



Zambia Institute of Advanced  
Legal Education



# 2023 ANNUAL REPORT

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# ANNUAL REPORT 2023

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## FOREWORD



The Zambia Institute of Advanced Legal Education (referred to as “ZIALE” or “the Institute”) is tasked with providing national, regional, and international postgraduate legal studies, along with specialized training in Legislative Drafting and other related courses, as stipulated under Section 4(1). This Annual Report encompasses the period from January 1, 2023, to December 31, 2023.

ZIALE’s mandate is executed through various Council committees, including:

- i. Finance and Administration Committee

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

This report evaluates ZIALE’s performance, highlights the progress made, and addresses the challenges encountered while executing its diverse programs and activities. It also outlines the strategic objectives set by ZIALE for the 2022-2026 period and proposes solutions to the challenges faced in 2023.

On behalf of the Ministry of Justice, and personally, I extend heartfelt thanks to His Excellency the President of the Republic of Zambia, Mr. Hikande Hichilema, the ZIALE Council, its Management and staff, various stakeholders, and the public for their unwavering support throughout the year. Your continued support is deeply valued and anticipated.

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

## ACKNOWLEDGEMENTS



In 2023, ZIALE benefited greatly from the technical and financial support provided by various cooperating partners and the Government. We extend our deepest gratitude to these organizations and stakeholders, whose contributions were instrumental in enhancing our capacity to offer essential legal practice services to postgraduate law students. This support facilitated the qualification and admission of deserving students as legal practitioners and was crucial in helping us fulfill our mandate of providing national, regional, and international

postgraduate legal studies, including specialized training in Legislative Drafting and other courses.

We extend special recognition to the Minister of Justice, Honorable Mulambo Haimbe SC, MP, for his expert guidance in steering the strategic and policy direction of the Institute. His timely interventions have been essential in securing vital resources for ZIALE, significantly aiding our operations and creating an environment conducive to delivering high-quality services to our stakeholders.

Finally, we express heartfelt appreciation to the ZIALE Council Members for their outstanding dedication in executing their duties with excellence. We also thank the entire staff at ZIALE for their unwavering commitment, especially in coordinating the preparation of this 2023 Annual Report.



**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.

# CHAPTER ONE

## 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. Recommend to the Zambia Qualification Authority accreditation and recognition of minimum required courses to be completed as part of qualification of foreign students who wish to be enrolled as students of 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 Section, Examinations & Accreditation and Education and Training Section.

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.



## CHAPTER TWO

### 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 judgments 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**

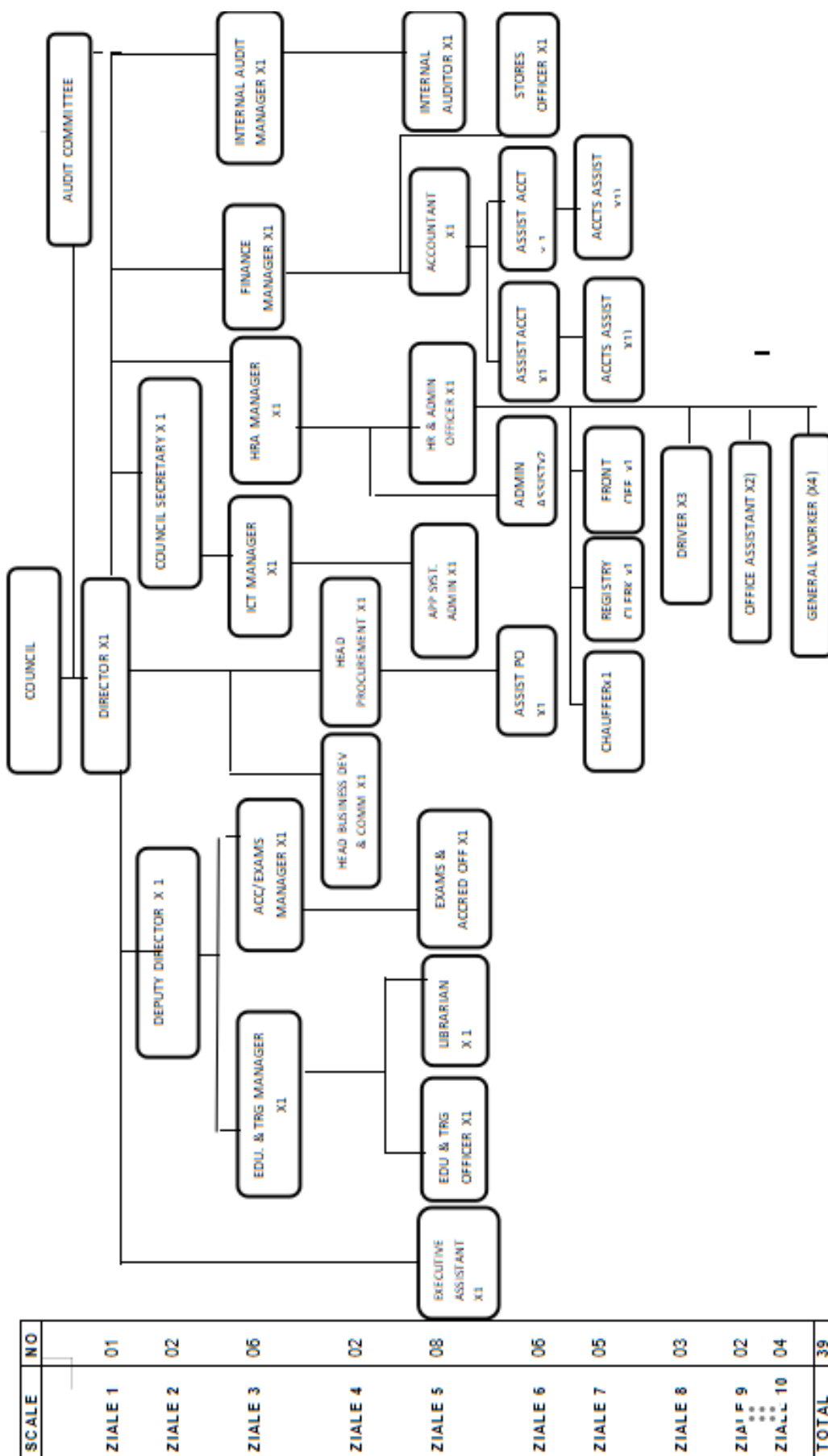
ZIALE will identify and address group and individual performance challenges. This strategic objective will be achieved by strengthening implementation of the capacity building programme, performance management system and reviewing the existing organisation structure.

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



## CHAPTER THREE

### 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 2023, 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 Chauffer 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

There were no recruitments in the year 2023.

##### (iii) Events

The Unit participated in:

International Women's Day Celebrations on 8<sup>th</sup> March, 2023.

Labour Day Celebrations on 1<sup>st</sup> May, 2023.



#### (iv) Transport

During the period under review, the Institute maintained a fleet of six (6) vehicles which were kept in serviceable condition, licensed and insured comprehensively as shown in the table below:

**Table 1: Institute's Fleet as at 31<sup>st</sup> December 2023**

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

### 3.5 ACHIEVEMENTS

- (i) An 11KVA diesel generator was successfully installed in October 2023.
- (ii) The Guard House at Silverest was connected to the power grid in November 2023.
- (iii) The Guard House at Andrew Mwenya Road Campus was rehabilitated and painted in August, 2023.
- (iv) The road frontage car park at Andrew Mwenya Road campus was paved in September 2023.
- (v) New office furniture was procured for some offices in October, 2023.
- (vi) Health, Safety and Wellness programmes were successfully held throughout the year.
- (vii) Rationalisation and Harmonisation of Terms and Conditions of Service Workshop was held in December 2023.

### 3.6 CHALLENGES

- (a) Inadequate funding
- (b) Inadequate office Space
- (c) Lack of a Human Resource Management Software
- (d) Lack of staff to manage the Institute's records

### 3.7 RECOMMENDATIONS

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

## CHAPTER FOUR

### 4.0 EDUCATION AND TRAINING SECTION

#### 4.1 INTRODUCTION

This report covers activities that were implemented by the Education and Training Section in the year 2023 from 1<sup>st</sup> January 2023 to 31<sup>st</sup> December 2023. The report covers the following thematic areas emanating from the core function of the Section;

- a. Training under the Legal Practitioners Qualifying Examinations (LPQE) Course
- b. Postgraduate Diploma in Legislative Drafting Programme
- c. Continuous Professional Development Course Training
- d. Verification of Foreign Degrees
- e. Provide Library Services

#### 4.2 OBJECTIVES

To manage and coordinate education and training programmes efficiently and effectively in order to improve the training Delivery.

#### 4.3 STAFFING

Currently, the Education and Training Section has three members of staff. The section is headed by the Education and Training Manager in ZIALE Scale 3 who is assisted by the Librarian and the Education and Training Officer in ZIALE Scale 5.

#### 4.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

During the period under review, the Education and Training Section undertook the following activities:

- i. Students under the Legal Practitioners' Qualifying Examination (LPQE) began with online learning on 9<sup>th</sup> January, 2023 and ended on 5<sup>th</sup> May, 2023 when they proceeded for the Mid-year examination two weeks study break from 22<sup>nd</sup> May, 2023 to 2<sup>nd</sup> June, 2023. The third term progressed with online learning from 5<sup>th</sup> July, 2023 to 25<sup>th</sup> August, 2023. Students later proceeded with class revisions from 28<sup>th</sup> August, 2023 to 8<sup>th</sup> August, 2023 and went on a two weeks study break in readiness for their final examinations that began on 25<sup>th</sup> September, 2023.
- ii. The Section coordinated the 2023/2024 LPQE Intake enrolment. The Institute received a total of seven hundred and twenty three (723) applications by 11<sup>th</sup> August, 2023, Out of which, seven hundred and three (703) applications met the set minimum requirements for admission.
- iii. Registration of the 2023/2024 LPQE Intake was well coordinated which saw 651 students successfully being registered broken down as 284 males and 367 females.
- iv. The LPQE Syllabus was reviewed and is in draft form awaiting benchmarking to allow its successful completion.



#### **4.5 POSTGRADUATE DIPLOMA IN LEGISLATIVE DRAFTING PROGRAMME**

- i. The Section enrolled and registered 66 students under the Legislative Drafting Programme with three international students from Tanzania.
- ii. Classes commenced on 11<sup>th</sup> July, 2023 with the first two weeks of residential classes after which, online classes commenced and ended on 1<sup>st</sup> December, 2023 marking the end of the programme.
- iii. The Legislative Drafting syllabus was reviewed. A draft syllabus was generated and validated.

