students who cleared the 2022 Midyear examinations graduated from the University of Zambia (24) seconded by candidates who graduated from the University of Lusaka (14).

## **5.9 CALL DAY FOR LPQE 2022 REPEATERS**

During the year under review, two hundred and eighty -nine (289) candidates successfully cleared the LPQE – 2022 Repeaters Examinations. Subsequently, the Hon. Chief Justice of the Republic of Zambia called the



successful candidates to the Bar between 29th August to 1st September, 2022 in groups of 38 at 09.00 hours and 11:00 hours respectively.

#### **5.10 FINAL EXAMINATION FOR LPQE 2021/2022 INTAKE**

The Council of ZIALE approved Monday 12th September to Monday 26th September, 2022 as the examination period for the Legal Practitioners Qualifying Examination (LPQE) - 2022 Final Examinations. The Examinations were carried out in accordance with the Institute's Examination Management Policy.

#### **5.11 FINAL EXAMINATION RESULTS FOR LPQE 2021/2022 INTAKE**

ZIALE conducted the Legal Practitioners Qualifying Examination (LPQE) – 2022 Final Examinations as per approved Schedule of Dates from Monday 12th September to Monday 26th September, 2022. A total number of four hundred and thirty-eight (438) candidates attempted the examinations, two hundred and eight (208) were males and two hundred and thirty (230) were females.

Further, out of four hundred and thirty-eight (438) candidates who sat for the examination, fifty-two (52) candidates cleared ALL the Heads, thirty (30) females and twenty-two males (22). The pass rate during the LPQE Course – 2022 Final Examination was 11.9% while the pass rate during the LPQE – Course 2021 Final Examination was 0.3%. Therefore, the pass rate increased by 11.6%. The LPQE Course – 2021/2022 intake recorded the highest number of candidates clearing the Final Examination in the history of ZIALE

#### **5.12 COMPARATIVE PERFORMANCE OF CANDIDATES BETWEEN THE LPQE 2021 AND 2022 FINAL EXAMINATIONS NUMBER OF HEADS OF PASSED**

A total number of two hundred and sixty-four (264) candidates had complete and incomplete passes (passed 4-11 Heads) which translates to 60.3% of the total candidates that attempted the Legal Practitioners' Qualifying Examination (LPQE) Course (2021/2022 intake) while one hundred and seventy-one (171) candidates, which represents 39.0%, had completely failed the examination as they did not meet the threshold of passing at least four (4) Heads in line with Zambia Institute of Advanced Legal Education (ZIALE) Act Chapter 49 of the Laws of Zambia Rule 24(4) of the Student Rules. Further, 3 candidates which translates to 0.7% had incomplete results.

Comparing with the LPQE 2020/2021 intake, which had a total number of two hundred and twelve (212) candidates with complete and incomplete passes (passed 4-11 Heads) translated to 53.67% of the total candidates that attempted the Legal Practitioners' Qualifying Examination (LPQE) Course (2020/2021 Intake), while one hundred and eighty (180) candidates, represented 45.56% had completely failed the examination as they did not meet the threshold of passing at least 4 Heads in line with Zambia Institute of Advanced Legal Education Chapter 49 of the Laws of Zambia Rule 24(4) of the Student Rules.

Therefore, LPQE 2021/2022 intake performed better than the 2020/2021 intake of students who had complete and incomplete passes.

#### **5.13 PERFORMANCE OF CANDIDATES PER HEAD DURING THE 2021 AND 2022 LPQE COURSE FINAL EXAMINATIONS**

Head 11 (Evidence and Practice) had the highest pass rate (67.8%) followed by Head 10 (Criminal Law and Procedure) (63.2%) during the LPQE 2022 Final Examinations. The worst performing Head during the LPQE Course – 2022 Final Examination was Head 5 (Commercial Transactions). Head 9 (Domestic Relations) had the highest pass rate (89.8%) followed by Head 11 (Evidence and Practice) (88.8%) during the 2021 Final Examinations. The worst performing Head during the LPQE Course – 2021 Final Examinations was Head 6 (Company Law and Procedure).

Further, the performance of students in Head 6 (Company Law and Procedure) has tremendously improved from 3.1% during the LPQE Course – 2021 Final Examination to 56.8% during the LPQE – Course 2022 Final Examination.

#### **5.14 NUMBER OF CLEAR PASSES BY UNIVERSITIES DURING 2022 FINAL EXAMINATIONS**

The highest number of students who cleared the LPQE 2022 - Final Examinations graduated from the University of



Zambia (26) followed by candidates who graduated from the University of Lusaka (15). Table 10 also shows that; University of Lusaka had the highest number of candidates (128) who sat for the LPQE Course – 2022 Final Examination followed by Zambian Open University (103).

### **5.15 ZIALE STUDENT MANAGEMENT INFORMATION SYSTEM (ZSMIS)- DATA CAPTURING AND IMPLEMENTATION OF ADDITIONAL REQUIREMENTS FOR EXAMINATIONS AND ACCREDIATION MODULE**

A data capturing and implementation of additional requirements for the Examination and Accreditation Section workshop commenced on 5th December, 2022 and ended on 16th December, 2022. The workshop was necessitated to ensure Examination results for previous years (2021 and before) were entered into the ZSMIS.

Further, the Section submitted thirteen (13) requirements to the developer be added to the ZSMIS to enhance its functionality, responsiveness and most importantly ensure that it meets the needs and aspirations of ZIALE's staff and stakeholders.

#### **5.15.1 OBJECTIVES**

The following were the objectives of the workshop:

- i. Conduct data capturing for past examination results.
- ii. Implementation and actualization of the thirteen (13) requirements.

#### **5.15.2 PROCEDURE**

A three-pronged approach was adopted to be used because of limited time allocated to the workshop. Firstly, students were registered for examinations before entering their scores. This was done to preserve the integrity of examination scores entered, ensure security rules were respected and adhere to the structure of ZSMIS in terms of business rules and data storage. The three (3) activities that were done simultaneously were:

- i. Registering of students.
- ii. Capturing of Examination scores.
- iii. Implementation and actualizing of the thirteen (13) requirements.

#### **5.15.3 RESULTS**

- i. Students who sat from 2017 to 2022 were registered into the ZSMIS;
- ii. Examinations scores for the LPQE 2022 Midyear Examination were entered.

### **5.16 ACHIEVEMENTS**

During the year under review, the Examinations and Accreditation Unit achieved the following:

- i. received and responded to forty-nine (49) Petitioners in line with Rule 25(7) of the ZIALE Student Rules on behalf of Council ZIALE;
- ii. registered candidates for the LPQE 2022 Repeaters Examinations onto the ZIMIS for the first time;
- iii. published the LPQE 2022 Midyear Examinations results using the ZIALE Management and Information System as per Schedule of Dates;
- iv. registered candidates for the LPQE 2022 Final Examinations onto the ZIALE Management and Information System;
- v. published the LPQE 2022 Final Examination results using the ZIALE Management and Information System as per Schedule of Dates;
- vi. circulated (all students and members of staff) and implemented the approved Examination Management Policy.
- vii. coordinated Call Day for 289 candidates between 29th August to 1st September, 2022.
- viii. Successfully conducted the Repeaters, Midyear and Final year Examinations despite the increasing numbers of COVID -19 cases in line with guidelines set by the Ministry of Health.

- ix. published the LPQE 2022 Repeaters, Midyear and Final Examinations Results within the revised Schedule of Dates.

### **5.17 CHALLENGES**

During the year under review, the Section faced the following challenges:

- i. lack of Infrastructure to successfully conduct the LPQE 2022 Repeaters examinations resulting in hiring the Banquet Hall at Government Complex.
- ii. delayed publication of the LPQE - 2022 Midyear Results because some External Markers and Assessors were affected by COVID -19.
- iii. rescheduling of the LPQE – 2022 Final Examination because of Covid-19 pandemic;
- iv. COVID 19 pandemic had resulted into non-adherence to the approved Schedule of Dates.

### **5.18 RECOMMENDATIONS**

- i. There is need to build adequate and modern infrastructures for Examinations purposes.



## 6.0 INFORMATION COMMUNICATION TECHNOLOGY (ICT) SECTION

### 6.1 INTRODUCTION

The ICT Section is responsible for the architecture, hardware, software and networking of computers. The ICT was managing the Library until the second quarter when it was taken over by the Education and training Unit after the restructuring.

### 6.2 OBJECTIVES

Developing a modernised and secure Information Communication Technology infrastructure that harnesses new information delivery.

### 6.3 STAFFING

The Unit is headed by an Information Technology Manager at Salary Scale (ZIALE 03). The Information Technology Manager is assisted by the Application Systems Administrator (ZIALE 05).

### 6.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

#### 6.4.1 NEW INTERNET ACCESS POINTS DEPLOYMENT

The Zambia Research Educational Network (ZAMREN) donated two access points to the Institute consisting of one outdoor and one indoor access point. The access points facilitated the expansion of our Local Area Network (LAN) to improve Internet Connectivity. The two access points also replaced the old access points which had become absolute. This helped the Institute achieve one of our strategic objectives of improving operational systems

#### 6.4.2 INTERNET SPEED UPGRADE

To improve the Institutes' operations the Section upgraded the internet speed from 10mbps to 15mbps. Furthermore, the Unit carried out Network maintenance and removed all obsolete network hardware to improve operational efficiency.

#### 6.4.3 AUTOMATED BACKUPS FOR SAGE EVOLUTION

During the year under review, the Section automated the backups for the accounting software SAGE Evolution. The automated backups will run daily at a scheduled time. This is part of the Institute's Business Continuity Plan (BCP) in case of any failure of the SAGE Evolution.

#### 6.4.4 REDEPLOYMENT AND UPGRADE OF MOODLE AND ZOOM INTEGRATION

During the period under review, the Section redeployed and upgraded the E-learning platform to the latest version of Moodle and further integrated it with ZOOM video conferencing software to enable the scheduling of live online lectures.

#### 6.4.5 VM REPLICATION FROM INFRATEL TO ZIALE

During the period under review, the Section replicated the Virtual Machines which are at Infratel to the ZIALE site. A site was replicated at ZIALE to image the Infratel site. This is to enable the process of storing and maintaining numerous copies of the critical data across different machines. It will help ZIALE to ensure high data availability and accessibility at all times, thereby allowing ZIALE to access and recover data even during an unforeseen disaster or data loss. This is part of the Institute's Business Continuity Plan (BCP).

#### 6.4.6 UPGRADE OF CLOUD VIRTUAL SERVER FOR WEBSITE, E-LEARNING AND ZIALE STUDENT MANAGEMENT INFORMATION SYSTEM (ZSMIS)

The Section collaborating with Infratel upgraded the virtual server hosting the Website, e-learning platform and the ZIALE Student Management Information System (ZSMIS) from 4 to 8 Gigabytes for the Random Access Memory

(RAM) and 80 to 160 Gigabytes for the Storage Memory (Harddrive). Noticeably the server has become faster than before the upgrade.

#### **6.4.7 DATABASES BACKUP OF SAGE EVOLUTION AUTOMATION**

In 2022 the Section automated the backing up of Databases for the SAGE Evolution accounting software. Automation has brought up higher productivity, reliability, availability, increased performance, and reduced operating costs.

#### **6.4.8 UPGRADING OF THE SAGE EVOLUTION**

The Section upgraded the SAGE Evolution accounting from the 10.61 version to the 10.62 version. The upgrading of accounting software provided more than just security updates, but also new improved features and speed enhancements to make the end-user experience better.