#### **4.6 CONTINUOUS PROFESSIONAL DEVELOPMENT COURSE TRAINING**

In the year under review, the Section ran the following Continuous Professional Development Courses (CPDs):

- i. The Section conducted Labor Law and Industrial resolutions course in March with 29 participants.
- ii. Criminal Investigations and the Law Course was held in June with 23 participants.
- iii. Legal Risk and Compliance Management was held in December, 2023 with 25 participants.
- iv. Public Procurement Participants resolutions course was held in October with 28 participants.
- v. Labor Law and Industrial resolutions course was held in November with 22 participants.
- vi. Corporate Governance and the Law was held in November in Livingstone and was purely physical with 25 participants.

#### **4.7 VERIFICATION OF FOREIGN DEGREE**

Verification of foreign degrees is one of the core functions of the Education and Training Section. Twenty Eight (28) applications for verification of foreign degrees were received in 2023 and considered by the Enrolment and Admissions Committee of Council. Twenty Four (24) applications of those considered were approved by the committee.

#### **4.8 ACHIEVEMENTS**

- i. The Section developed a new CPD in Legal Risk and Compliance Management and was successfully conducted with 25 participants.
- ii. The Section developed a new CPD in Public Procurement and was successfully conducted with 28 participants.
- iii. The Section managed to coordinate training in Legislative Drafting and LPQE as per approved sessional dates.
- iv. The Section ensured commencement of the Level One Certificate in paralegal Studies with 50 students sponsored by GIZ under the ENACT Project.
- v. Syllabus review for Legislative Drafting was completed successfully
- vi. Syllabus review for LPQE commenced successfully
- vii. Library Policy was developed and approved by management
- viii. Education and Training Policy was reviewed and approved by Council

- ix. The Institute developed a Draft Module for Superior Courts and Civil Procedure Courses
- x. Increased Library hours from 08:00 to 20:00 hours to enable increased access.

#### **4.9 CHALLENGES**

- i. Inadequate funding towards training
- ii. Inadequate office Space and teaching facilities
- iii. Low staffing levels against many demanding programmes.
- iv. Inadequate and unreliable teaching aids

#### **4.10 RECOMMENDATIONS**

- i. Need to increase budgetary allocation to support training activities
- ii. Need to create more office space and commence the development of adequate teaching facilities for students as they are learning online
- iii. Employ an Assistant Education and Training Officer to reduce heavy reliance on interns
- iv. Need to procure reliable office equipment and teaching aids
- v. Need to build a modern campus to accommodate the increasing enrollment of students.



## CHAPTER FIVE

### 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. Undertake effectively the examination process for Legal Practitioners Qualifying Examination Course, Post-Graduate Diploma in Legislative Drafting Course and other practical training courses in order to determine students' competence and eligibility for certification;
- ii. Undertakes effectively the processing of certification 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 the 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:

- i. Head of Section: Examinations and Accreditation Manager at Salary Scale - ZIALE 03
- ii. Examinations and Accreditation Officer at Salary Scale – ZIALE 05

#### 5.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED DURING THE YEAR 2023

##### 5.4.1 LEGAL PRACTITIONERS QUALIFYING EXAMINATION (LPQE) COURSE – 2023 REPEATERS EXAMINATION:

During the year under review, the Section conducted online examination registration for the Legal Practitioners Qualifying Examination (LPQE) Course – 2023 Repeaters Examination from Monday 20<sup>th</sup> February, 2023 to Monday, 20<sup>th</sup> March, 2023. A total of nine hundred and seventy-three (973) candidates had registered for the LPQE Course – 2023 Repeaters Examination in



different Heads as shown in the Table 1 below:

**Table 1:**

SUBJECTS/HEADS	NUMBER OF REGISTERED CANDIDATES - 2023 REPEATERS EXAMINATION
Head 1	344
Head 2	524
Head 3	326
Head 4	292
Head 5	448
Head 6	543
Head 7	777
Head 8	325
Head 9	289
Head 10	354
Head 11	304

The table above shows that, Head 7 had the highest number of candidates sitting for the 2023 LPQE Course Repeaters examination while Head 9 had the lowest number of candidates sitting for the examination.

#### 5.4.2 CALL DAY (1<sup>ST</sup> MARCH, 2023)

During the year under review, the Honorable Chief Justice of the Republic of Zambia, appointed Wednesday, 1<sup>st</sup> March, 2023 at 09:00hours in the Supreme Court Room 2 as the date, time and venue for Call to the Bar of the fifty-two (52) candidates that successfully passed the LPQE Course – 2022 Final Examination.

Fifty – three (53) candidates were called to the Zambian Bar by the Honorable Chief Justice of the Republic of Zambia. Fifty- two (52) candidates successfully passed the LPQE Course – 2022 Final examination and one (1) candidate successfully passed the LPQE Course – 2022 Repeaters examination but was not called to the Zambian Bar during the 2022 September/October Call Day due to unforeseen circumstances

#### 5.4.3 LEGAL PRACTITIONERS QUALIFYING EXAMINATION (LPQE) COURSE – 2023 R E P E A T E R S EXAMINATION

During the year under review, the Section conducted the Legal Practitioners Qualifying Examination (LPQE) Course – 2023 Repeaters from Monday 17<sup>th</sup> April, 2023 to Wednesday, 3<sup>rd</sup> May, 2023. A total of nine hundred and eighty-three (983) candidates sat the LPQE Course – 2023 Repeaters Examination in different Heads as shown in the Table below:

**TABLE 2:**

SUBJECTS/HEADS	NUMBER OF REGISTERED CANDIDATES - 2023 REPEATERS EXAMINATION	NUMBER OF CANDIDATES WHO SAT FOR THE 2023 REPEATERS EXAMINATION
Head 1	344	336
Head 2	524	515
Head 3	326	313
Head 4	292	284
Head 5	448	441
Head 6	543	538
Head 7	777	768
Head 8	325	315
Head 9	289	281
Head 10	354	345
Head 11	304	298

Table 2 above shows that, Superiors Courts Civil Procedure (Head 7) had the highest number of candidates that sat for the examination while Domestic Relations (Head 9) had the lowest. Further, table 1 shows that there is a difference between the number of registered candidates and candidates who sat for the LPQE Course – 2023 Repeaters Examination. It is evident from table 1 above that some candidates who registered for the LPQE Course – 2023 Repeaters Examination withdrew due to circumstances beyond their control.

#### 5.4.4 LEGAL PRACTITIONERS QUALIFYING EXAMINATION (LPQE) COURSE – 2023 MIDYEAR EXAMINATION REGISTRATION

During the year under review, the Section conducted the LPQE Course – 2023 Midyear Examination online registration from Tuesday, 2<sup>nd</sup> to 12<sup>th</sup> May, 2023 and verification and stamping of Statutes from Tuesday, 2<sup>nd</sup> May to 26<sup>th</sup> May, 2023.

Further, the Section conducted online examination briefing for the LPQE Course – 2023 Midyear Examination on Friday, 12<sup>th</sup> May, 2023. The following items were highlighted during the briefing:

- Examination formalities;
- The Relevant Acts for the LPQE Course – 2023 Midyear Examinations;
- The required Examination Stationery;
- Students with Special Educational Needs (SEN) and those that require special considerations should write to the Director before the Examination as per ZIALE Examination Management Policy;
- Examination misconduct and consequences; and
- Highlighted some comments from External Markers and Assessors on why students perform badly during the ZIALE examinations.

#### 5.4.5 LEGAL PRACTITIONERS QUALIFYING EXAMINATION (LPQE) COURSE–2023 MIDYEAR EXAMINATION

During the year under review, the Section conducted the LPQE Course – 2023 Midyear Examination. A total of five hundred and ten (510) candidates sat for the examination as shown in table 2 below. However, the Institute had to hire an examination room at the Southern Sun Hotel in order to accommodate a student with Special Education Needs.

**TABLE 3:**

SUBJECTS/ HEADS	NUMBER OF CANDIDATES WHO REGISTERED FOR THE 2023 MIDYEAR	NUMBER OF CANDIDATES WHO SAT FOR THE 2023 MIDYEAR
Head 1	516	506
Head 2	516	507
Head 3	516	507
Head 4	516	507
Head 5	516	507
Head 6	516	507
Head 7	516	507
Head 8	516	507
Head 9	516	507
Head 10	516	507
Head 11	516	510

Further, table 3 shows that there is a difference between the number of registered candidates and candidates who sat for the LPQE Course – 2023 Midyear Examination. It is evident from table 3 above that some candidates who registered for the LPQE Course – 2023 Midyear Examination withdrew due to circumstances beyond their control.

#### 5.4.6 LEGAL PRACTITIONERS QUALIFYING EXAMINATION (LPQE) COURSE – 2023 REPEATERS EXAMINATION RESULTS

In 2023, a total of nine hundred and seventy-five (975) candidates sat for the LPQE Course – 2023 Repeaters examination, four hundred and eight-three (483) candidates were males and four hundred and ninety-two (492) candidates were females. Three hundred and two (302) candidates successfully passed the examinations. Out of 302 successful candidates, one hundred and sixty (160) candidates were males and one hundred and forty-two (142) candidates were females. It is also worth noting that, for the past five (5) years, only two (2) candidates have cleared all the 11 Heads from de novo at repeaters examination, these are Malungo Hanzwena Lweendo (2023 Repeaters) and Denny Ncube (2019 Repeaters).



## LPQE COURSE 2023 REPEATERS PASS RATE PER HEAD

**TABLE 4**

HEAD 11	2023 PASS RATE (%)
1	72.32%
2	68.54%
3	58.15%
4	59.16%
5	22.00%
6	40.52%
7	34.20%
8	71.43%
9	45.55%
10	36.81%
11	54.03%

Table 4 above shows that, during the LPQE Course - 2023 Repeaters examination, Head 5 (Commercial Transactions) was the worst performing Head with a 22.00% pass rate whereas the best performing Head during the 2023 Repeaters examination was Head 1 (Professional Ethics and Conduct) with 72.32% pass rate.

## LPQE COURSE - 2023 REPEATERS PERFORMANCE BY UNIVERSITY

**TABLE 5:**

NO.	NAME OF UNIVERSITY	2023 NO. OF SUCCESSFUL CANDIDATES
1	University of Zambia	67
2	Zambian Open University	81
3	University of Lusaka	74
4	Cavendish University	25
5	LUIATEBM	3
7	NIPA	31
8	University of Africa	0
9	Northrise University	1
10	Mulungushi University	4
11	Foreign Universities	16
<b>TOTAL</b>		<b>302</b>

Table 5 above shows that overall, Zambian Open University had the highest number of candidates who cleared the LPQE Course – Repeaters 2023, which was attributed to the higher numbers of students from Zambian Open University who sat for the 2023 Repeaters examinations.

#### 5.4.7 LEGAL PRACTITIONERS QUALIFYING EXAMINATION (LPQE) COURSE – 2023 MIDYEAR EXAMINATION RESULTS

A total of five hundred and fourteen (514) candidates registered for the LPQE Course – 2023 Midyear examination, two hundred and fifteen (215) candidates were males and two hundred and ninety-nine (299) candidates were females. Twenty five (25) candidates successfully passed the examinations which translates to 4.9% while during the 2022 Midyear examination, the pass rate was 9.7%.

#### LPQE COURSE MIDYEAR RESULTS PASS RATE PER HEAD

**TABLE 6**

HEAD 11	2023 PASS RATE (%)
1	77.84%
2	56.32%
3	56.78%
4	38.51%
5	27.84%
6	29.61%
7	20.04%
8	83.10%
9	66.34%
10	42.52%
11	73.33%

Table 6 above shows that during the LPQE Course 2023 Midyear examination, Head 7 (Superior Courts Civil Procedure) was the worst performing Head with a 20.04% pass rate whereas the best performing Head during the 2023 Midyear examination was Head 8 (Subordinate Courts Civil Procedure) with 83.10% pass rate.

#### 5.4.8 2023 PETITIONS

During the year under review, the Section received fifty (50) Petitions from students who attempted the Legal Practitioners Qualifying Examination (LPQE) Course – 2023 Repeaters examination for the 5<sup>th</sup> time in line with rule 24(7) of the ZIALE (students) Rules 2021 for them to re-sit for the next LPQE Course – 2023 Repeaters examination.

*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 the date of publication results”*

#### 5.4.8 LEGAL PRACTITIONERS QUALIFYING EXAMINATION (LPQE) COURSE– 2023 FINAL EXAMINATION

During the quarter under review, the Section registered five hundred and eight (508) candidates for the LPQE Course – 2023 Final examination from Monday, 21<sup>st</sup> August to Friday, 25<sup>th</sup> August, 2023 and verification and stamping of Statutes from Monday, 14<sup>th</sup> August to 1<sup>st</sup> September, 2023.

Further, the Section conducted online examination briefing for the LPQE Course – 2023 Final Examination on Friday, 15<sup>th</sup> September, 2023. The following items were highlighted during the briefing:

- i. Examination Venues;
- ii. Examination formalities;
- iii. The Relevant Acts for the LPQE Course – examination;
- iv. The required Examination Stationery;
- v. Students with Special Educational Needs (SEN) and those that require special considerations should write to the Director before the Examination as per ZIALE Examination Management Policy;
- vi. Examination misconduct and consequences; and
- vii. Highlighted some comments from External Markers and Assessors on why students performed badly during the LPQE 2023 Midyear examinations.

#### **5.4.9 LEGAL PRACTITIONERS QUALIFYING EXAMINATION COURSE - 2023 REPEATERS CALL DAY**

During the quarter under review, the Honourable Chief Justice of the Republic of Zambia appointed Tuesday 7<sup>th</sup>, Wednesday 8<sup>th</sup> and Thursday 9<sup>th</sup> November, 2023 as dates for Call to the Bar of Legal Practitioners for the candidates that successfully completed the LPQE Course – 2023 Repeaters examination. Two hundred and ninety-nine (299) candidates out of the three hundred and two (302) successful candidates were called to the Zambian Bar as Advocates of the High Court for Zambia (ACHZ). However, three (3) successful candidates were unable to petition the Chief Justice to be called to the Zambian Bar because they did not have Bachelor of Laws (LLB) Degree Certificates as they had not yet graduated from their respective universities at the time of Call Day. The students were enrolled onto the LPQE Course using transcript of results from their respective universities.

#### **5.4.10 LEGAL PRACTITIONERS QUALIFYING EXAMINATION (LPQE) COURSE – 2023 FINAL EXAMINATION RESULTS**

The Zambia Institute of Advanced Legal Education conducted the Legal Practitioners Qualifying Examination (LPQE) – 2023 Final examinations as per approved schedule of dates from Monday 25<sup>th</sup> September to Monday 9<sup>th</sup> October, 2023. A total number of five hundred and three (503) candidates attempted the examinations, two hundred and ten (210) were males and two hundred and ninety-five (293) were females. Further, out of five hundred and three (503) candidates who sat for the examination, forty (40) candidates cleared ALL the Heads, twenty-nine (29) females and eleven males (11). This translates to 8.0% pass rate during the LPQE Course – 2023 Final examination, which was lower than the 11.9% pass rate 2022 during the Final Examination.

**Table 7:**

Pass Rate – 2020 (Second Stream Intake)	Pass Rate – 2020 (October Intake)	Pass Rate – 2021 Intake	Pass Rate – 2022 Intake	Pass Rate – 2023 Intake
8.1%	6.8%	0.3%	11.9%	8.0%

Table 7 shows that; the pass rate has reduced by 4.0% from 2022 to 2023. The table also shows that the 2021 Intake had the lowest pass rate for the past five (5) examinations.

**TABLE 8 BELOW, SHOWS THE PERFORMANCE OF CANDIDATES PER HEAD DURING THE PAST FIVE (5) LPQE COURSE EXAMINATIONS**

**Table 8:**

1-11	2020 PASS RATE % (SECOND STREAM INTAKE)	2020 PASS RATE % (OCTOBER INTAKE)	2021 PASS RATE %	2022 PASS RATE%	2023 PASS RATE%
1	50.3%	48.3%	37.7%	49.08%	49.41%
2	51.2%	55.2%	32.6%	38.16%	14.99%
3	27.2%	50.5%	31.8%	54.59%	57.31%
4	38.7%	15.3%	10.7%	62.01%	74.70%
5	52.6%	55.6%	45%	32.11%	32.02%
6	26.6%	43.1%	3.1%	56.78%	29.25%
7	39.9%	49.1%	6.1%	43.22%	41.30%
8			46.6%	38.99%	68.58%
9	61.3%	75.7%	89.8%	56.88%	79.64%
10	85.0%	44.1%	33.,6%	63.22%	71.94%%
11	51.4%	51.0%	88.8%	67.82%	63.31%

Table 9 above shows that during the LPQE Course 2023 Final examination, Head 2 (Book Keeping and Accounts) was the worst performing Head with a 14.99% pass rate whereas the best performing Head during the 2023 Final examination was Head 9 (Domestic Relations) with 79.64% pass rate. Head 5 (Domestic Relations) was the worst performing Head during the 2022 Final examination with 32.02% pass rate whereas Head 11 (Evidence) was the best performing Head with 67.82% pass rate during the 2022 Final examination. Head 6 (Company Law and Procedure) was the worst performing Head during the 2021 Final examination with 3.1 % pass rate whereas Head 9 (Domestic Relations) was the best performing Head with 89.80% pass rate during the 2021 Final examination.

In addition, table 9 also shows that, former Head 4 (Probate and Succession) was the worst performing Head during the 2020 (October Intake) final examination with 15.3% pass rate whereas Head 9 (Domestic Relations) was the best performing Head during the 2020 (October Intake) final examination with 75.7% pass rate. Table 2 also shows that Head 6 (Company Law) was the worst performing Head during the 2020 (Second Stream) Final examination with 26.6% pass rate whereas Head 10 (Criminal Procedures) was the best performing Head during the 2020 (Second Stream) Repeaters examination with 85.0% pass rate.



## TABLE 10 BELOW SHOWS THE NUMBER OF CLEAR PASSES BY UNIVERSITIES FOR THE PAST FIVE (5) LPQE COURSE FINAL EXAMINATIONS

**Table 10:**

No.	NAME OF UNIVERSITY	2020 - SECOND STREAM INTAK	2020 OCTOBER INTAKE	2021 INTAKE	2022 INTAKE	2023 INTAKE
1.	Northrise	0	0	0	2	0
2.	NIPA	0	2	0	1	3
3.	University of Lusaka	1	4	0	15	13
4.	University of Zambia	13	6	1	26	18
5.	Zambia Open University	0	4	0	5	3
6.	Mulungushi University	0	0	0	2	1
7.	Foreign Universities	0	2	0	1	2
8.	Cavendish University	0	2	0	0	0
9.	Copperstone University	0	0	0	0	0
10.	University of Africa	0	0	0	0	0
11.	LUITEBM	0	0	0	0	0
<b>TOTAL</b>		<b>14</b>	<b>20</b>	<b>1</b>	<b>52</b>	<b>40</b>

Table 10 above shows that the highest number of students who cleared the LPQE Course final examinations in for the past 5 examinations graduated from the University of Zambia. It is also evident that, Copperstone University, University of Africa and Livingstone International University for Tourism Excellence and Business Management (LUITEBM) have not produced a student passing at first attempt/sitting. Miss Melody Banda from the University of Lusaka was the best performing student with an average of 68.8% during the 2023 Intake and the Institute will robe her during Call Day. Miss Melody Banda becomes the second performing student from University of Lusaka after Miss Chama Kaisala did in 2018.