#### **6.4.9 BIOMETRIC ACCESS CONTROL**

The section implemented and installed a Biometric Access Control System (BACS) which is a digital entry system that controls physical access to a building or room using biometrics technologies. The system identifies individuals who should be allowed entry into a secure area using fingerprint recognition. The Biometric Access Control System (BACS) will also improve record keeping for both staff and student time attendance.

#### **6.4.10 CCTV INSTALLATION AND CONFIGURATION**

The section installed and configured a Closed-Circuit Television (CCTV) system in which signals are not publicly distributed but are monitored, primarily for surveillance and security purposes. The placing of CCTV cameras at strategic locations throughout ZIALE helped prevent acts of vandalism, provide camera footage for evidence, break-ins, and other serious crimes.

### **6.5 ACHIEVEMENTS**

The ICT Section completed several projects during the period under review. Among the notable projects were the streaming of the Corporate Governance and the Law training which was held in Livingstone. The continuous implementation of the ZIALE Student Management Information System ZSMIS was another achievement.

### **6.6 CHALLENGES**

During the period under review, the Section's encountered the following challenges:

- i. The Section needs modern equipment and two Laptops with better specs due to the increase in the applications that have been since implemented.
- ii. The other challenges in the Section were the digital adoption and transformation processes, employee training in ICTs, security threats, financial problems, and keeping up with the constantly evolving technology.
- iii. High-level training in ICT Governance for Management has never been conducted for Management. The ICT Governance for Managers training will ensure the Management is equipped with the latest trends in ICTs.
- iv. Budget constraints also affected the implementation of projects which have since been deferred to the following year.

### **6.7 RECOMMENDATIONS**

Due to the increasing demand for Information Technology Services in the Institute, the Section recommended that more funding be allocated to the Section for it to meet the increasing demand for ICT services. The following are some of the recommendations:

- i. Purchase two new and modern Laptops. Currently, the Application System Administrator has no Laptop and the other Laptop has lower specs which are being used by the ICT Manager
- ii. Since technology evolves so fast and is dynamic, there is a need for frequent refresher training for ICT Staff.

- iii. Allocate more funding to the section so that the section can implement the budgeted activities.
- iv. Expedite the integration of other applications with the ZSMIS
- v. Purchase a Central Printer which is centrally managed to save on printer consumables and extensively reduce the cost of printing in the Institute.
- vi. Purchase an Industrial Printer so that the production of Statutes, Modules and Revision Kits can be done in-house. This will save the cost of production as outsourcing is expensive.





## 7.0 PROCUREMENT UNIT

### 7.1 INTRODUCTION

The Procurement Unit is responsible for the management of the procuring entity's activities i.e. all procurement activities within its jurisdiction in accordance with the Public Procurement Act (APP), Regulations and the Zambia Public Procurement Authority (ZPPA) Circulars.

A procuring entity consists of a Controlling Officer, Procurement Committee, Procurement Unit and User Departments.

### 7.2 STAFFING

The Unit is headed by the Head Procurement at salary scale (ZIALE 04) who is assisted by the Assistant Procurement Officer at (ZIALE 06).

### 7.3 PROGRAMMES AND ACTIVITIES IMPLEMENTED

The Institute procured services to print the Student Manuals for the Institute from Pro Print Limited

The Institute also procured services to photocopy Statutes from Zambian Business Times Limited

### 7.4 ACHIEVEMENTS

Following the implementation of the electronic Government Procurement (e-GP) System, the Unit was able to adhere to Section 16 of the APP No. 8 of 2020.

### 7.5 CHALLENGES

- i. Unclear specifications from end users.
- ii. Unrealistic lead times expected by end users.
- iii. The transition from traditional to e-procurement amongst suppliers including some procuring entities.
- iv. Funding for training of procurement framework.

### 7.6 RECOMMENDATIONS

- i. Training of end users of the formulation of clear and concise specifications.
- ii. Realistic lead times by submitting approved purchase requisitions in good time.
- iii. Continuous stakeholder engagement, sensitization and training of the usage of the e-GP System by ZPPA.
- iv. Prioritise training of the procurement framework.

## 8.0 INTERNAL AUDIT UNIT

### 8.1 INTRODUCTION

The Internal Audit Unit is responsible for examining and evaluating the internal controls, risk management and governance processes of the Institute in order to provide assurance to Management and the Council on their adequacy and effectiveness. The Unit also does the following:

- i. Objectively review the institute's business processes,
- ii. Provide an objective and independent evaluation of the adequacy, efficiency and effectiveness of management controls over the Institute's financial, human and physical resources
- iii. Evaluate the efficacy of risk management procedures that are currently in place
- iv. Provide capacity building and advice on Risk Management, Internal Controls and Governance;
- v. Conduct pre- and post-audits, and specialized audits
- vi. Protect against fraud and theft of the institute's assets
- vii. Ascertain and verify that the institute is complying with relevant laws and statutes
- viii. Collaborate with external Auditors on the auditing of the Institution

### 8.2 OBJECTIVES

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the institute's operations. It helps the institute accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

### 8.3 STAFFING

The Unit is headed by the Internal Audit Manager in Salary Scale ZIALE 3 who is assisted by an Internal Auditor in Salary Scale ZIALE 5.

### 8.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

The following Twenty activities were planned during the period under review.

No.	Auditable activities
	<b>FIRST QUARTER</b>
	<b>PROCUREMENT</b>
1	Identification of needs
2	Understatement of the need by user
3	Receipt and Opening of Bids/Proposals
4	Acceptance of late Bids/Proposals
5	Access to bids by unauthorised persons
6	Contract management
	<b>STORES</b>
7	Receipts of Goods
8	Inventory Stock Counts
9	Inventory Management
	<b>SECOND QUARTER</b>
	<b>COLLECTION OF STUDENT FEES AND TRADE ACCOUNTS RECEIVABLES</b>
10	Collection of Student Fees
11	Account receivables
	<b>THIRD QUARTER</b>

	<b>EXAMINATIONS MANAGEMENT</b>
12	Preparation of Exams
13	Setting of Examination Questions
14	Script Marking and Assessment
15	Results Processing
	<b>PAYMENT MANAGEMENT</b>
16	Payments
	<b>FOURTH QUARTER</b>
	<b>ZIALE INFRASTRUCTURE AND FACILITIES MANAGEMENT</b>
17	Andrew Mwenya Campus, Roma and Silver rest
	<b>ZIALE STUDENT MANAGEMENT SYSTEM</b>
18	Admissions, Examination and Finance Modules
	<b>ECONOMIC/FINANCIAL</b>
19	GRZ Funding, Internally Generated Funds and Budget Management
20	<b>ENTERPRISE RISK MANAGEMENT</b>

## 8.5 ACHIEVEMENTS

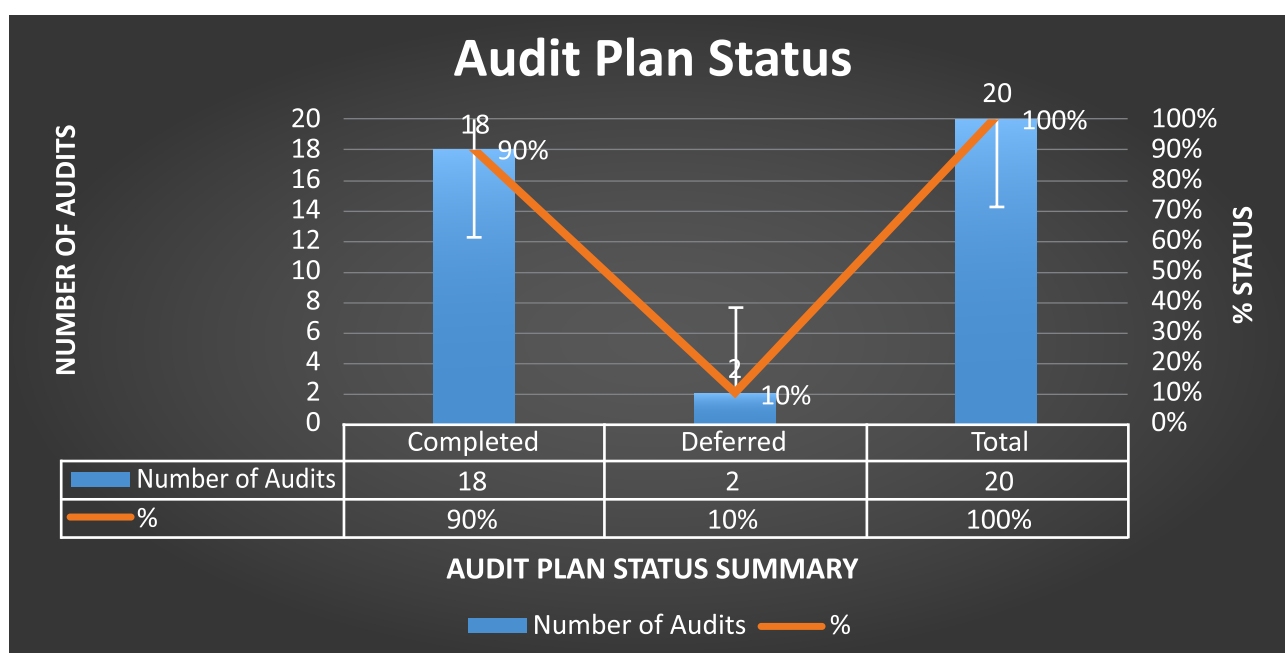
### 8.5.1 Auditing Services

During the period under review, Eighteen (18) out of Twenty (20) planned auditable activities were reviewed. Therefore 90% of planned activities were completed with 10% of planned audits (Student Management System and Economic/Financial) deferred to be undertaken in 2023.

The progress status is as depicted in the graph and table below;

During the period under review, Eighteen (18) out of Twenty (20) planned auditable activities were reviewed. Therefore 90% of planned activities were completed with 10% of planned audits (Student Management System and Economic/Financial) deferred to be undertaken in 2023.

The progress status is as depicted in the graph and table below;



NO.	AUDITABLE ACTIVITIES	STATUS
	<b>FIRST QUARTER</b>	
	<b>PROCUREMENT</b>	
1	Identification of needs	Completed
2	Understatement of the need by user	Completed
3	Receipt and Opening of Bids/Proposals	Completed
4	Acceptance of late Bids/Proposals	Completed
5	Access to bids by unauthorised persons	Completed
6	Contract management	Completed
	<b>STORES</b>	
7	Receipts of Goods	Completed
8	Inventory Stock Counts	Completed
9	Inventory Management	Completed
	<b>SECOND QUARTER</b>	
	<b>COLLECTION OF STUDENT FEES AND TRADE ACCOUNTS RECEIVABLES</b>	
10	Collection of Student Fees	Completed
11	Account receivables	Completed
	<b>THIRD QUARTER</b>	
	<b>EXAMINATIONS MANAGEMENT</b>	
12	Preparation of Exams	Completed
13	Setting of Examination Questions	Completed
14	Script Marking and Assessment	Completed
15	Results Processing	Completed
	<b>PAYMENT MANAGEMENT</b>	
16	Expenditure Payments	Completed
	<b>FOURTH QUARTER</b>	
	<b>ZIALE INFRASTRUCTURE AND FACILITIES MANAGEMENT</b>	
17	Andrew Mwenya Campus, Roma and Silver rest	Completed
	<b>ZIALE STUDENT MANAGEMENT SYSTEM</b>	
18	Admissions, Examination and Finance Modules	Deferred
	<b>ECONOMIC/FINANCIAL</b>	
19	GRZ Funding, Internally Generated Funds and Budget Management	Deferred
20	<b>ENTERPRISE RISK MANAGEMENT</b>	Completed

#### 8.5.1 Consulting Services

Internal Auditing includes provision of consulting services such as counsel, advice, investigation, training and facilitation. For the period under review, the Unit facilitated the quarterly review for operational and strategic risks. The Risk Registers were submitted and considered by Council every Quarter to appreciate the assessment of risks.