Below is a breakdown of the passes by all the candidates:

- i. 40 Candidates passed 11 heads out of 11
- ii. 37 Candidates passed 10 heads out of 11
- iii. 48 Candidates passed 9 heads out of 11
- iv. 42 Candidates passed 8 heads out of 11
- v. 51 Candidates passed 7 heads out of 11
- vi. 46 Candidates passed 6 heads out of 11
- vii. 37 Candidates passed 5 heads out of 11
- viii. 42 Candidates passed 4 heads out of 11
- ix. 38 Candidates passed 3 head out of 11
- x. 33 Candidates passed 2 head out of 11
- xi. 36 Candidates passed 1 head out of 11
- xii. 53 Candidates failed all the 11 heads

A total of one hundred and sixty (160) candidates, which represents 31.8%, had completely failed the examination as they did not meet the threshold of passing at least four (4) Heads in line with Rule 24 (4) of Zambia Institute of Advanced Legal Education (Students), Rules, 2021



## 5.5 UPDATE ON THE 2022 – 2026 STRATEGIC PLAN

### Strategic Objective 1: Improve training delivery

Strategic Intended Results	Measures	Target by December 2026	Annual Performance 2022	Annual Performance 2023
Improved learner outcome	Increased Percentage pass rate	40% annual pass rate	33.23%	23.14%

In achieving improved learner outcome there are a number of activities earmarked as follows:

Intended Result	Strategy	Activity	Output Indicator	Performance Status
Improved learner outcome	Strengthen student management and assessment	Develop and implement of LPQE Revision Kits	Number of Revision Kits developed and published	Developed revision kits for all Heads during the 4 <sup>th</sup> Quarter and distributed by 25 <sup>th</sup> December 2023 to all Repeaters and 2022/2023 intake
		Review the Examination Management Policy	Number Examination Management Policies reviewed	Partially revised in 2022 and earmarked review for 2025
		Sensitize Students on the Student on the Examination Management Policy	Percentage students sensitized	Done before all examinations i.e Repeaters, Midyear and Final examinations
		Conduct a survey on examination assessment and processes	Percentage of syllabus coverage Mannner and clarity of examination questions (feedback from student)	Done at the end of every examination i.e Repeaters, Midyear and Final examinations

## 5.6 ACHIEVEMENTS

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

- Successfully issued out Certificates to participants who successfully completed a training on Legal Drafting and negotiation skills. DLA Piper's New Perimeter Program in collaboration with Zambia Institute of Advanced Legal Education, General Electric and Chibesakunda & Co. Advocates;



- ii. Post-Graduate Diploma in Legislative Drafting Course;
- iii. Successfully registered candidates for the LPQE Course – 2023 Repeaters examinations;
- iv. Successfully disposed of used Examinations Answer Booklets that were 5 years old and above.
- v. Successfully issued out Certificates for a Continuous Professional Development (CPD) training for Judges (14) and Magistrates (16) on optimizing the duration of Court Procedures;
- vi. Successfully conducted for LPQE Course – 2023 Repeaters examinations incident free in line with the ZIALE Examination Management Policy;
- vii. Successfully registered candidates and conducted for the LPQE Course – 2023 Midyear examinations incident free in line with the ZIALE Examination Management Policy.
- viii. Successfully published the LPQE Course – 2023 Repeaters examination results on the ZSMIS;
- ix. Prepared and issued 299 Certificates for the LPQE Course -2023 successfully candidates;
- x. Successfully published the LPQE Course – 2023 Midyear examination results on the ZSMIS;
- xi. Successfully registered 508 candidates for the LPQE Course – Final examination;
- xii. Successfully facilitated the 2023 Repeaters Call Day;
- xiii. Successfully conducted the LPQE Course – 2023 Final examination incident free;
- xiv. Successfully published the LPQE Course – 2023 Final examination results;
- xv. Successfully attended a Workshop with the ZISMS developers to troubleshoot pending requirements of the system;
- xvi. Successfully issued out Certificates in the following short Courses:
  - a) Taxation and Law Course;
  - b) Labour Law and Industrial Resolutions Course;
  - c) Cybercrime and Computer Forensics Course;
  - d) Public Contracts and Procurement Course;
  - e) Corporate Governance and the Law Course; and
  - f) Legal, Risk Management and Compliance Course.

## 5.7 CHALLENGES

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

- i. Lack of modern and adequate Infrastructure to conduct LPQE Course examinations;
- ii. Inadequate examination furniture i.e Chairs and Tables'
- iii. Non-adherence to Schedule of Dates by External Markers and Assessors. This led to late publication of the LPQE Course – 2023 Final examination results;

## 5.8 RECOMMENDATIONS

- i. There is need to build adequate and modern infrastructure for Examinations purposes;
- ii. Design, development, implementation, and actualization of the ZSMIS should be an ongoing process since new changes and enhancements will always come up from end users, key stakeholders and the public at large;
- iii. There is need to procure examination furniture; and
- iv. External Markers and Assessors should adhere to Council approved Schedule of Dates.



## CHAPTER SIX

### 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 TERMS OF REFERENCE FOR ZSMIS INTEGRATION WITH ONLINE PAYMENT PLATFORMS

The section developed the Terms of Reference for the implementation of an online payment gateway. The payment gateway will be integrated with the ZIALE Student Management Information System. Management approved the Terms of Reference on the 28th of March 2023.

##### 6.4.2 VIRTUAL MACHINE REPLICATION AND BACKUP

During the period under review, the section configured and deployed Virtual Machine replication and backup. VM replication and backup are critical processes for ensuring the availability and recoverability of virtualised environments. A combination of both can provide a comprehensive disaster recovery plan for the virtualised infrastructure.

##### 6.4.3 INTEGRATION OF REMOTEXs ( ZAMBIAN LIBRARY CONSORTIUM LIBRARY) TO THE ZIALE WEBSITE

During this period the section integrated the ZIALE website to the RemoteXs hosted by the Zambia Library Consortium which provides e-Resources. RemoteXs has enabled all leading institutions (academic or research) in optimizing the usage of the precious Resources and nurturing the research interests of staff and their students.

RemoteXs provides secured access to scattered eResources of the institution, bringing them under one umbrella, along with subscribed eJournals, eBooks and all other eContent.

##### 6.4.4 WEBSITE MIGRATION

The section relocated the Website to a new setting during the period under consideration. The new environment has more powerful servers. This new environment made it possible to update the platform, rebuild the website, and create a more capable Content Management System (CMS).

##### 6.4.5 MAPPING OF STUDENT ID NUMBER FROM ZSMIS TO SAGE EVOLUTION

During this period the section mapped the Student Identification Numbers (ID) from the ZIALE Student Management Information System (ZSMIS) to the SAGE Accounting Software to have

a unique and single identifier for all the systems.

#### **6.4.6 AUTOMATED THE PRODUCTION SERVER DATABASE BACKUPS**

During the period under consideration, the section automated the production server before fully deploying on to the live Server.

#### **6.4.7 SECURE PHPMYADMIN AND DATABASE SERVER**

During the period under consideration, the section secured the PHPMyAdmin which is a free, open-source, and cross-platform PHP-based web application on the new environment which is now hosting the Website and Moodle.

#### **6.4.8 MIGRATIONS OF ZSMIS DATA TO A NEW SERVER.**

The Section successfully migrated Data to a new Server. The new Server has more capacity in terms of storage and performance. This will ensure that easy accessibility to all users and enable more Data to be stored.

#### **6.4.9 CLIENT FEEDBACK MECHANISMS**

During the period under review the section designed, developed and implemented a client feedback mechanism which uses a QR Code scan. This is in line with Strategic Objective 2: Enhance stakeholder engagement. The Client Feedback mechanisms will also facilitate short course market surveys and gather valuable insights for future course offerings.

#### **6.4.10 AUDIO-VISUAL EQUIPMENT UPGRADES**

In line with Strategic Objective 1: Improve training delivery the section Installed a new projector and a High-Definition Multimedia Interface (HDMI) cable in the Examination Hall, enhancing the overall multimedia experience for presentations.

#### **6.4.11 VISUALISER FOR LECTURER DELIVERY**

During the period under review the section implemented a cutting-edge visualiser, enhancing the lecturer's delivery experience. The Visualiser provides a dynamic visual representation of lecture content especially in Bookkeeping and Conveyancing, aiding in better comprehension and engagement for students as the workings are being done.

### **6.5 ACHIEVEMENTS**

The ICT Section conducted a ZIALE Student Management Information System (ZSMIS) for 18 days at Sanday's creation from 13th November to 6th December 2023 to resolve some additional system requirements submitted by the end-users.

To improve lecture delivery which is strategic objective number 1, the section trained Lecturers on the Paralegal programme to use Moodle to deliver and share content. The student on this programme were trained on how to access and use the platform

### **6.7 CHALLENGES**

Encountering challenges such as the need for modern equipment, technological obsolescence, budget constraints, and the absence of ICT Governance training for Management, the ICT Section remains committed to overcoming these hurdles.

### **6.8 RECOMMENDATIONS**

To address challenges and foster continuous improvement, the ICT Section proposes measures such as acquiring a new laptops, providing frequent refresher training for ICT staff, allocating more funds, expediting online payment gateway integration, and acquiring a centrally managed printer.



## CHAPTER SEVEN

### 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

- i. The Institute procured the Industrial Printer from Office Machines Services Limited
- ii. The Institute procured works to pave the Car Park Opposite St Ignatius Catholic Church from Jeckams Investments Limited
- iii. The Institute procured four brand-new Laptop Computers and one (1) Printer from IT-IQ (Zambia) Limited under the GIZ Project.
- iv. The Institute procured the Central Printer and Identity Card Printing Machine from Office Machine Services 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. Funding for training of procurement framework.
- iv. Inadequate support from relevant user departments

#### 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.
- v. Support from relevant user departments.

## CHAPTER EIGHT

### 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 nine activities were planned during the period under review as indicated in table 1.

**Table 1:2023 Planned Auditable Activities**

	<b>2023 AUDIT PLAN</b>
	<b>Auditable Activities</b>
	<b>Information Technology</b>
<b>1</b>	IT System Development
<b>2</b>	Applications Systems Control
<b>3</b>	Logical and Physical Security Management
<b>4</b>	Network operations and Infrastructure
<b>5</b>	Business Continuity
	<b>Finance</b>
<b>6</b>	Capital Grants and Work in Progress
	<b>Human Resource and Administration</b>
<b>7</b>	Manpower Planning
<b>8</b>	Recruitment
<b>9</b>	Employee/Industrial Relations
<b>10</b>	Training and Development
<b>11</b>	Performance Management
<b>12</b>	Pensions, gratuity, healthcare and benefits
<b>13</b>	Infrastructure and Facilities Management
<b>14</b>	Knowledge Management
	<b>Education and Training</b>
<b>15</b>	Selection of prospective Candidates (LPQE & LD)
<b>16</b>	Programme/Course management
<b>17</b>	Certification of Enrolments
<b>18</b>	Teaching and Learning
	<b>Procurement Management</b>
<b>19</b>	Procurement Planning and Preparation
<b>20</b>	Preparation of Specific Solicitation Documents
<b>21</b>	Identification of Needs
<b>22</b>	Evaluation of Bids and Proposals(Use of E-GP Platform)
<b>23</b>	Contract Management
	<b>Stores Management</b>
<b>24</b>	Stores Receipts
<b>25</b>	Inventory Issuances
<b>26</b>	Inventory stock count and reconciliations
<b>27</b>	Inventory recording and accounting
<b>28</b>	<b>Strategic Plan Implementation</b>
<b>29</b>	<b>Risk Management Reporting</b>

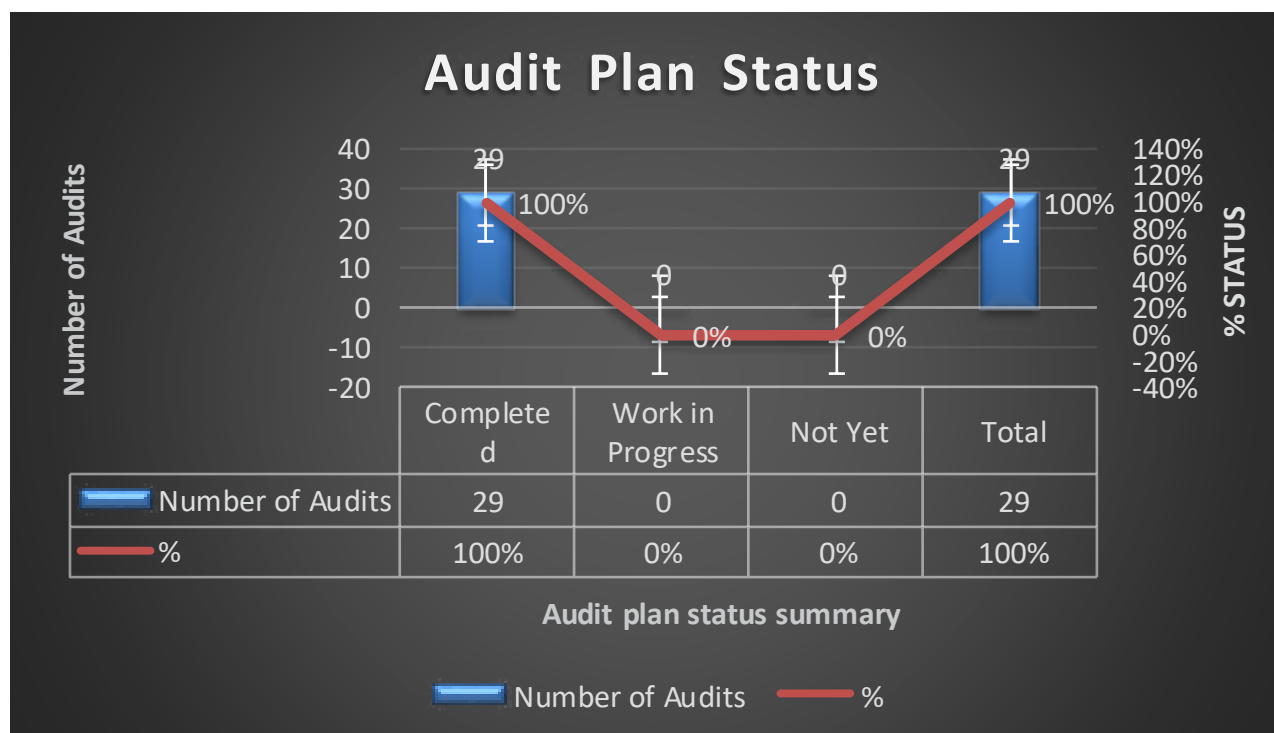


## 8.5 ACHIEVEMENTS

### (i) Auditing Services

During the period under review, Twenty Nine (29) out of Twenty Nine (29) planned auditable activities were reviewed. Therefore 100% of planned activities have been completed.

The progress status is as depicted in the graph below;



### (ii) 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 and management 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

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.



## CHAPTER NINE

### 9.1 BUSINESS DEVELOPMENT AND COMMUNICATIONS UNIT

#### 9.2 INTRODUCTION

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

**The Unit also performs and manages the following specific functions:**

- i. Develop and implement marketing/communication plans and strategies.
- ii. Conduct Marketing 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 to achieve strategic business goals while enhancing the corporate image.

#### 9.4 STAFFING

The current establishment of the Business Development and Communication Unit has one staff. The Unit is headed by the Head – Business Development and Communication at Salary Scale ZIALE 4.

#### 9.5 PROGRAMMES AND ACTIVITIES IMPLEMENTED

During the period under review, the Unit undertook the following activities:

##### **i. Brand Management**

The Institute developed and designed 2024 branded diaries and calendars for distribution to selected stakeholders for purposes of marketing and communication.

##### **ii. Corporate Event Management and Stakeholder Engagement**

The Unit participated in the following:

- a. In celebrating the Institute's 55<sup>th</sup> Anniversary, the Unit conducted outreach programmes to selected stakeholders through Corporate Social Responsibility (CSR) activities. These CSR activities were aimed at enhancing stakeholder engagement and management.
- b. Exhibition at the 95<sup>th</sup> Agricultural and Commercial Show which ran from 2<sup>nd</sup> – 7<sup>th</sup> August, 2023 under the theme **"Inclusive Economic Transformation."**

### iii. Publicity and Public Relations activities

- The Unit participated at the 2022 Law Association of Zambia Annual General and Conference through showcasing the available training programmes and other services.
- Public awareness activities through radio programmes and media coverage.

### iv. Stakeholder Engagement

- The Unit developed a Customer Complaint and Feedback Procedure as a Stakeholder Engagement Plan.

### v. Business Development and Communication

- The Unit advertised and promoted all training programmes, Library facilities and other Institute services through online and print media platforms throughout the year.

### vi. Social Media and Website Management

During the period under review, the Unit continued to monitor and update online social media platforms and the website with information meant to engage stakeholders and members of the general public. The Unit was also involved in the provision of responses and possible resolution to all inquiries and complaints from clients registered through online platforms. The table shows the number of followers and visits on each ZIALE official online media platform;

**Table 1: Number of Online followers and Website visits**

Name of Online Media Platform	1 <sup>st</sup> Quarter 2023	2 <sup>nd</sup> Quarter 2023	3 <sup>rd</sup> Quarter 2023	4 <sup>th</sup> Quarter 2023
Facebook	19,065	19,786	20,942	22,054
LinkedIn	1,036	1,398	1,554	2,000
Website	25,141 Web visits	30,098 Web visits	38,968 Web visits	45,310 Web visits

## 9.6 ACHIEVEMENTS

During the period under review, the Unit successfully enhanced the Institute's corporate image through stakeholder engagement and management. Among the notable ones are:

- All planned Corporate Social Responsibility (CSR) activities were successfully held in the 3<sup>rd</sup> and 4<sup>th</sup> quarter of the year.
- Successful rolling out of a Customer Complaint, Feedback and Suggestion Procedure to stakeholders.
- Publishing clients' testimonials and feature articles to build stakeholder confidence.
- Conducting of a market survey to evaluate customer satisfaction on delivery of training programmes.

## 9.7 CHALLENGES

- Understaffing levels in the Unit has affected implementation of planned activities
- Inadequate funding for marketing activities.
- Lack of in-house graphic designing services for promotional purposes.
- Lack of training for staff in Continuous Professional Development (CPD) courses

## 9.8 RECOMMENDATIONS

- Training of Unit staff in Continuous Professional Development (CPD).
- There is need to recruit an additional member of staff in the Unit.
- Increased funding to comprehensively conduct marketing activities.



## CHAPTER TEN

### 10.0 FINANCE UNIT

#### 10.1 INTRODUCTION

The Finance Unit is part of the Zambia Institute of Advanced Legal Education that manages its finances. The business functions of the Unit typically includes planning, organizing, accounting and controlling the Zambia Institute of Advanced Legal Education (ZIALE) finances. The Finance Unit also usually produces the company's financial statements.

#### 10.2 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 Revenue (ZIALE 6), (1) Accounts assistant Revenue and (1) Accounts Assistant Expenditure both at Salary Scale (ZIALE 7), and a Stores Officer at salary scale (ZIALE 6).

#### 10.3 ACTIVITIES

##### 10.3.1 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.

##### 10.3.2 GRZ Grant

During the year under review, the Institute received **ZMW3,778,196** as Government grants recurring expenditure against an approved amount of **ZMW3,777,759** thus recording **ZMW 437** adverse variance.

##### 10.3.3 Internally Generated Funds

The Institute managed to raise **ZMW25,910,737** during the year under review, compared to **ZMW 25,332,529** raised in the year ended 31 December, 2022 recording an increase of 32% in internally generated funds.

The details for the financial statements for the year 2023 are shown in the Appendix I

#### 10.4 BUDGET IMPLEMENTATION AND EXECUTION

Budget execution is the process established to carry out the programs for which funds were appropriated. Administering offices, operating budget and sub allocation holders, and fund administrators execute the budget through the signing of contracts, projects orders, work requests, and other funding documents.

#### 10.5 PROGRAMMES AND ACTIVITIES IMPLEMENTED

The Finance 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 cash flow challenges the Institute could not manage to sponsor the members of staff.

## 10.6 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 2024. Further the Finance unit procured the Annuity Billing module in the Sage Accounting package. This module has brought efficiency in billing students and other clients, it has the capacity to bill a lot of student with related bills at once.

The Finance unit successfully facilitated the audit of the Financial Statements for the year ended 31st December 2023.

## 10.7 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 and
- vi. The volatility in the interest, exchange rate and the increase in prices of goods and services adversely affected the performance of the 2023 budget.

## 10.8 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 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 and
- vi. Finance unit to attend CPD training workshops to enable staff to be up to date with the changes and amendments to the Accounting standards and Policies





# APPENDIX I

## FINANCIALS

### ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

*Financial Statements for the year ended  
31<sup>st</sup> December 2023*



**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**





## **Zambia Institute of Advanced Legal Education**

Financial Statements for the year ended 31 December 2023

### **Contents**

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

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Statement of Profit or Loss and Other Comprehensive Income	12
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The following supplementary information does not form part of the financial statements:	
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## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### 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 are provided for 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.
General Council	Mr Mulilo Dismas Kabesha, SC Mr Marshall Muchende, SC Mr Gilbert. A .Phiri, SC Ms Ngosa S. Mulenga Simachela Mrs Masiliso T. S. Chibambo Dr Annie Kangwa Chewe Mrs Kamo Msimuko Simfukwe Hon Ms Ireen Tilisa Wishimanga Mrs Nyawa Msidi Nyirongo Mrs Leah Nanyangwe Ngulube
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 PLC Standard Chartered Bank Zambia PLC Zambia National Commercial Bank PLC
Auditors	Amazon Associates Chartered Accountants Registered Auditors An Independent Member of Russell Bedford International
Secretary	Mrs Leah. N. 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 2023

**General Information**

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Level of assurance	These financial statements have been audited in compliance with the applicable requirements of the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia.
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# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

## 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 2023.

### 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 2.

### 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 are provided for 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)

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	Note(s)	2023 ZMW	2022 ZMW
Tuition and other fees	3	25,910,737	23,070,174
Government grants	3	3,778,196	3,777,759
Other income	3,5&6	13,917,390	8,931,448
		<u>43,606,323</u>	<u>35,779,381</u>
Surplus (deficit) for the year		10,401,585	(600,428)