## 8.6 CHALLENGES

During the period under review the unit had adequate support from management however, due to budget constraints internal audit staff did not attend continuous professional development trainings to be abreast with current trends within the profession

## 8.7 RECOMMENDATIONS

- i. Continued support from Management to ensure that ZIALE continues to operate within a control environment that minimize the risk of loss and achieve its strategic objectives.
- ii. Audit staff to attend Continuous Professional Development trainings.





## 9.1 BUSINESS DEVELOPMENT AND COMMUNICATIONS UNIT

### 9.2 INTRODUCTION

The Business Development and Communications Unit is responsible for business development and marketing the Institute's programmes, services and products in order to identify new business opportunities and attract and retain clients/candidates. The Unit also provides corporate communication services in order to enhance the corporate image of the Institution.

The Unit has the following specific functions:

- i. Develop and implement marketing/communication plans and strategies.
- ii. Conduct Market Research
- iii. Collaborate with stakeholders on the development of New Products.
- iv. Coordinate the publications of newsletters, annual reports and Information Education Communication (IEC) materials.
- v. Prepare press releases and speeches
- vi. Coordinate the hosting of corporate functions and stakeholders' consultative and engagement meetings.
- vii. Monitor media and public reports in order to evaluate the coverage and public opinion of the institution;
- viii. Maintain liaison between the Institution and media houses.
- ix. Collaborate with ICT Section on the maintenance of the website and social media platforms.

### 9.3 OBJECTIVES

To increase the Institute's market share, expand the business into new market areas through customer acquisition. The Unit helps manage the ZIALE brand and in order to achieve strategic business goals while enhancing the corporate image.

### 9.4 STAFFING

The Unit is headed by the Head – Business Development and Communication at Salary Scale ZIALE 4 and currently there is no assistant.

### 9.5 PROGRAMMES AND ACTIVITIES IMPLEMENTED

The following activities were undertaken during the period under review.

#### 9.5.1 BRAND MANAGEMENT

The Institute completed the development of the ZIALE Brand Manual and circulated it to all members of staff for implementation. The Brand Manual establishes guidelines for the consistent implementation of the Institute's Brand. This is an operational document and the guidelines are to be used for the development of printed and electronic materials, and contribute to a strong and unified expression of the ZIALE Brand when creating corporate communication and training materials for various stakeholders.

The manual also provides directions for the visual and verbal articulation of the ZIALE brand, as well as specific guidelines for using it in tandem with other Institute operational activities. Through these brand guidelines, the Institute will be able to engage stakeholders consistently, foster awareness, recognition and enhance visibility.

The Institute developed and designed 2023 branded Diaries and Calendars for distribution to selected stakeholders for purpose of marketing and communication.

#### 9.5.2 EVENTS AND STAKEHOLDER ENGAGEMENT

The Institute through the Director's Office, held a Press Briefing on the 2022 results for Repeaters Exams under

the Legal Practitioners Qualifying Examination (LPQE) Course. The aim of the press briefing was to engage stakeholders of the operations of ZIALE in line with the Bar Exams.

The Institute participated at the 2022 Law Association of Zambia Annual General and Conference through showcasing the available training programmes and other services. The exhibition was aligned with a presentation under the theme “The role of Legal Practitioners in training Learner Legal Practitioners enrolled at ZIALE.” The conference was held from 21st to 23rd July, 2022 at Avani Victoria Resort in Livingstone.

The Institute participated at the 94th Agricultural and Commercial Show which ran from 27th July to 1st August, 2022 at the Lusaka Showgrounds. The theme was “Innovation through Technology - Technology transforms Business”. The Institute exhibited under the one roof stand with the Ministry of Justice and its Statutory Bodies. This collaboration was meant to create institutional linkages in service provision as well as promoting oneness as all the institutions under the Ministry to co-exist.

The Institute’s social media pages were also used to publish the Institute events and activities during the period under review.

### 9.5.3 PUBLICITY AND PUBLIC RELATION ACTIVITIES

The Unit conducted various public relations activities to change the negative public perception of the Institute’s image. This was done through testimonials from former ZIALE students, media and public engagements, and image building articles which were published online including question and answer segments on the ZIALE Facebook page this was initiated to help stakeholders understand the operations of the Institute and build stakeholder confidence.

### 9.5.4 MARKETING AND BUSINESS DEVELOPMENT SERVICES

The Unit conducted marketing of Continuous Professional Development (CPD) and the LPQE courses using both traditional and digital marketing strategies.

The adverts were published on ZIALE Facebook page, ZIALE LinkedIn page, Website, Zambia Daily Mail and also through direct marketing and personal selling strategies. Through these platforms, the Institute was able to reach out to a number of potential clients and received a lot of enquiries on the training programmes that were being promoted. In addition, the Unit continued marketing Library services to various stakeholders.

Under business development service provision, the unit has continued providing information to both potential and existing clients on the available services and training programmes at the Institute.

### 9.5.5 SOCIAL MEDIA AND WEBSITE MANAGEMENT

The Unit working with the Information Communication Technology (ICT) Section, managed content on ZIALE online media platforms in order to provide up-to-date information and also engage stakeholders on the operations of the Institute and the available training programmes.

Below are the statistics of followers on each online media platform and number of visits to the Institute Website:

Online Media Platform	1 <sup>st</sup> Quarter 2022	2 <sup>nd</sup> Quarter 2022	3 <sup>rd</sup> Quarter 2022	4 <sup>th</sup> Quarter 2022	Increase in % in comparison with Q1 to Q4
Facebook	11, 086 Followers	12,407 Followers	16,232 Followers	17,331 Followers	36%
LinkedIn	365 Followers	420 Followers	499 Followers	725 Followers	31.2%
Website	5,152 Visits	9,265 Visits	17,808 Visits	23,851 Visits	25%

The increase in the number of website visits is attributed to students registering for LPQE Online Repeaters' Revision classes.

#### **9.5.6 CLIENT FEEDBACK**

Below are some of the feedback received from various clients:

- i. The Institute to resume physical classes for short courses
- ii. The Institute to consider developing more executive courses for senior management targeting both legal and non-legal professionals.

#### **9.6 CHALLENGES**

- i. Inadequate funding to enable implement of planned marketing activities

#### **9.7 RECOMMENDATIONS**

- i. There is need to increase budget allocation for marketing activities.
- ii. The Unit staff should be attending Continuous Professional Development training to acquire new marketing skill especially in digital marketing.

## 10.1 FINANCE UNIT

## 10.2 INTRODUCTION

The Finance Unit is part of ZIALE that manages its finances. The business functions of the dUnit typically includes planning, organizing, accounting and controlling ZIALE finances. The finance Unit also usually produces the company's financial statements.

## 10.3 STAFFING

The Unit is headed by a Finance Manager at Salary Scale (ZIALE 03) and has other (4) four officers (1) one Accountant at salary Scale (ZIALE 05), (1) one Assistant Accountant (ZIALE 6), (1) one Accounts Assistant-Revenue and Accounts Assistant - Expenditure both at ZIALE 7, and a Stores Officer at salary scale (ZIALE 6).

## 10.4 ACTIVITIES

### 10.4.1 FUNDING OVERVIEW

During the year under review, the Institute continued to rely for most of its income on monthly grants from the Government. Other sources of income included tuition fees, sale of lawyers' garments, library use and other small miscellaneous activities such as photocopying of documents, particularly for students.

### 10.4.2 GRZ GRANT

During the year under review, the Institute received **ZMW3,777,759** as Government grants recurring expenditure against an approved amount of **ZMW3,778,296** thus recording **ZMW537** adverse variance.

### 10.4.3 INTERNALLY GENERATED FUNDS

The Institute managed to raise **ZMW25,332,529** during the year under review, compared to **ZMW17,270,254** raised in the year ended 31 December, 2021 recording an increase of 32% in internally generated funds.

The detailed financial statements for the year ended 31st December 2022 are shown in the Appendix I

## 10.5 BUDGET IMPLEMENTATION AND EXECUTION

Budget execution is the process established to carry out the programs for which funds were budget for Unit heads, fund administrators and often sub budget holders execute the budget through the signing of contracts, purchase orders, work requests, and other funding documents.

## 10.6 PROGRAMMES AND ACTIVITIES IMPLEMENTED

The Accounts Unit facilitated the implementation of the following activities.

The Finance unit had planned to send personnel to various local training workshops and conferences as a way of Continuous Professional Development (CPD). However, due to the cashflow challenges the Institute could not manage to sponsor the members of staff.

## 10.7 ACHIEVEMENTS

The Unit facilitated the payment of Salaries, Personnel related costs, procurement of Goods and Services for smooth operation of the Institute and prepared the institute budget for the year 2023. Further the Finance unit developed the Debt Collection and Management Policy, the Investment policy, Asset Management Policy and the Accounting and Procedures Manual.

The Finance unit successfully facilitated the audit of the Financial Statements for the year ended 31st December 2021.



## 10.8 CHALLENGES

The Finance unit had the following challenges during the year under review:

- i. Inadequate funding
- ii. The Finance Unit is semi-automated
- iii. Inadequate office Space
- iv. Interruptions in connections to the Server (Sage accounting software and Dove Payroll software)
- v. The Finance unit is understaffed
- vi. The output of the unit was adversely affected by the effects of Covid-19 Pandemic
- vii. The volatility in the interest, exchange rate and the increase in prices of goods and services adversely affected the performance of the 2022 budget.

## 10.9 RECOMMENDATIONS

The following are the recommendations:

- i. Engage the Ministry of Finance, Budget Office on the need to revise budget ceiling upwards.
- ii. Integrate with the SAGE Evolution with ZSMIS and other payment platforms to fully automate the Finance Unit.
- iii. Broaden the revenue base, by introducing new training programmes in collaboration with Education and Training Unit and taking advantage of low risk investments i.e. Fixed term deposits, Government Bonds or Treasury Bills.
- iv. Expedite the completion of Silverest campus to alleviate the challenges of office space.
- v. Engage ICT Unit in order to find lasting solution to interruptions in server connections.
- vi. Finance unit to attend CPD training workshops to enable staff to be update to with the changes and amendments to the Accounting standards and Policies







# **FINANCIAL STATEMENT**

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

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The reports and statements set out below comprise the financial statements presented to the council:

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Statement of Changes in Reserves	12
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The following supplementary information does not form part of the financial statements:	
Detailed Income Statement	35

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## General Information

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Country of incorporation and domicile	Zambia
Nature of business and principal activities	The principal activity is the provision of training to post graduate law students leading to admission of successful students as legal practitioners to the Zambian Bar. The functions of the Institute were expanded under the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the laws of Zambia to provide national, regional and international post-graduate legal studies and training in Legislative Drafting as well as other courses. In addition to the LPQE and Legislative Drafting, the Institute is mandated to offer programmes as outlined in section 4 (2) of the Act.
Council members	Mr Mulilo Dismas Kabesha, SC Chairperson with, Mr Marshall Muchende, SC As Alternate Chairperson Mrs Lilian F Shawa-Siyuni, SC Mrs Cecilia Nsenduluka Mbewe Mrs Fydes Mwambwa Hamaundu Honourable Justice Nigel Mutuna Mr Abraham Alutuli Dr Annie Kangwa Chewe Dr Chipasha Mulenga Mrs Gladys M'sodzi Nhekairo Mutukwa Mr Kennedy Kaunda Ms Mwaka Chizinga Ms Grace Kumwenda Mrs Ann Malata-Ononuju
Registered office	Stand No 36983 Andrew Mwenya Road Rhodespark Lusaka, Zambia
Business address	Stand No 36983 Andrew Mwenya Road Rhodespark Lusaka, Zambia
Postal address	P.O Box 30690 Lusaka, Zambia
Bankers	ABSA Bank ( Zambia) Limited Standard Chartered Bank (Zambia) Limited Zambia National Commercial Bank Limited
Auditors	Amazon Associates Chartered Accountants Registered Auditors An Independent Member of Russell Bedford International
Council secretary	Mrs Leah Ngulube
Legal advisors	Eric Silwamba, Jalasi and Linyama
Tax payer identification number	1002334270

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Council's Report

The Council members have pleasure in submitting their report on the financial statements of Zambia Institute of Advanced Legal Education (ZIALE) for the year ended 31 December 2022.

### 1. Incorporation

The Institute is domiciled in Zambia and it was established by the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia. The address of the registered office is set out on page 1.

### 2. Nature of business

The principal activity is the provision of training to post graduate law students leading to admission of successful students as legal practitioners to the Zambian Bar. The functions of the Institute were expanded under the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the laws of Zambia to provide national, regional and international post-graduate legal studies and training in Legislative Drafting as well as other courses.

In addition to the LPQE and Legislative Drafting, the Institute is mandated to offer programmes as outlined in section 4 (2) of the Act.

There have been no material changes to the nature of the Institute's business from the prior year.

### 3. Review of financial results and activities

The financial statements have been prepared in accordance with International Financial Reporting Standards and the requirements of the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia. The accounting policies have been applied consistently compared to the prior year.

#### Business performance

	2022 ZMW	2021 ZMW
Tuition and other fees	23,070,174	16,914,617
Government grants	3,777,759	2,990,122
Other income	8,931,448	3,761,210
<b>Total income</b>	<b>35,779,381</b>	<b>23,665,949</b>
Deficit for the year	(600,428)	(8,203,401)

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Council's Report

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### 4. Corporate governance

The Council is the supreme body of the Institute which ensures that the Institution is run according to the Zambia Institute of the Advanced Legal Education Act, Chapter 49 of the laws of Zambia. To enable smooth implementation and review of programmes and activities, the following sub committees have been constituted.

#### i. Finance and administration committee

Is a committee of the Council of the ZIALE which oversees the finance, administration and human resource functions of the Institute.

#### ii. Enrolments and admissions committee

Is a committee of the Council of the ZIALE. The mandate of the enrolment committee is to consider applications for enrolment onto the Legal Practitioners' Qualifying Examination ( LPQE) course as well as examination petitions from students and make recommendations to Council.

#### iii. Audit committee

Is a committee of the Council of ZIALE charged with oversight of financial reporting as well as related disclosures, internal controls, regulatory compliance and risk management functions.

#### iv. Board of examiners

The mandate of the board of examiners on the Legal Practitioners' Qualifying Examination ( LPQE) course is to teach, examine, assess examinations and make recommendations on the review of the LPQE curriculum.

#### v. Accreditation committee

According to the Zambia Institute of Advanced Legal Education (Amendment) Act, No. 19 of 2009, the committee, is established under Section 10A .

#### vi. Training and curriculum committee

Is a committee of the Council of ZIALE charged with oversight of training as well as curriculum of the Institute.

### 5. Insurance and risk management

The Institute follows a policy of reviewing the risks relating to assets and possible liabilities arising from business transactions with its insurers on an annual basis. The Institute is currently insured on a catastrophe basis only with reputable local insurance companies. There is also a continuous asset risk control programme, which is carried out in conjunction with the Institute's insurance companies. All risks are considered to be adequately covered, except for political risks, in the case of which as much cover as is reasonably available has been arranged.



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Council's Report

### 6. Council members

The council members in office at the date of this report are as follows:

Members	Office	Designation	Nationality
Mr Mulilo Dismas Kabesha,SC	Chairperson with,	Non executive	Zambian
Mr Marshall Muchende,SC	As Alternate Chairperson	Non executive	Zambian
Mrs Lilian F Shawa-Siyuni,SC	Member	Non executive	Zambian
Mrs Cecilia Nsenduluka Mbewe	Member	Non-executive	Zambian
Mrs Fydes Mwambwa Hamaundu	Member	Non-executive	Zambian
Honourable Justice Nigel Mutuna	Member	Non-executive	Zambian
Mr Abraham Alutuli	Member	Non-executive	Zambian
Dr Annie Kangwa Chewe	Member	Non-executive	Zambian
Dr Chipasha Mulenga	Member	Non-executive	Zambian
Mrs Gladys M'sodzi Nhekairo Mutukwa	Member	Non-executive	Zambian
Mr Kennedy Kaunda	Member	Non-executive	Zambian
Ms Mwaka Chizinga	Member	Non-executive	Zambian
Mrs Grace Kumwenda	Member	Non-executive	Zambian
Mrs Ann Malata-Ononuju	Director	Executive	Zambian

### 7. Council's members interests in contracts

Upon appointment, every council member is required to disclose their business interest to the council and thereafter update the council as changes occur. Council members are also required to disclose interest in any contracts with the Institute which give rise to a conflict of interest.

During the financial year, no contracts were entered into which council members or officers of the Institute had an interest and which significantly affected the business of the Institute

### 8. Property, plant and equipment

There was no change in the nature of the property, plant and equipment of the Institute or in the policy regarding their use.

At 31 December 2022 the Institute's investment in property, plant and equipment amounted to ZMW29,270,303 (2021: ZMW 29,552,391), of which current year additions were ZMW1,099,733 (2021: ZMW 373,789).

### 9. Employees

The average number of employees during the year was 34 (2021:37) and their total emoluments amounted to ZMW19,938,961 (2021: ZMW 16,808,267).

### 10. Health and safety

The council members are aware of their responsibilities towards the health and safety of employees and have accordingly, put appropriate measures to safeguard the health and safety of employees.

### 11. Events after the reporting period

The council members are not aware of any material event which occurred after the reporting date and up to the date of this report.

### 12. Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The council members believe that the Institute has adequate financial resources to continue in operation for the foreseeable future and accordingly the financial statements have been prepared on a going concern basis. The council members have satisfied themselves that the Institute is in a sound financial position. The council members are not aware of any new material changes that may adversely impact the Institute. The council members are also not aware of any material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the Institute.

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Council's Report

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### 13. Litigation statement

The Institute becomes involved from time to time in various claims and lawsuits incidental to the ordinary course of business. The Institute is not currently involved in any such claims or lawsuits, which individually or in the aggregate, are expected to have a material adverse effect on the business or its assets.

### 14. Council Secretary

The Council secretary is Mrs Leah Ngulube.

### 15. Statement of disclosure to the Institute's auditors

With respect to each person who is a council member on the day that this report is approved:

- there is, so far as the person is aware, no relevant audit information of which the Institute's auditors are unaware; and
- the person has taken all the steps that he/she ought to have taken as a council member to be aware of any relevant audit information and to establish that the Institute's auditors are aware of that information.

### 16. Auditors

The Institute's auditors Messrs Amazon Associates Chartered Accountants have expressed willingness to continue in office.

The financial statements set out on pages 3 to 35, which have been prepared on the going concern basis, were approved by the council on ...../...../2023, and were signed on its behalf by:

By Order of the Council



Mrs Leah Ngulube

Council Secretary

Date: ...../...../2023

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Councils' Responsibilities and Approval

The council members are required in terms of the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements fairly present the state of affairs of the Institute as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with International Financial Reporting Standards. The external auditors are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with International Financial Reporting Standards and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The council members acknowledge that they are ultimately responsible for the system of internal financial control established by the members and place considerable importance on maintaining a strong control environment. To enable the members to meet these responsibilities, the members sets standards for internal control aimed at reducing the risk of error or loss in a cost-effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Institute and all employees are required to maintain the highest ethical standards in ensuring the Institute's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Institute is on identifying, assessing, managing and monitoring all known forms of risk across the Institute. While operating risk cannot be fully eliminated, the Institute endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The council members are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

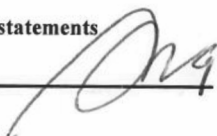
The council members have reviewed the Institute's cash flow forecast for the year to 31 December 2023 and, in light of this review and the current financial position, they are satisfied that the Institute has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the Institute's financial statements. The financial statements have been examined by the Institute's external auditors and their report is presented on pages 8 to 9.

The financial statements set out on pages 3 to 35, which have been prepared on the going concern basis, were approved by the council members on 22/12/2023 and were signed on their behalf by:

Approval of financial statements

Council Chairperson



Director





## Independent Auditor's Report

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### To the Members of Zambia Institute of Advanced Legal Education

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Zambia Institute of Advanced Legal Education (the Institute) set out on pages 10 to 34, which comprise the statement of financial position as at 31 December 2022, statement of profit or loss and other comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Zambia Institute of Advanced Legal Education as at 31 December 2022, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Institute in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (Parts 1, 3 and 4A) (IESBA Code) and other independence requirements applicable to performing audits of financial statements in Zambia. We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and in accordance with other ethical requirements applicable to performing audits in Zambia. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined that there are no key audit matters to communicate in our report.

#### Other Information

The council members are responsible for the other information. The other information comprises the General information on page 2; the Council's Report on pages 3 to 6, the Council Members' Responsibilities and Approval statement on page 7 and supplementary information on page 35. The other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



# Independent Auditor's Report

## Responsibilities of the Council Members for the Financial Statements

The council members are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and the requirements of the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia, and for such internal control as the council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the council members are responsible for assessing the Institute's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the council members either intend to liquidate the Institute or to cease operations, or have no realistic alternative but to do so.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institute's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the council members.
- Conclude on the appropriateness of the council members' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institute to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the council members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## Report on Other Legal and Regulatory Requirements

In our opinion, the Institute has prepared the financial statements as of 31 December 2022 in accordance with the Zambia Institute of Advanced Legal Education Act and other records and registers have also been kept in accordance with the Act.

  
Engagement Partner: Monika Kumar

Certificate No: AUD/F000447

Amazon Associates Chartered Accountants

Registered Auditors

An Independent Member of Russell Bedford International

Lusaka

Date: 26/10/2023

## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

### Statement of Comprehensive Income

Figures in Zambian Kwacha	Note(s)	2022	2021
Revenue	3	29,110,288	20,660,376
Direct costs	4	(8,202,813)	(6,247,892)
<b>Gross surplus</b>		<b>20,907,475</b>	<b>14,412,484</b>
Other income	5	6,460,842	2,686,993
Other operating gains	6	208,251	318,580
Operating expenses		(28,176,996)	(25,621,458)
<b>Deficit for the year</b>		<b>(600,428)</b>	<b>(8,203,401)</b>
<b>Other comprehensive loss:</b>			
<b>Items that will not be reclassified to surplus or deficit:</b>			
Deficit on property revaluation		-	(1,566,540)
<b>Other comprehensive loss for the year</b>		<b>-</b>	<b>(1,566,540)</b>
<b>Total comprehensive deficit for the year</b>		<b>(600,428)</b>	<b>(9,769,941)</b>

The accounting policies on pages 14 to 22 and the notes on pages 23 to 34 form an integral part of the financial statements.