# **Zambia Institute of Advanced Legal Education**

Financial Statements for the year ended 31 December 2023

## **Council's Report**

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### **4. Corporate governance**

The Council is the supreme body of the Institute which ensures that the Institute is managed according to the Zambia Institute of 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. Wherever possible assets are automatically included. There is also a continuous asset risk control programme, which is carried out in conjunction with the Institute's insurance policies. 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 2023

### Council's Report

#### 6. Council members

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

Members	Office	Designation	Nationality	Changes
Mr Mulilo Dismas Kabesha, SC	Chairperson with	Non-executive	Zambian	
Mr Marshall Muchende, SC	As Alternate	Non-executive	Zambian	
	Chairperson			
Mr Gilbert. A .Phiri, SC	Member	Non-executive	Zambian	Appointed on 27 July 2023
Ms Ngosa S. Mulenga Simachela	Member	Non-executive	Zambian	Appointed on 27 July 2023
Mrs Masiliso T. S. Chibambo	Member	Non-executive	Zambian	Appointed on 27 July 2023
Dr Annie Kangwa Chewe	Member	Non-executive	Zambian	Appointed on 27 July 2023
Mrs Kamo Msimuko Simfukwe	Member	Non-executive	Zambian	Appointed on, 27 July 2023
Hon Ms Ireen Tilisa Wishimanga	Member	Non-executive	Zambian	Appointed on 27 July 2023
Mrs Nyawa Msidi Nyirongo	Member	Non-executive	Zambian	Appointed on 27 July 2023
Mrs Leah Nanyangwe Ngulube	Member	Acting director	Zambian	Appointed on 3 April 2023
Ms Grace Kumwenda	Member	Non-executive	Zambian	Tenure ended on 2 November 2023
Mrs Lilian F Shawa-Siyuni,SC	Member	Non-executive	Zambian	Tenure ended on 5 August 2022
Mrs Cecilia Nsenduluka Mbewe	Member	Non-executive	Zambian	Tenure ended on 29 March 2022
Mrs Fydes Mwambwa Hamaundu	Member	Non-executive	Zambian	Tenure ended on 5 May 2022
Honourable Justice Nigel Mutuna	Member	Non-executive	Zambian	Tenure ended on 25 March 2023
Mr Abraham Alutuli	Member	Non-executive	Zambian	Tenure ended on 25 March 2023
Mrs Gladys M'sodzi Nhekairo Mutukwa	Member	Non-executive	Zambian	Tenure ended on 25 March 2023
Mr Kennedy Kaunda	Member	Non-executive	Zambian	Tenure ended on 25 March 2023
Ms Mwaka Chizinga	Member	Non-executive	Zambian	Tenure ended on 25 March 2023
Mrs Ann Malata-Ononuju	Director	Executive	Zambian	Resigned on 3 April 2023
Dr Chipasha Mulenga	Member	Non-executive	Zambian	Tenure ended on 25 March 2023

#### 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 2023 the Institute's investment in property, plant and equipment amounted to ZMW28,803,911 (2022: ZMW 29,270,303), of which current year additions were ZMW951,396 (2022: ZMW 1,099,733).

#### 9. Employees

The average number of employees during the year was 34 (2022: 34) and their total emoluments amounted to ZMW 17,443,873 (2022: ZMW 19,938,961).



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

## Council's Report

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### 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 and that it has access to sufficient borrowing facilities to meet its foreseeable cash requirements. 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.

### 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. Secretary

The Institute 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.

By Order of the Council



Mrs Leah Nanyangwe Ngulube

Council Secretary

Date: 07/06/2024

## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### Council Member's Responsibilities and Approval

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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 Institute and place considerable importance on maintaining a strong control environment. To enable the Council members to meet these responsibilities, the Council 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 2024 and, in light of this review and the current financial position, they are satisfied that the Institute has or had 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 9 to 11.

The financial statements set out on pages 4 to 35, which have been prepared on the going concern basis, were approved by the Council members on 27/06/2024 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 12 to 34, which comprise the statement of financial position as at 31 December 2023, 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 material accounting policy information.

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 2023, 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.

## Independent Auditor's Report

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### Other Information

The Council members are responsible for the other information. The other information comprises the General information on page 2 to 3; the Councils' Report on pages 4 to 7; the Council Members' Responsibilities and Approval statement on page 8 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.

### 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.

## Independent Auditor's Report

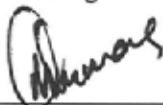
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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 2023 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.



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Engagement Partner: Monika Kumar  
Practising Certificate No: AUD/F000447  
Amazon Associates  
Chartered Accountants  
Registered Auditors  
An Independent Member of Russell Bedford International

Lusaka

Date: 13 JUNE 2024

## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### Statement of Profit or Loss and Other Comprehensive Income

Figures in Zambian Kwacha	Note(s)	2023	2022
Revenue	3	31,558,615	29,110,288
Direct costs	4	(8,117,731)	(8,202,813)
<b>Gross profit</b>		<b>23,440,884</b>	<b>20,907,475</b>
Other operating income	5	11,732,994	6,460,842
Other operating gains (losses)	6	314,714	208,251
Other operating expenses		(25,087,007)	(28,176,996)
<b>Surplus (deficit) for the year</b>		<b>10,401,585</b>	<b>(600,428)</b>

The accounting policies on pages 16 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 2023

## Statement of Financial Position as at 31 December 2023

Figures in Zambian Kwacha	Note(s)	2023	2022
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	8	28,803,911	29,270,303
Intangible assets	9	678,964	490,594
		<u>29,482,875</u>	<u>29,760,897</u>
<b>Current Assets</b>			
Inventories	11	785,361	610,690
Trade and other receivables	10	11,070,145	5,954,991
Cash and cash equivalents	12	29,309,845	22,134,626
		<u>41,165,351</u>	<u>28,700,307</u>
<b>Total Assets</b>		<u>70,648,226</u>	<u>58,461,204</u>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Reserves		23,634,446	24,078,727
Retained income		9,114,544	(1,731,324)
		<u>32,748,990</u>	<u>22,347,403</u>
<b>Liabilities</b>			
<b>Non-Current Liabilities</b>			
Capital grants	15	13,509,101	11,644,306
<b>Current Liabilities</b>			
Trade and other payables	16	12,481,084	15,305,568
Unearned income	14	11,909,051	8,693,225
Capital grants	15	-	470,702
		<u>24,390,135</u>	<u>24,469,495</u>
<b>Total Liabilities</b>		<u>37,899,236</u>	<u>36,113,801</u>
<b>Total Equity and Liabilities</b>		<u>70,648,226</u>	<u>58,461,204</u>

The financial statements and the notes on pages 4 to 35, were approved by the council on 07/06/2024 and were signed on its behalf by

  
Council Chairperson

  
Director

The accounting policies on pages 16 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 2023

### Statement of Changes in Reserves

Figures in Zambian Kwacha	Revaluation reserve	Retained income	Total equity
Balance at 1 January 2022	24,523,008	(1,575,177)	22,947,831
Loss for the year	-	(600,428)	(600,428)
Other comprehensive income	-	-	-
<b>Total comprehensive Loss 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>
Balance at 1 January 2023	24,078,727	(1,731,322)	22,347,405
Profit for the year	-	10,401,585	10,401,585
<b>Total comprehensive income for the year</b>	<b>-</b>	<b>10,401,585</b>	<b>10,401,585</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 2023</b>	<b>23,634,446</b>	<b>9,114,544</b>	<b>32,748,990</b>

Note(s)

13

The accounting policies on pages 16 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 2023

## Statement of Cash Flows

Figures in Zambian Kwacha	Note(s)	2023	2022
<b>Cash flows from operating activities</b>			
Surplus (deficit) for the year		10,401,585	(600,428)
<b>Adjustments for non-cash items:</b>			
Depreciation		1,417,828	1,381,820
Surplus (deficit) on sale of assets		(60,300)	(162,836)
Gains on exchange differences		(254,414)	(45,415)
Interest income		(497,572)	(198,622)
<b>Changes in working capital:</b>			
(Increase) decrease in inventories		(174,671)	(7,641)
(Increase) decrease in trade and other receivables		(5,115,154)	(2,861,303)
Increase (decrease) in trade and other payables		(2,824,484)	5,098,736
Increase (decrease) in unearned income		3,215,826	1,314,425
<b>Cash generated from operations</b>		<b>6,108,644</b>	<b>3,918,736</b>
Interest income		497,572	198,622
Gains on exchange differences		254,414	45,145
<b>Net cash from operating activities</b>		<b>6,860,632</b>	<b>4,162,773</b>
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	8	(951,436)	(1,099,732)
Proceeds from sale of property, plant and equipment	8	60,300	162,836
Purchases of intangible assets	9	(188,370)	(260,261)
<b>Net cash from investing activities</b>		<b>(1,079,506)</b>	<b>(1,197,157)</b>
<b>Cash flows from financing activities</b>			
Movement in capital grants	15	1,394,093	2,072,582
<b>Total cash movement for the year</b>		<b>7,175,219</b>	<b>5,038,198</b>
Cash and cash equivalents at the beginning of the year		22,134,626	17,096,428
<b>Cash and cash equivalents at the end of the year</b>	12	<b>29,309,845</b>	<b>22,134,626</b>

The accounting policies on pages 16 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 2023

## 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 2.

### 1. Material accounting policies

Management has considered the principles of materiality in IFRS Practice Statement 2 Making Materiality Judgements, and only those accounting policies which are considered material have been presented in these financial statements.

#### 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 material 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.



## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### Accounting Policies

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

##### 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. The useful life of manufacturing equipment is assessed annually based on factors including wear and tear, technological obsolescence and usage requirements.

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

##### Provisions

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

#### 1.3 Property, plant and equipment

Property, plant and equipment is initially measured at cost.

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 surplus or deficit in the year in which they are incurred.

Property, plant and equipment is subsequently stated at cost less accumulated depreciation and impairment losses except for land which is not depreciated.

On revaluation, the accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset.

The revaluation reserve related to a specific asset is transferred directly to retained income as the asset is used. The amount transferred is equal to the difference between depreciation based on the revalued carrying amount and depreciation based on the original cost of the asset, net of deferred tax.

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 fixtures	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 period. No material changes were made.

There were no indicators of impairment for property, plant and equipment and no impairment tests were performed.

#### 1.4 Intangible assets

Intangible assets are initially recognised at cost.