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Statement of Financial Position as at 31 December 2022

Figures in Zambian Kwacha	Note(s)	2022	2021
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	8	29,270,303	29,552,391
Intangible assets	9	490,594	230,333
		<b>29,760,897</b>	<b>29,782,724</b>
<b>Current Assets</b>			
Inventories	10	610,690	603,049
Trade and other receivables	11	5,954,987	3,093,692
Cash and cash equivalents	12	22,134,626	17,096,428
		<b>28,700,303</b>	<b>20,793,169</b>
<b>Total Assets</b>		<b>58,461,200</b>	<b>50,575,893</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Revaluation reserve		24,078,727	24,523,008
Accumulated losses		(1,731,324)	(1,575,174)
		<b>22,347,403</b>	<b>22,947,834</b>
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
Capital grants	14	11,644,306	9,571,729
<b>Current Liabilities</b>			
Trade and other payables	15	15,305,564	10,206,828
Deferred income	16	8,693,225	7,378,800
Capital grants	14	470,702	470,702
		<b>24,469,491</b>	<b>18,056,330</b>
<b>Total Liabilities</b>		<b>36,113,797</b>	<b>27,628,059</b>
<b>Total Equity and Liabilities</b>		<b>58,461,200</b>	<b>50,575,893</b>

The financial statements and the notes on pages 3 to 34, were approved by the council on 20/10/2023 and were signed on its behalf by:

Council chairperson

Director

The accounting policies on pages 14 to 22 and the notes on pages 23 to 34 form an integral part of the financial statements.

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Statement of Changes in Reserves

Figures in Zambian Kwacha	Revaluation reserve	Accumulated losses	Total reserves
<b>Balance at 01 January 2021</b>	<b>26,533,831</b>	<b>6,183,945</b>	<b>32,717,776</b>
Deficit for the year	-	(8,203,401)	(8,203,401)
Other comprehensive income	(1,566,541)	-	(1,566,541)
<b>Total comprehensive deficit for the year</b>	<b>(1,566,541)</b>	<b>(8,203,401)</b>	<b>(9,769,942)</b>
Transfer between reserves	(444,282)	444,282	-
<b>Total contributions</b>	<b>(444,282)</b>	<b>444,282</b>	<b>-</b>
<b>Balance at 01 January 2022</b>	<b>24,523,008</b>	<b>(1,575,177)</b>	<b>22,947,831</b>
Deficit for the year	-	(600,428)	(600,428)
<b>Total comprehensive deficit for the year</b>	<b>-</b>	<b>(600,428)</b>	<b>(600,428)</b>
Transfer between reserves	(444,281)	444,281	-
<b>Total contributions</b>	<b>(444,281)</b>	<b>444,281</b>	<b>-</b>
<b>Balance at 31 December 2022</b>	<b>24,078,727</b>	<b>(1,731,324)</b>	<b>22,347,403</b>

Note(s)

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The accounting policies on pages 14 to 22 and the notes on pages 23 to 34 form an integral part of the financial statements.

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Statement of Cash Flows

Figures in Zambian Kwacha	Note(s)	2022	2021
<b>Cash flows from operating activities</b>			
Deficit for the year		(600,428)	(8,203,401)
<b>Adjustments for non-cash items:</b>			
Depreciation		1,381,820	1,861,607
Gains on sale of property, plant and equipment		(162,836)	(410,000)
(Gains) losses on exchange differences		(45,415)	91,420
Prior year adjustment		-	8,297,368
<b>Adjust for items which are presented separately:</b>			
Interest income		(198,622)	(551,280)
<b>Changes in working capital:</b>			
(Increase) decrease in inventories		(7,641)	78,660
(Increase) decrease in trade and other receivables		(2,861,303)	2,223,183
Increase in trade and other payables		5,098,736	6,543,429
Increase in deferred income		1,314,425	877,165
<b>Cash generated from operations</b>		<b>3,918,736</b>	<b>10,808,151</b>
Interest income		198,622	551,280
(Gains)/Losses of foreign exchange differences		45,415	(91,420)
<b>Net cash from operating activities</b>		<b>4,162,773</b>	<b>11,268,011</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	8	(781,668)	(373,789)
Proceeds from sale of property, plant and equipment	8	(155,228)	410,000
Purchases of intangible assets	9	(260,261)	(230,333)
<b>Net cash from investing activities</b>		<b>(1,197,157)</b>	<b>(194,122)</b>
<b>Cash flows from financing activities</b>			
Movement in capital grants		2,072,582	(6,628,837)
<b>Total cash movement for the year</b>		<b>5,038,198</b>	<b>4,445,052</b>
Cash and cash equivalents at the beginning of the year		17,096,428	12,651,376
<b>Cash and cash equivalents at the end of the year</b>	12	<b>22,134,626</b>	<b>17,096,428</b>

The accounting policies on pages 14 to 22 and the notes on pages 23 to 34 form an integral part of the financial statements.

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Accounting Policies

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### Corporate information

Zambia Institute of Advanced Legal Education is an Institute established by the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the laws of Zambia. The principal activity of the Institute is to provide basic training in the essentials of the legal practice to post graduate law students leading to admission of successful students as legal practitioners to the Zambian Bar. The address of the registered office is set out on page 1.

### 1. Significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below.

#### 1.1 Basis of preparation

The financial statements have been prepared on the going concern basis in accordance with, and in compliance with, International Financial Reporting Standards ("IFRS") and International Financial Reporting Standards Interpretations Committee ("IFRS IC") interpretations issued and effective at the time of preparing these financial statements and the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia.

The financial statements have been prepared on the historic cost convention, unless otherwise stated in the accounting policies which follow and incorporate the principal accounting policies set out below. They are presented in Zambian Kwachas, which is the Institute's functional currency.

These accounting policies are consistent with the previous period.

#### 1.2 Significant judgements and sources of estimation uncertainty

The preparation of financial statements in conformity with IFRS requires management, from time to time, to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

### Critical judgements in applying accounting policies

The critical judgements made by management in applying accounting policies, apart from those involving estimations, that have the most significant effect on the amounts recognised in the financial statements, are outlined as follows:

#### Key sources of estimation uncertainty

##### Impairment of financial assets

The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The Institute uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Institute's past history, existing market conditions as well as forward looking estimates at the end of each reporting period. For details of the key assumptions and inputs used, refer to the individual notes addressing financial assets.

##### Impairment testing

The Institute reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. When such indicators exist, management determine the recoverable amount by performing value in use and fair value calculations. These calculations require the use of estimates and assumptions. When it is not possible to determine the recoverable amount for an individual asset, management assesses the recoverable amount for the cash generating unit to which the asset belongs.

##### Useful lives of property, plant and equipment

Management assess the appropriateness of the useful lives of property, plant and equipment at the end of each reporting period. The useful lives of motor vehicles, furniture and computer equipment are determined based on Institute replacement policies for the various assets. Individual assets within these classes, which have a significant carrying amount are assessed separately to consider whether replacement will be necessary outside of normal replacement parameters.

When the estimated useful life of an asset differs from previous estimates, the change is applied prospectively in the determination of the depreciation charge.



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Accounting Policies

### 1.2 Significant judgements and sources of estimation uncertainty (continued)

#### Provisions

Provisions are inherently based on assumptions and estimates using the best information available.

### 1.3 Property, plant and equipment

Property, plant and equipment are tangible assets which the Institute holds for its own use or for rental to others and which are expected to be used for more than one year.

An item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits associated with the item will flow to the Institute, and the cost of the item can be measured reliably.

Property, plant and equipment is initially measured at cost. Cost includes all of the expenditure which is directly attributable to the acquisition or construction of the asset, including the capitalisation of borrowing costs on qualifying assets and adjustments in respect of hedge accounting, where appropriate.

Expenditure incurred subsequently for major services, additions to or replacements of parts of property, plant and equipment are capitalised if it is probable that future economic benefits associated with the expenditure will flow to the Institute and the cost can be measured reliably. Day to day servicing costs are included in profit or loss in the year in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and any accumulated impairment losses, except for land which is stated at cost less any accumulated impairment losses.

Depreciation of an asset commences when the asset is available for use as intended by management. Depreciation is charged to write off the asset's carrying amount over its estimated useful life to its estimated residual value, using a method that best reflects the pattern in which the asset's economic benefits are consumed by the Institute. Depreciation is not charged to an asset if its estimated residual value exceeds or is equal to its carrying amount. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale or derecognised.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Depreciation method	Rate per annum
Buildings	Straight line	2%
Furniture and fittings	Straight line	20%
Motor vehicles	Straight line	20%
Office equipment	Straight line	20%
IT equipment	Straight line	33.33%
Library books	Straight line	15%

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting year. If the expectations differ from previous estimates, the change is accounted for prospectively as a change in accounting estimate in accordance with IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors.

Each part of an item of property, plant and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each year is recognised in profit or loss unless it is included in the carrying amount of another asset.

Impairment tests are performed on property, plant and equipment when there is an indicator that they may be impaired. When the carrying amount of an item of property, plant and equipment is assessed to be higher than the estimated recoverable amount, an impairment loss is recognised immediately in profit or loss to bring the carrying amount in line with the recoverable amount.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment, determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item, is included in profit or loss when the item is derecognised.

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Accounting Policies

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### 1.4 Intangible assets

An intangible asset is recognised when:

- it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity; and
- the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
- it will generate probable future economic benefits.
- there are available technical, financial and other resources to complete the development and to use or sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate net cash inflows. Amortisation is not provided for these intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight line basis over their useful life.

The amortisation period and the amortisation method for intangible assets are reviewed every period-end.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

### 1.5 Financial instruments

Financial instruments held by the Institute are classified in accordance with the provisions of IFRS 9 Financial Instruments.

Broadly, the classification possibilities, which are adopted by the Institute, as applicable, are as follows:

Financial assets which are equity instruments:

- Mandatorily at fair value through profit or loss; or

Financial assets which are debt instruments:

- Amortised cost. (This category applies only when the contractual terms of the instrument give rise, on specified dates, to cash flows that are solely payments of principal and interest on principal, and where the instrument is held under a business model whose objective is met by holding the instrument to collect contractual cash flows); or

Financial liabilities:

- Amortised cost; or

Note 18 Financial instruments and risk management presents the financial instruments held by the Institute based on their specific classifications.

The specific accounting policies for the classification, recognition and measurement of each type of financial instrument held by the Institute are presented below:



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Accounting Policies

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### 1.5 Financial instruments (continued)

#### Trade and other receivables

##### Classification

Trade and other receivables, excluding, when applicable and prepayments, are classified as financial assets subsequently measured at amortised cost (note 11). At initial recognition, the Institute measures trade and other receivables at their transaction price (as defined in IFRS 15) as the trade receivables do not contain a significant financing component in accordance with IFRS 15 (or when the Institute applies the practical expedient in accordance with paragraph 63 of IFRS 15 (note 3)).

##### Recognition and measurement

Trade and other receivables are recognised when the Institute becomes a party to the contractual provisions of the receivables. They are measured, at initial recognition, at the undiscounted invoice price rather than fair value, as they do not have a significant financing component.

The Institute subsequently measures the trade receivables at the undiscounted invoice price. As a practical expedient, the entity need not adjust the promised amount of consideration for the effects of a significant financing component if the entity expects, at the contract inception, that the period between when the entity transfers a promised good or service to a customer and when the customer pays for that good or service will be one year or less.

##### Impairment

The Institute recognises a loss allowance for expected credit losses on trade and other receivables, excluding prepayments. The amount of expected credit losses is updated at each reporting date.

The Institute measures the loss allowance for trade and other receivables at an amount equal to lifetime expected credit losses (lifetime ECL), which represents the expected credit losses that will result from all possible default events over the expected life of the receivable.

##### Write off policy

The Institute writes off a receivable when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings. Receivables written off may still be subject to enforcement activities under the Institute recovery procedures, taking into account legal advice where appropriate. Any recoveries made are recognised in profit or loss.

##### Credit risk

Details of credit risk are included in the trade and other receivables note (note 11) and the financial instruments and risk management note (note 18).

##### Derecognition

Refer to the derecognition section of the accounting policy for the policies and processes related to derecognition.

Any gains or losses arising on the derecognition of trade and other receivables is included in profit or loss in the derecognition gains (losses) on financial assets at amortised cost line item.

# **Zambia Institute of Advanced Legal Education**

Financial Statements for the year ended 31 December 2022

## **Accounting Policies**

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### **1.5 Financial instruments (continued)**

#### **Trade and other payables**

##### **Classification**

Trade and other payables (note 15), excluding amounts received in advance, are classified as financial liabilities subsequently measured at amortised cost.

##### **Recognition and measurement**

They are recognised when the Institute becomes a party to the contractual provisions, and are measured, at initial recognition, at fair value plus transaction costs, if any.

Trade payables are subsequently measured at the undiscounted amount of the cash expected to be paid, unless the arrangement effectively constitutes a financing transaction.

If trade and other payables contain a significant financing component, and the effective interest method results in the recognition of interest expense, then it is included in profit or loss in finance costs (note ).

Trade and other payables expose the Institute to liquidity risk and possibly to interest rate risk. Refer to note 18 for details of risk exposure and management thereof.

##### **Derecognition**

Refer to the "derecognition" section of the accounting policy for the policies and processes related to derecognition.

#### **Cash and cash equivalents**

Cash and cash equivalents are stated at carrying amount which is deemed to be fair value.

## Accounting Policies

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### 1.6 Inventories

Inventories are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and net realisable value on the weighted average cost basis.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the entity.

When inventories are sold, the carrying amount of those inventories are recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

### 1.7 Impairment of assets

The Institute assesses at each end of the reporting period whether there is any indication that an asset may be impaired. If any such indication exists, the Institute estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the Institute also:

- tests intangible assets with an indefinite useful life or intangible assets not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed during the annual period and at the same time every period.
- tests goodwill acquired in a business combination for impairment annually.

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs to sell and its value in use.

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss.

An impairment loss of assets carried at cost less any accumulated depreciation or amortisation is recognised immediately in profit or loss. Any impairment loss of a revalued asset is treated as a revaluation decrease.

An entity assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for assets other than goodwill may no longer exist or may have decreased. If any such indication exists, the recoverable amounts of those assets are estimated.

The increased carrying amount of an asset other than goodwill attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss of assets carried at cost less accumulated depreciation or amortisation other than goodwill is recognised immediately in profit or loss. Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Accounting Policies

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### 1.8 Employee benefits

#### Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as paid vacation leave and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs.

The expected cost of profit sharing and bonus payments is recognised as an expense when there is a legal or constructive obligation to make such payments as a result of past performance.

#### Defined contribution plans

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due.

Payments made to industry-managed (or state plans) retirement benefit schemes are dealt with as defined contribution plans where the Institute's obligation under the schemes is equivalent to those arising in a defined contribution retirement benefit plan.

Retirement benefits are provided for in a state administered defined contribution scheme called the National Pension Scheme Authority (NAPSA). The costs of retirement benefits for the state administered defined contribution scheme is determined by contribution paid and is charged to the statement of profit or loss and other comprehensive income in the year to which it relates.

### 1.9 Provisions and contingencies

Provisions are recognised when:

- the Institute has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the present value of the expenditure expected to be required to settle the obligation.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement shall be recognised when, and only when, it is virtually certain that reimbursement will be received if the entity settles the obligation. The reimbursement shall be treated as a separate asset. The amount recognised for the reimbursement shall not exceed the amount of the provision.

Provisions are not recognised for future operating losses.

If an entity has a contract that is onerous, the present obligation under the contract shall be recognised and measured as a provision.

Contingent assets and contingent liabilities are not recognised.

### 1.10 Government grants

Government grants are recognised when there is reasonable assurance that:

- the Institute will comply with the conditions attaching to them; and
- the grants will be received.

Government grants are recognised as income over the periods necessary to match them with the related costs that they are intended to compensate.

A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs is recognised as income of the period in which it becomes receivable.

Government grants related to assets, including non-monetary grants at fair value, are presented in the statement of financial position by setting up the grant as deferred income or by deducting the grant in arriving at the carrying amount of the asset.

Grants related to income are presented as a credit in the profit or loss (separately).

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Accounting Policies

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### 1.10 Government grants (continued)

Repayment of a grant related to income is applied first against any un-amortised deferred credit set up in respect of the grant. To the extent that the repayment exceeds any such deferred credit, or where no deferred credit exists, the repayment is recognised immediately as an expense.

Repayment of a grant related to an asset is recorded by increasing the carrying amount of the asset or reducing the deferred income balance by the amount repayable. The cumulative additional depreciation that would have been recognised to date as an expense in the absence of the grant is recognised immediately as an expense.

### 1.11 Revenue from contracts with customers

The Institute recognises revenue from the following major sources:

- LPQE Application fees
- LPQE Exemption fees
- Verification of foreign qualifications
- Legislative Drafting course
- LPQE Tuition and Repeaters Fees

Revenue is recognised upon transfer of control when performance obligations to customers are met in an amount that reflects the consideration the Institute expects to receive in exchange for the goods or services rendered. To recognise revenue, we apply the following five step approach;

- (1) identify the contract with a customer,
- (2) identify the performance obligations in the contract,
- (3) determine the transaction price,
- (4) allocate the transaction price to the performance obligations in the contract, and
- (5) recognise revenue when a performance obligation is satisfied.

At contract inception, the Institute assesses its promise to transfer goods and services to a customer to identify separate performance obligations. The Institute applies judgement to determine whether each good and service promised to a customer are capable of being distinct, and are distinct in the context of the contract, if not, the promised goods and services are combined and accounted as a single performance obligation.

Revenue is measured on the consideration to which the Institute expects to be entitled in a contract with customers and excludes amounts collected on behalf of third parties. The Institute is in the business of providing training lawyers. Revenue from contracts with customers is recognised when control of the services transferred to the customer at an amount that reflects the consideration to which the Institute expects to be entitled in exchange for those services.

### 1.12 Cost of sales

When inventories are sold, the carrying amount of those inventories is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The related cost of providing services recognised as revenue in the current period is included in cost of sales.

Contract costs comprise:

- costs that relate directly to the specific contract;
- costs that are attributable to contract activity in general and can be allocated to the contract; and
- such other costs as are specifically chargeable to the customer under the terms of the contract.

Cost of sales is reduced by the amount recognised in inventory as a "right to returned goods asset" which represents the Institute right to recover products from customers where customers exercise their right of return under the Institute returns policy.



## **Accounting Policies**

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### **1.13 Translation of foreign currencies**

#### **Foreign currency transactions**

A foreign currency transaction is recorded, on initial recognition in Zambian Kwachas, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

At the end of the reporting period:

- foreign currency monetary items are translated using the closing rate;
- non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction; and
- non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined.

In circumstances where the Institute receives or pays an amount in foreign currency in advance of a transaction, the transaction date for purposes of determining the exchange rate to use on initial recognition of the related asset, income or expense is the date on which the Institute initially recognised the non-monetary item arising on payment or receipt of the advance consideration.

If there are multiple payments or receipts in advance, Institute determines a date of transaction for each payment or receipt of advance consideration.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements are recognised in profit or loss in the period in which they arise.

When a gain or loss on a non-monetary item is recognised to other comprehensive income and accumulated in equity, any exchange component of that gain or loss is recognised to other comprehensive income and accumulated in equity. When a gain or loss on a non-monetary item is recognised in profit or loss, any exchange component of that gain or loss is recognised in profit or loss.

Cash flows arising from transactions in a foreign currency are recorded in Zambian Kwachas by applying to the foreign currency amount the exchange rate between the Zambian Kwacha and the foreign currency at the date of the cash flow.

### **1.14 Tax**

The Institute is exempt from paying taxes in line with Income Tax Act Cap 323.

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Notes to the Financial Statements

Figures in Zambian Kwacha

2022

2021

### 2. New Standards and Interpretations

#### 2.1 Standards and interpretations effective and adopted in the current year

In the current year, the Institute has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

##### Annual Improvement to IFRS Standards 2018-2020: Amendments to IFRS 1

A subsidiary that uses the cumulative translation differences exemption, may elect in its financial statements, to measure cumulative translation differences for all foreign operations at the carrying amount that would be included in the parent's consolidated financial statements, based on the parent's date of transition to IFRS if no adjustments were made for consolidation procedures and for the effects of the business combination in which the parent acquired the subsidiary.

The effective date of the Institute is for years beginning on or after 01 January 2022.

The Institute has adopted the amendment for the first time in the 2022 financial statements.

The impact of the amendment is not material.

##### Annual Improvement to IFRS Standards 2018-2020: Amendments to IFRS 9

The amendment concerns fees in the '10 per cent' test for derecognition of financial liabilities. Accordingly, in determining the relevant fees, only fees paid or received between the borrower and the lender are to be included.

The effective date of the Institute is for years beginning on or after 01 January 2022.

The impact of the amendment is not material.

##### Property, Plant and Equipment: Proceeds before Intended Use: Amendments to IAS 16

The amendment relates to examples of items which are included in the cost of an item of property, plant and equipment. Prior to the amendment, the costs of testing whether the asset is functioning properly were included in the cost of the asset after deducting the net proceeds of selling any items which were produced during the test phase. The amendment now requires that any such proceeds and the cost of those items must be included in profit or loss in accordance with the related standards. Disclosure of such amounts is now specifically required.

The effective date of the Institute is for years beginning on or after 01 January 2022.

The Institute has adopted the amendment for the first time in the 2022 financial statements.

The impact of the amendment is not material.

##### Onerous Contracts - Cost of Fulfilling a Contract: Amendments to IAS 37

The amendment defined the costs that are included in the cost of fulfilling a contract when determining the amount recognised as an onerous contract. It specifies that the cost of fulfilling a contract comprises the costs that relate directly to the contract. These are both the incremental costs of fulfilling the contract as well as an allocation of other costs that relate directly to fulfilling contracts (for example depreciation allocation).

The effective date of the Institute is for years beginning on or after 01 January 2022.

The impact of the amendment is not material.

##### Annual Improvement to IFRS Standards 2018-2020: Amendments to IAS 41

"Taxation" has been removed from the list of cash flows excluded from the fair value determination of biological assets.

The effective date of the Institute is for years beginning on or after 01 January 2022.



## **Notes to the Financial Statements**

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### **2. New Standards and Interpretations (continued)**

The Institute has adopted the amendment for the first time in the 2022 financial statements.

The impact of the amendment is not material.

#### **2.2 Standards and Interpretations early adopted**

The Institute has chosen to early adopt the following standards and interpretations:

#### **2.3 Standards and interpretations not yet effective**

The Institute has chosen not to early adopt the following standards and interpretations, which have been published and are mandatory for the Institute's accounting periods beginning on or after 01 January 2023 or later periods:

#### **Amendments to IFRS 10 and IAS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture**

If a parent loses control of a subsidiary which does not contain a business, as a result of a transaction with an associate or joint venture, then the gain or loss on the loss of control is recognised in the parents' profit or loss only to the extent of the unrelated investors' interest in the associate or joint venture. The remaining gain or loss is eliminated against the carrying amount of the investment in the associate or joint venture. The same treatment is followed for the measurement to fair value of any remaining investment which is itself an associate or joint venture. If the remaining investment is accounted for in terms of IFRS 9, then the measurement to fair value of that interest is recognised in full in the parents' profit or loss.

The effective date of the amendment is to be determined by the IASB.

It is unlikely that the amendment will have a material impact on the Institute's financial statements.

#### **Lease liability in a sale and leaseback**

The amendment requires that a seller-lessee in a sale and leaseback transaction, shall determine 'lease payments' or 'revised lease payments' in a way that the seller-lessee would not recognise any amount of the gain or loss that relates to the right of use retained by the seller-lessee.

The effective date of the amendment is for years beginning on or after 01 January 2024.

It is unlikely that the amendment will have a material impact on the Institute's financial statements.

#### **Initial application of IFRS 17 and IFRS 9 - Comparative information**

A narrow-scope amendment to the transition requirements of IFRS 17 for entities that first apply IFRS 17 and IFRS 9 at the same time. The amendment regards financial assets for which comparative information is presented on initial application of IFRS 17 and IFRS 9, but where this information has not been restated for IFRS 9. Under the amendment, an entity is permitted to present comparative information about a financial asset as if the classification and measurement requirements of IFRS 9 had been applied to that financial asset before. The option is available on an instrument-by-instrument basis. In applying the classification overlay to a financial asset, an entity is not required to apply the impairment requirements of IFRS 9.

The effective date of the amendment is for years beginning on or after 01 January 2023.

It is unlikely that the amendment will have a material impact on the Institute's financial statements.

#### **Deferred tax related to assets and liabilities arising from a single transaction - Amendments to IAS 12**

The amendment adds an additional requirement for transactions which will not give rise to the recognition of a deferred tax asset or liability on initial recognition. Previously, deferred tax would not be recognised on the initial recognition of an asset or liability in a transaction which is not a business combination and at the time of the transaction affects neither accounting profit or loss. The additional requirement provides that the transaction, at the time of the transaction must not give rise to equal taxable and deductible temporary differences.

The effective date of the amendment is for years beginning on or after 01 January 2023.

It is unlikely that the amendment will have a material impact on the Institute's financial statements.

## **Notes to the Financial Statements**

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### **2. New Standards and Interpretations (continued)**

#### **Disclosure of accounting policies: Amendments to IAS 1 and IFRS Practice Statement 2.**

IAS 1 was amended to require that only material accounting policy information shall be disclosed in the financial statements. The amendment will not result in changes to measurement or recognition of financial statement items, but management will undergo a review of accounting policies to ensure that only material accounting policy information is disclosed.

The effective date of the amendment is for years beginning on or after 01 January 2023.

It is unlikely that the amendment will have a material impact on the Institute's financial statements.

#### **Definition of accounting estimates: Amendments to IAS 8**

The definition of accounting estimates was amended so that accounting estimates are now defined as "monetary amounts in financial statements that are subject to measurement uncertainty."

The effective date of the amendment is for years beginning on or after 01 January 2023.

It is unlikely that the amendment will have a material impact on the Institute's financial statements.

#### **Classification of Liabilities as Current or Non-Current - Amendment to IAS 1**

The amendment changes the requirements to classify a liability as current or non-current. If an entity has the right at the end of the reporting period, to defer settlement of a liability for at least twelve months after the reporting period, then the liability is classified as non-current.

If this right is subject to conditions imposed on the entity, then the right only exists, if, at the end of the reporting period, the entity has complied with those conditions.

In addition, the classification is not affected by the likelihood that the entity will exercise its right to defer settlement. Therefore, if the right exists, the liability is classified as non-current even if management intends or expects to settle the liability within twelve months of the reporting period. Additional disclosures would be required in such circumstances.

The effective date of the amendment is for years beginning on or after 01 January 2023.

It is unlikely that the amendment will have a material impact on the company's financial statements.

#### **IFRS 17 Insurance Contracts**

The IFRS establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts issued.

The effective date of the standard is for years beginning on or after 01 January 2023.

It is unlikely that the standard will have a material impact on the Institute's financial statements.

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Notes to the Financial Statements

Figures in Zambian Kwacha	2022	2021
<b>3. Revenue</b>		
<b>Revenue from contracts with customers</b>		
Sale of goods	67,355	454,637
Tuition and other fees	25,265,174	17,215,617
Government grant	3,777,759	2,990,122
	<b>29,110,288</b>	<b>20,660,376</b>
<b>Disaggregation of revenue from contracts with customers</b>		
The Institute disaggregates revenue from customers as follows:		
<b>Sale of goods</b>		
Sale of lawyers' garments	67,355	454,637
<b>Rendering of services</b>		
Tuition and other fees	23,070,174	16,914,617
Workshop income	2,195,000	301,000
	<b>25,265,174</b>	<b>17,215,617</b>
<b>Other revenue</b>		
Government grants	3,777,759	2,990,122
<b>Total revenue from contracts with customers</b>	<b>29,110,288</b>	<b>20,660,376</b>
<b>Timing of revenue recognition</b>		
<b>At a point in time</b>		
Sale of lawyers garments	67,355	454,637
Government grants	3,777,759	2,990,122
Workshop income	2,195,000	301,000
	<b>6,040,114</b>	<b>3,745,759</b>
<b>Over time</b>		
Tuition and other fees	23,070,174	16,914,617
<b>Total revenue from contracts with customers</b>	<b>29,110,288</b>	<b>20,660,376</b>
<b>4. Direct costs</b>		
Sale of goods	55,008	422,363
Rendering of services	8,147,805	5,825,529
	<b>8,202,813</b>	<b>6,247,892</b>
<b>Sale of goods</b>		
Sale of goods	55,008	422,363
<b>Rendering of services</b>		
Lecturers fees and other expenses	8,147,805	5,825,529



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Notes to the Financial Statements

Figures in Zambian Kwacha		2022	2021
<b>5. Other income</b>			
Modules, revision kits and statutes		4,230,158	820,538
Petition fees		510,000	487,940
Other income		408,253	423,147
Interest income		198,622	551,280
Library fees and internet subscription		1,113,809	404,088
		<b>6,460,842</b>	<b>2,686,993</b>
<b>6. Other operating gains (losses)</b>			
<b>Gains (losses) on disposals of assets</b>			
Property, plant and equipment	8	162,836	410,000
<b>Foreign exchange gains (losses)</b>			
Net foreign exchange gains (losses)		45,415	(91,420)
<b>Total other operating gains (losses)</b>		<b>208,251</b>	<b>318,580</b>
<b>7. Operating profit (loss)</b>			
Operating loss for the year is stated after charging (crediting) the following, amongst others:			
<b>Auditor's remuneration - external audit</b>			
Audit fees		132,472	149,820
<b>Remuneration, other than to employees</b>			
Consulting and professional services		932,078	386,581
<b>Employee costs</b>			
Salaries, wages, bonuses and other benefits		19,938,961	16,808,267
<b>Depreciation and amortisation</b>			
Depreciation of property, plant and equipment		1,381,820	1,861,607

## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

### Notes to the Financial Statements

Figures in Zambian Kwacha

	2022	2021
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#### 8. Property, plant and equipment

##### Reconciliation of property, plant and equipment - Institute

Cost	Buildings	Furniture and fixtures	Motor vehicles	Office equipment	IT equipment	Library books	Capital - Work in progress	Total
At 01 January 2021	30,099,907	2,864,066	3,258,134	1,420,973	418,906	1,911,986	3,021,022	42,994,994
Additions	217,325	-	-	5,168	41,340	80,178	29,778	373,789
Revaluations	-	-	-	-	-	-	(1,566,540)	(1,566,540)
At 31 December 2021	30,317,232	2,864,066	3,258,134	1,426,141	460,246	1,992,164	1,484,260	41,802,243
Additions	56,303	-	-	35,265	117,956	-	890,209	1,099,733
Disposals	-	-	(111,675)	(47,357)	-	-	-	(159,032)
At 31 December 2022	30,373,535	2,864,066	3,146,459	1,414,049	578,202	1,992,164	2,374,469	42,742,944
Depreciation								
At 01 January 2021	(3,671,567)	(2,645,800)	(2,739,324)	(284,195)	(139,621)	(907,738)	-	(10,388,245)
Depreciation	(606,345)	-	(517,810)	(285,228)	(153,400)	(298,824)	-	(1,861,607)
At 31 December 2021	(4,277,912)	(2,645,800)	(3,257,134)	(569,423)	(293,021)	(1,206,562)	-	(12,249,852)
Disposals	-	-	111,675	47,357	-	-	-	159,032
Depreciation	(607,471)	-	-	(282,810)	(192,715)	(298,825)	-	(1,381,821)
At 31 December 2022	(4,885,383)	(2,645,800)	(3,145,459)	(804,876)	(485,736)	(1,505,387)	-	(13,472,641)

##### Carrying amount

Cost	30,317,232	2,864,066	3,258,134	1,426,141	460,246	1,992,164	1,484,260	41,802,243
Accumulated depreciation	(4,277,912)	(2,645,800)	(3,257,134)	(569,423)	(293,021)	(1,206,562)	-	(12,249,852)
At 31 December 2021	26,039,320	218,266	1,000	856,718	167,225	785,602	1,484,260	29,552,391
Cost	30,373,535	2,864,066	3,146,459	1,414,049	578,202	1,992,164	2,374,469	42,742,944
Accumulated depreciation	(4,885,383)	(2,645,800)	(3,145,459)	(804,876)	(485,736)	(1,505,387)	-	(13,472,641)
At 31 December 2022	25,488,152	218,266	1,000	609,173	92,466	486,777	2,374,469	29,270,303

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Notes to the Financial Statements

Figures in Zambian Kwacha	2022	2021
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### 9. Intangible assets

	2022			2021		
	Cost / Valuation	Accumulated amortisation	Carrying value	Cost / Valuation	Accumulated amortisation	Carrying value
Intangible assets under development	490,594	-	490,594	230,333	-	230,333

### Reconciliation of intangible assets - 2022

	Opening balance	Additions	Total
Intangible assets under development	230,333	260,261	490,594

### Reconciliation of intangible assets - 2021

	Opening balance	Additions	Total
Intangible assets under development	-	230,333	230,333

### 10. Inventories

Consumables	429,882	404,733
Merchandise (lawyers garments)	180,808	198,316
	<b>610,690</b>	<b>603,049</b>

### 11. Trade and other receivables

#### Financial instruments:

Trade receivables	6,472,644	2,944,467
Loss allowance	(2,706,455)	(1,761,223)
Trade receivables at amortised cost	3,766,189	1,183,244
Other receivables	1,912,769	1,662,233

#### Non-financial instruments:

Prepayments	276,029	248,215
<b>Total trade and other receivables</b>	<b>5,954,987</b>	<b>3,093,692</b>

### Split between non-current and current portions

Current assets	5,954,987	3,093,692
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### Financial instrument and non-financial instrument components of trade and other receivables

At undiscounted cost	5,678,962	2,845,473
Non-financial instruments	276,029	248,215
	<b>5,954,991</b>	<b>3,093,688</b>

### Exposure to credit risk

Trade receivables inherently expose the Institute to credit risk, being the risk that the Institute will incur financial loss if customers fail to make payments as they fall due.

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Notes to the Financial Statements

Figures in Zambian Kwacha	2022	2021
<b>11. Trade and other receivables (continued)</b>		
<b>Reconciliation of loss allowances</b>		
The following table shows the movement in the loss allowance (lifetime expected credit losses) for trade receivables:		
Balance at 1 January	1,761,223	1,065,655
Increase in provision	945,232	695,568
	<b>2,706,455</b>	<b>1,761,223</b>
<b>Exposure to currency risk</b>		
Refer to note 18 for details of currency risk management for trade receivables.		
<b>12. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Cash on hand	3,560	1,677
Bank balances	16,983,198	17,094,751
Short-term deposits	5,147,868	-
	<b>22,134,626</b>	<b>17,096,428</b>
<b>13. Revaluation reserve</b>		
Balance at 1 January	24,523,008	26,533,831
Revaluation loss	-	(1,566,542)
Transfer between reserves	(444,281)	(444,281)
<b>Balance at 31 December</b>	<b>24,078,727</b>	<b>24,523,008</b>
<b>14. Capital grants</b>		
<b>Reconciliation of capital grants</b>		
Balance at 1 January	10,042,431	16,671,261
Received during the year	2,264,364	2,232,373
Amortisation	(415,614)	(217,325)
Interest received	223,827	-
Prior year adjustment	-	(8,643,878)
<b>Balance at 31 December</b>	<b>12,115,008</b>	<b>10,042,431</b>
Non -Current Liability	11,644,306	9,571,729
Current liability	470,702	470,702
	<b>12,115,008</b>	<b>10,042,431</b>

The capital grant is for the purchase and or construction of long term assets. The grant is recognised in the statement of financial position as deferred income and is transferred to the profit or loss account when a qualifying cost is incurred. Unspent funds are being kept in a fixed deposit account.



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Notes to the Financial Statements

Figures in Zambian Kwacha	2022	2021
<b>15. Trade and other payables</b>		
<b>Financial instruments:</b>		
Trade payables	1,699,766	531,420
Other payables	9,763,140	6,426,736
Student payables	3,046,577	2,650,178
Statutory payables	796,081	598,494
	<b>15,305,564</b>	<b>10,206,828</b>
<b>Financial instrument and non-financial instrument components of trade and other payables</b>		
At amortised cost	<b>15,305,564</b>	<b>10,206,828</b>
<b>Exposure to currency risk</b>		
Refer to note 18 Financial instruments and financial risk management for details of currency risk management for trade payables.		
<b>Exposure to liquidity risk</b>		
Refer to note 18 Financial instruments and financial risk management for details of liquidity risk exposure and management.		
<b>16. Deferred income</b>		
Deferred income relate to fees received in advance from Legal Practitioners Qualifying Examination (LPQE) students.		
Balance at 1 January	7,378,800	6,501,635
Provision for the year	8,693,225	7,378,800
Transfer to income	(7,378,800)	(6,501,635)
<b>Balance at 31 December</b>	<b>8,693,225</b>	<b>7,378,800</b>
<b>17. Related parties</b>		
Relationships	Government of the Republic of Zambia Mrs Leah Ngulube Mrs Ann Malata-Ononuju	
Principal controlling party		
Members of key management		
<b>Related party balances</b>		
<b>Capital grant</b>		
Government of the Republic Zambia	11,644,306	9,571,729
<b>Related party transactions</b>		
<b>Grants paid to (received from) related parties</b>		
Operational grant- GRZ	(3,770,759)	(2,990,122)
Capital grant- GRZ	(2,264,364)	(2,232,373)
<b>Compensation to council members and other key management</b>		
Council allowances	1,234,050	1,667,885
Remuneration of key management personnel	3,814,066	3,093,506
	<b>5,048,116</b>	<b>4,761,391</b>



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Notes to the Financial Statements

Figures in Zambian Kwacha

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### 18. Financial instruments and risk management

#### Categories of financial instruments

#### Categories of financial assets

#### 2022

	Note(s)	Undiscounted cost	Total	Fair value
Trade and other receivables	11	5,678,962	5,678,962	5,678,962
Cash and cash equivalents	12	22,134,626	22,134,626	22,134,626
		<b>27,813,588</b>	<b>27,813,588</b>	<b>27,813,588</b>

#### 2021

	Note(s)	Undiscounted cost	Total	Fair value
Trade and other receivables	11	2,845,473	2,845,473	2,845,473
Cash and cash equivalents	12	17,096,428	17,096,428	17,096,429
		<b>19,941,901</b>	<b>19,941,901</b>	<b>19,941,902</b>

#### Categories of financial liabilities

#### 2022

	Note(s)	Undiscounted cost	Total	Fair value
Trade and other payables	15	15,305,564	15,305,564	15,305,563

#### 2021

	Note(s)	Undiscounted cost	Total	Fair value
Trade and other payables	15	10,206,828	10,206,828	10,206,828

#### Capital risk management

Trade and other payables	15	15,305,564	10,206,828
Cash and cash equivalents	12	(22,134,626)	(17,096,428)
<b>Net borrowings</b>		<b>(6,829,062)</b>	<b>(6,889,600)</b>
Equity		22,347,405	22,947,831
Gearing ratio		(31)%	(30)%

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Notes to the Financial Statements

Figures in Zambian Kwacha

2022

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### 18. Financial instruments and risk management (continued)

#### Financial risk management

##### Overview

The Institute is exposed to the following risks from its use of financial instruments:

- Credit risk;
- Liquidity risk; and
- Market risk (currency risk and interest rate risk).

##### Credit risk

Credit risk is the risk of financial loss to the Institute if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

The maximum exposure to credit risk is presented in the table below:

		2022			2021		
		Gross carrying amount	Credit loss allowance	Amortised cost / fair value	Gross carrying amount	Credit loss allowance	Amortised cost / fair value
Trade and other receivables	11	8,661,446	(2,706,455)	5,954,991	4,854,911	(1,761,223)	3,093,688
Cash and cash equivalents	12	22,134,626	-	22,134,626	17,096,428	-	17,096,428
		<b>30,796,072</b>	<b>(2,706,455)</b>	<b>28,089,617</b>	<b>21,951,339</b>	<b>(1,761,223)</b>	<b>20,190,116</b>

##### Liquidity risk

The Institute is exposed to liquidity risk, which is the risk that the Institute will encounter difficulties in meeting its obligations as they become due.

The Institute manages its liquidity risk by effectively managing its working capital, capital expenditure and cash flows. The financing requirements are met through a mixture of cash generated from operations and long and short term borrowings. Committed borrowing facilities are available for meeting liquidity requirements and deposits are held at central banking institutions.

There have been no significant changes in the liquidity risk management policies and processes since the prior reporting period.

##### Foreign currency risk

##### Exposure in Zambian Kwacha

The net carrying amounts, in Zambian Kwacha, of the various exposures, are denominated in the following currencies. The amounts have been presented in Zambian Kwacha by converting the foreign currency amounts at the closing rate at the reporting date:

##### US Dollar exposure:

##### Current assets:

Cash and cash equivalents	12	569,386	421,899
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##### Exposure in foreign currency amounts

The net carrying amounts, in foreign currency of the above exposure was as follows:

##### US Dollar exposure:

##### Current assets:

Cash and cash equivalents	12	31,519	25,068
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##### Exchange rates

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Notes to the Financial Statements

Figures in Zambian Kwacha	2022	2021
<b>18. Financial instruments and risk management (continued)</b>		
<b>Zambian Kwacha per unit of foreign currency:</b>		
US dollar	18.065	16.830
<b>Foreign currency per Zambian Kwacha</b>		
US dollar	0.055	0.059

### Foreign currency sensitivity analysis

The following information presents the sensitivity of the Institute to an increase or decrease in the respective currencies it is exposed to. The sensitivity rate is the rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates. The sensitivity analysis includes only outstanding foreign currency denominated amounts and adjusts their translation at the reporting date. No changes were made to the methods and assumptions used in the preparation of the sensitivity analysis compared to the previous reporting period.

### Institute

At 31 December 2022, if the dollar exchange rate had been 10.000% (2021: 10.000%) higher or lower during the period, with all other variables held constant, profit or loss for the year would have been ZMW 559,111 (2021: ZMW 8,853,068) higher and ZMW 653,377 (2021: ZMW 10,855,501) lower.

### 19. Fair value information

#### Fair value hierarchy

The table below analyses assets and liabilities carried at fair value. The different levels are defined as follows:

Level 1: Quoted unadjusted prices in active markets for identical assets or liabilities that the Institute can access at measurement date.

Level 2: Inputs other than quoted prices included in level 1 that are observable for the asset or liability either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

### 20. Commitments

There were no capital commitments at the end of year (2021; ZMW Nil).

### 21. Contingent liabilities

There were no contingent liabilities at the end of the year (2021; ZMW Nil).

### 22. Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

### 23. Events after the reporting period

There has not arisen since the end of the financial year any item, transaction or even of a material or event of a material and unusual nature likely in the opinion of the members of the council, to affect substantially the operations of the Institute, the results of those operations or the state of affairs of the Institute in subsequent financial years.



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2022

## Detailed Income Statement

Figures in Zambian Kwacha	Note(s)	2022	2021
<b>Revenue</b>			
Sale of goods		67,355	454,637
Rendering of services		25,265,174	17,215,617
Government grants		3,777,759	2,990,122
	3	<b>29,110,288</b>	<b>20,660,376</b>
<b>Direct costs</b>	4	<b>(8,202,813)</b>	<b>(6,247,892)</b>
<b>Gross surplus</b>	5	<b>20,907,475</b>	<b>14,412,484</b>
<b>Other income</b>		<b>6,460,842</b>	<b>2,686,993</b>
<b>Other operating gains (losses)</b>			
Gains on disposal of assets		162,836	410,000
Foreign exchange gains (losses)		45,415	(91,420)
	6	<b>208,251</b>	<b>318,580</b>
<b>Operating expenses</b>			
Advertising		5,763	-
Auditor's remuneration - external audit	7	132,472	149,820
Bad debts		945,232	695,567
Bank charges		154,998	175,168
Cleaning		219,719	227,385
Computer expenses		39,049	17,660
Consulting and professional fees		932,078	386,581
Council and board of examiners allowances		1,234,050	1,667,885
Depreciation		1,381,820	1,861,607
Employee costs		19,938,961	16,808,267
Business functions		98,520	-
Rates		192,623	160,622
Insurance		242,640	227,933
Motor vehicle expenses		251,846	168,058
Municipal expenses		52,322	55,036
Postage		6,500	6,535
Printing and stationery		527,292	584,417
Protective clothing		4,118	34,340
Repairs and maintenance		162,187	272,416
Security		254,804	226,130
Staff welfare		432,866	593,346
Subscriptions		178,238	323,300
Telephone and fax		448,910	560,399
Training		339,988	418,986
		<b>28,176,996</b>	<b>25,621,458</b>
<b>Deficit for the year</b>		<b>(600,428)</b>	<b>(8,203,401)</b>