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

Amortisation is provided to write down the intangible assets, on a straight line basis, to their residual values as follows:

## **Zambia Institute of Advanced Legal Education**

Financial Statements for the year ended 31 December 2023

### **Accounting Policies**

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#### **1.4 Intangible assets (continued)**

The useful life and amortisation method of intangible assets are reviewed at the end of each reporting period. No material changes were made.

There were no indicators of impairment for intangible assets and no impairment tests were performed.

#### **1.5 Financial instruments**

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

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis.

The material accounting policies for each type of financial instrument held by the Institute are presented below:

##### **Trade and other receivables**

Trade and other receivables, excluding, when applicable, VAT and prepayments, are measured, subsequent to initial recognition, at undiscounted invoice price.

The amortised cost is the amount recognised on the receivable initially, minus principal repayments, plus cumulative amortisation (interest) using the effective interest method of any difference between the initial amount and the maturity amount, adjusted for any loss allowance.

The accounting policy for impairment of trade and other receivables is set out in the loss allowances and write offs accounting policy.

##### **Impairment - Expected credit losses and write offs**

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.

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 movement in credit loss allowance is recognised in surplus or deficit with a corresponding adjustment to the carrying amount of the instrument through a loss allowance account.

The Institute writes off an instrument 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. Instruments written off may still be subject to enforcement activities under the Institute's recovery procedures. Any recoveries made are recognised in profit or loss.

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

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

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

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

#### **1.6 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 2023

### **Accounting Policies**

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#### **1.7 Inventories**

Inventories are measured at the lower of cost and net realisable value on the first-in-first-out basis.

Write downs and reversals of write downs of inventories are included as part of the cost of goods sold.

#### **1.8 Impairment of assets**

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. If the recoverable amount cannot be determined for an individual asset, then it is determined for the cash generating unit to which the asset belongs.

Impairment losses are recognised immediately in profit or loss.

#### **1.9 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 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.

## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### Accounting Policies

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#### 1.10 Provisions and contingencies

The Institute recognises provisions in circumstances where it has a present obligation resulting from past events, which can be measured reliably and for which it is probable that the Institute will be required to settle the obligation.

There is always a degree of estimation uncertainty involved with provisions as they are measured at management's best estimate of the amount which will be required to settle the obligation. When the effect of discounting is material, the provision is measured at the present value of such amounts.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in 21.

#### 1.11 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).

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.



## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### Accounting Policies

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#### 1.12 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.

#### 1.13 Direct costs

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.

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

## **Zambia Institute of Advanced Legal Education**

Financial Statements for the year ended 31 December 2023

### **Accounting Policies**

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#### **1.14 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.

Foreign currency monetary items are translated at the end of the reporting period using the closing rate.

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.

Refer to 18 for the individual accounting policies for financial instruments for the detailed foreign exchange accounting policies.

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

## Notes to the Financial Statements

Figures in Zambian Kwacha

2023

2022

### 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:

##### International tax reform - Pillar two model rules - amendments to IAS 12

The amendments incorporate into IAS 12, taxes arising from tax law enacted or substantively enacted to implement the Pillar Two model rules published by the Organisation for Economic Co-operation and Development. As an exception, deferred tax assets and liabilities shall not be recognised, nor information about them disclosed related to Pillar Two income taxes. Disclosures about applying this exception to deferred tax are required. Any current tax income or expense related to Pillar Two income taxes is required to be disclosed separately. In addition, where the legislation is enacted or substantively enacted, but not yet in effect, management are required to disclose known or reasonably estimable information of the entity's exposure to Pillar Two taxes arising from that legislation.

The effective date of the amendment is for years beginning on or after 1 January 2024.

The Institute has adopted the amendment for the first time in the 2023 financial statements.

The impact of the amendment is not material.

##### 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 1 January 2023.

The Institute has adopted the amendment for the first time in the 2023 financial statements.

The impact of the amendment is not material.

##### 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 1 January 2023.

The Institute has adopted the amendment for the first time in the 2023 financial statements.

The impact of the amendment is not material.

##### 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.

## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

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

The effective date of the amendment is for years beginning on or after 1 January 2023.

The Institute has adopted the amendment for the first time in the 2023 financial statements.

The impact of the amendment is not material.

#### 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 1 January 2023.

The Institute has adopted the amendment for the first time in the 2023 financial statements.

The impact of the amendment is not material.

#### 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 1 January 2023.

The Institute expects to adopt the standard for the first time in the 2023 financial statements.

The impact of the standard is not material.

#### 2.2 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 1 January 2024 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.

#### Lack of exchangeability - amendments to IAS 21

The amendments apply to currencies which are not exchangeable. The definition of exchangeable is provided as being when an entity is able to obtain the other currency within a time frame that allows for a normal administrative delay and through a market or exchange mechanism in which an exchange transaction would create enforceable rights and obligations. The amendments require an entity to estimate the spot exchange rate at measurement date when a currency is not exchangeable into another currency. Additional disclosures are also required to enable users of financial statements to understand the impact of the non-exchangeability on financial performance, financial position and cash flow.

The effective date of the amendment is for years beginning on or after 1 January 2025.

The Institute expects to adopt the amendment for the first time in the 2025 financial statements.



## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

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

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

##### **Supplier finance arrangements - amendments to IAS 7 and IFRS 7**

The amendment applies to circumstances where supplier finance arrangements exist. These are arrangements whereby finance providers pay the suppliers of the entity, thus providing the entity with extended payment terms or the suppliers with early payment terms. The entity then pays the finance providers based on their specific terms and conditions. The amendment requires the disclosure of information about supplier finance arrangements that enable users of financial statements to assess the effects of those arrangements on the entity's liabilities and cash flows as well as on the entity's exposure to liquidity risk.

The effective date of the amendment is for years beginning on or after 1 January 2024.

The Institute expects to adopt the amendment for the first time in the 2024 financial statements.

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

##### **Non-current liabilities with covenants - amendments to IAS 1**

The amendment applies to the classification of liabilities with loan covenants as current or non-current. If an entity has the right to defer settlement of a liability for at least twelve months after the reporting period, but subject to conditions, then the timing of the required conditions impacts whether the entity has a right to defer settlement. If the conditions must be complied with at or before the reporting date, then they affect whether the rights to defer settlement exists at reporting date. However, if the entity is only required to comply with the conditions after the reporting period, then the conditions do not affect whether the right to defer settlement exists at reporting date. If an entity classifies a liability as non-current when the conditions are only required to be met after the reporting period, then additional disclosures are required to enable the users of financial statements to understand the risk that the liabilities could become repayable within twelve months after the reporting period.

The effective date of the amendment is for years beginning on or after 1 January 2024.

The Institute expects to adopt the amendment for the first time in the 2024 financial statements.

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 1 January 2024.

The Institute expects to adopt the amendment for the first time in the 2024 financial statements.

It is unlikely that the amendment 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 2023

## Notes to the Financial Statements

Figures in Zambian Kwacha	2023	2022
<b>3. Revenue</b>		
<b>Revenue from contracts with customers</b>		
Sale of goods	375,737	67,355
Tuition and other fees	27,404,682	25,265,174
Government grants	3,778,196	3,777,759
	<b>31,558,615</b>	<b>29,110,288</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	375,737	67,355
<b>Rendering of services</b>		
Tuition and other fees	25,910,737	23,070,174
Workshop income	1,493,945	2,195,000
	<b>27,404,682</b>	<b>25,265,174</b>
<b>Other revenue</b>		
Government grants	3,778,196	3,777,759
<b>Total revenue from contracts with customers</b>	<b>31,558,615</b>	<b>29,110,288</b>
<b>Timing of revenue recognition</b>		
<b>At a point in time</b>		
Sale of lawyers garments	375,737	67,355
Government grants	3,778,196	3,777,759
Workshop income	1,493,945	2,195,000
	<b>5,647,878</b>	<b>6,040,114</b>
<b>Over time</b>		
Tuition and other fees	25,910,737	23,070,174
<b>Total revenue from contracts with customers</b>	<b>31,558,615</b>	<b>29,110,288</b>
<b>4. Direct costs</b>		
Sale of goods	107,216	55,008
Rendering of services	8,010,515	8,147,805
	<b>8,117,731</b>	<b>8,202,813</b>
<b>Sale of goods</b>		
Sale of goods	107,216	55,008
<b>Rendering of services</b>		
Lecturers fees and other expenses	8,010,515	8,147,805

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

## Notes to the Financial Statements

Figures in Zambian Kwacha		2023	2022
<b>5. Other operating income</b>			
Modules, revision kits and statutes		8,158,585	4,230,158
Petition fees		600,000	510,000
Other income		1,894,322	408,253
Interest income		497,572	198,622
Library fees and internet subscription		582,515	1,113,809
		<u>11,732,994</u>	<u>6,460,842</u>
<b>6. Other operating gains (losses)</b>			
<b>Gains (losses) on disposal of assets</b>			
Property, plant and equipment	8	<u>60,300</u>	<u>162,836</u>
<b>Foreign exchange gains (losses)</b>			
Net foreign exchange gains		<u>254,414</u>	<u>45,415</u>
<b>Total other operating gains (losses)</b>		<u>314,714</u>	<u>208,251</u>
<b>7. Operating profit (loss)</b>			
Operating profit (loss) for the year is stated after charging (crediting) the following, amongst others:			
<b>Auditor's remuneration - external audit</b>			
Audit fees		<u>132,417</u>	<u>132,472</u>
<b>Remuneration, other than to employees</b>			
Consulting and professional services		<u>313,194</u>	<u>932,078</u>
<b>Employee costs</b>			
Salaries, wages, bonuses and other benefits		<u>17,443,873</u>	<u>19,938,961</u>
<b>Depreciation and amortisation</b>			
Depreciation of property, plant and equipment		<u>1,417,828</u>	<u>1,381,820</u>

## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

#### 8. Property, plant and equipment

	Buildings	Furniture	Motor vehicles	Office Equip	IT equipment	Library books	Capital - WIP	Total
<b>Cost</b>								
At 1 January 2022	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)
<b>At 31 December 2022</b>	<b>30,373,535</b>	<b>2,864,066</b>	<b>3,146,459</b>	<b>1,414,049</b>	<b>578,202</b>	<b>1,992,164</b>	<b>2,374,469</b>	<b>42,742,944</b>
<b>Depreciation</b>								
At 1 January 2022	312,013	109,446	-	367,695	75,360	-	86,882	951,396
Disposals and scrappings	-	-	(60,300)	-	-	-	-	(60,300)
<b>At 31 December 2023</b>	<b>30,685,548</b>	<b>2,973,512</b>	<b>3,086,159</b>	<b>1,781,744</b>	<b>653,562</b>	<b>1,992,164</b>	<b>2,461,351</b>	<b>43,634,040</b>
<b>Depreciation</b>								
At 1 January 2022	(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)
<b>At 31 December 2022</b>	<b>(4,885,383)</b>	<b>(2,645,800)</b>	<b>(3,145,459)</b>	<b>(804,876)</b>	<b>(485,736)</b>	<b>(1,505,387)</b>	<b>-</b>	<b>(13,472,641)</b>
<b>Disposals</b>	<b>-</b>	<b>-</b>	<b>60,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,300</b>
<b>Depreciation</b>	<b>(613,711)</b>	<b>(21,889)</b>	<b>-</b>	<b>(356,348)</b>	<b>(117,583)</b>	<b>(298,825)</b>	<b>-</b>	<b>(1,408,356)</b>
<b>At 31 December 2023</b>	<b>(5,499,094)</b>	<b>(2,667,689)</b>	<b>(3,085,159)</b>	<b>(1,161,224)</b>	<b>(603,319)</b>	<b>(1,804,212)</b>	<b>-</b>	<b>(14,820,697)</b>
<b>Carrying amount</b>								
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)
<b>At 31 December 2022</b>	<b>25,488,152</b>	<b>218,266</b>	<b>1,000</b>	<b>609,173</b>	<b>92,466</b>	<b>486,777</b>	<b>2,374,469</b>	<b>29,270,303</b>
Cost	30,685,548	2,973,512	3,086,159	1,829,100	653,602	1,992,164	2,461,351	43,681,436
Accumulated depreciation	(5,499,094)	(2,667,689)	(3,085,160)	(1,218,052)	(603,319)	(1,804,211)	-	(14,877,525)
<b>At 31 December 2023</b>	<b>25,186,454</b>	<b>305,823</b>	<b>999</b>	<b>611,048</b>	<b>50,283</b>	<b>187,953</b>	<b>2,461,351</b>	<b>28,803,911</b>

## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

#### 9. Intangible assets

	2023			2022		
	Cost / Valuation	Accumulated amortisation	Carrying value	Cost / Valuation	Accumulated amortisation	Carrying value
Intangible assets under development	678,964	-	678,964	490,594	-	490,594

#### Reconciliation of intangible assets - 2023

	Opening balance	Additions	Total
Intangible assets under development	490,594	188,370	678,964

#### Reconciliation of intangible assets - 2022

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

#### 10. Trade and other receivables

##### Financial instruments:

Trade receivables	11,740,546	6,472,648
Loss allowance	(3,113,634)	(2,706,455)
Trade receivables at amortised cost	8,626,912	3,766,193
Other receivable	2,249,587	1,912,769

##### Non-financial instruments:

Prepayments	193,646	276,029
<b>Total trade and other receivables</b>	<b>11,070,145</b>	<b>5,954,991</b>

#### Financial instrument and non-financial instrument components of trade and other receivables

At amortised cost	10,876,499	5,678,962
Non-financial instruments	193,646	276,029
	<b>11,070,145</b>	<b>5,954,991</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.

#### Reconciliation of loss allowances

The following table shows the movement in the loss allowance (lifetime expected credit losses) for trade receivables:

Balance at 1 January	2,706,455	1,761,223
Increase in provision	407,179	945,232
	<b>3,113,634</b>	<b>2,706,455</b>

#### Exposure to currency risk

Refer to note 18 for details of currency risk management for trade receivables.



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

## Notes to the Financial Statements

Figures in Zambian Kwacha	2023	2022
<b>10. Trade and other receivables (continued)</b>		
<b>Fair value of trade and other receivables</b>		
The fair value of trade and other receivables approximates their carrying amounts.		
<b>11. Inventories</b>		
Consumables	602,044	429,882
Merchandise ( lawyers garments)	183,317	180,808
	<b>785,361</b>	<b>610,690</b>
<b>12. Cash and cash equivalents</b>		
Cash and cash equivalents consist of:		
Cash on hand	4,000	3,560
Bank balances	18,117,158	16,983,198
Short-term deposits	11,188,687	5,147,868
	<b>29,309,845</b>	<b>22,134,626</b>
<b>13. Revaluation reserve</b>		
Balance at 1 January	24,078,727	24,523,008
Transfer between reserves	(444,281)	(444,281)
	<b>23,634,446</b>	<b>24,078,727</b>
<b>14. Unearned income</b>		
Balance at 1 January	8,693,225	7,378,800
Provision for the year	11,909,051	8,693,225
Transfer to income	(8,693,225)	(7,378,800)
	<b>11,909,051</b>	<b>8,693,225</b>
Deferred income relate to fees received in advance from Legal Practitioners Qualifying Examination (LPQE) students.		
<b>15. Capital grants</b>		
<b>Reconciliation of capital grants</b>		
Balance at 1 January	12,115,008	10,042,431
Received during the year	2,264,376	2,264,364
Amortisation	(658,582)	(415,614)
Interest received	259,001	223,827
Repayment during the year	(470,702)	-
	<b>13,509,101</b>	<b>12,115,008</b>
<b>Split between non-current and current portions</b>		
Non current liability	13,509,101	11,644,306
Current liability	-	470,702
	<b>13,509,101</b>	<b>12,115,008</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 2023

## Notes to the Financial Statements

Figures in Zambian Kwacha	2023	2022
<b>16. Trade and other payables</b>		
<b>Financial instruments:</b>		
Trade payables	669,752	1,699,770
Other payables	8,384,400	9,763,140
Student payables	2,580,814	3,046,577
Statutory payables	846,118	796,081
	<b>12,481,084</b>	<b>15,305,568</b>
<b>Financial instrument and non-financial instrument components of trade and other payables</b>		
At amortised cost	12,481,084	15,305,564
<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>Fair value of trade and other payables</b>		
The fair value of trade and other payables approximates their carrying amounts.		
<b>17. Related parties</b>		
Relationships		
Principal controlling party	Government of the Republic of Zambia	
Members of key management	Mrs Leah Ngulube	
<b>Related party balances</b>		
<b>Capital grants</b>		
Government of the Republic of Zambia <sup>a</sup>	13,509,101	11,644,306
<b>Related party transactions</b>		
<b>Grants paid to (received from) related parties</b>		
Operational grants- GRZ	(3,778,196)	(3,770,759)
Capital grants- GRZ	(2,264,376)	(2,264,364)
<b>Compensation to council members and other key management</b>		
Council allowances	1,072,346	1,234,050
Remuneration of key management personnel	2,965,884	3,814,066
	<b>4,038,230</b>	<b>5,048,116</b>



# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

## Notes to the Financial Statements

Figures in Zambian Kwacha		2023	2022	
18. Financial instruments and risk management				
Categories of financial instruments				
Categories of financial assets				
2023				
	Note(s)	Undiscounted cost	Total	Fair value
Trade and other receivables	10	10,876,499	10,876,499	10,876,499
Cash and cash equivalents	12	29,309,845	29,309,845	29,309,845
		40,186,344	40,186,344	40,186,344
2022				
	Note(s)	Undiscounted cost	Total	Fair value
Trade and other receivables	10	5,678,962	5,678,962	5,678,962
Cash and cash equivalents	12	22,134,626	22,134,626	22,134,626
		27,813,588	27,813,588	27,813,588
Categories of financial liabilities				
2023				
	Note(s)	Undiscounted cost	Total	Fair value
Trade and other payables	16	12,481,084	12,481,084	12,481,084
2022				
	Note(s)	Undiscounted cost	Total	Fair value
Trade and other payables	16	15,305,564	15,305,564	15,305,564
Capital risk management				
Trade and other payables		16	12,481,084	15,305,564
Cash and cash equivalents		12	(29,309,845)	(22,134,626)
Net borrowings			(16,828,761)	(6,829,062)
Equity			32,748,990	22,347,405
Gearing ratio			(51)%	(31)%

## Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

### Notes to the Financial Statements

Figures in Zambian Kwacha	2023	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, interest rate risk and price 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:

		2023			2022		
		Gross carrying amount	Credit loss allowance	Undiscounted cost / fair value	Gross carrying amount	Credit loss allowance	Undiscounted cost/ fair value
Trade and other receivables	10	14,183,779	(3,113,634)	11,070,145	8,661,446	(2,706,455)	5,954,991
Cash and cash equivalents	12	29,309,845	-	29,309,845	22,134,626	-	22,134,626
		<b>43,493,624</b>	<b>(3,113,634)</b>	<b>40,379,990</b>	<b>30,796,072</b>	<b>(2,706,455)</b>	<b>28,089,617</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:

<b>Current assets:</b>			
Cash and cash equivalents	12	859,981	569,386

##### Exposure in foreign currency amounts

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

##### US Dollar exposure:

<b>Current assets:</b>			
Cash and cash equivalents	12	33,417	31,519

# Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2023

## Notes to the Financial Statements

Figures in Zambian Kwacha	2023	2022
<b>18. Financial instruments and risk management (continued)</b>		
<b>Exchange rates</b>		
Zambian Kwacha per unit of foreign currency:		
US Dollar	25.735	18.065
Foreign currency per Zambian Kwacha		
US Dollar	0.039	0.055

### 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 2023, if the dollar exchange rate had been 10.000% (2022: 10.000%) higher or lower during the period, with all other variables held constant, profit or loss for the year would have been ZMW 1,155,733 (2022: ZMW (8,853,068)) higher and ZMW 927,412 (2022: ZMW (653,377)) 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. 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.

### 21. Contingencies

There were no contingent liabilities at the end of the year (2022; ZMW Nil).

### 22. Commitments

There were no capital commitments at the end of the year (2022; ZMW Nil).

### 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 2023

## Detailed Income Statement

Figures in Zambian Kwacha	Note(s)	2023	2022
<b>Revenue</b>			
Sale of goods		375,737	67,355
Rendering of services		27,404,682	25,265,174
Government grants		3,778,196	3,777,759
	3	<b>31,558,615</b>	<b>29,110,288</b>
<b>Direct costs</b>	4	<b>(8,117,731)</b>	<b>(8,202,813)</b>
<b>Gross surplus</b>		<b>23,440,884</b>	<b>20,907,475</b>
<b>Other operating income</b>	5	<b>11,732,994</b>	<b>6,460,842</b>
<b>Other operating gains (losses)</b>			
Gains on disposal of assets		60,300	162,836
Foreign exchange gains		254,414	45,415
	6	<b>314,714</b>	<b>208,251</b>
<b>Other operating expenses</b>			
Advertising		456,020	5,763
Auditor's remuneration - external audit	7	132,417	132,472
Bad debts		407,180	945,232
Bank charges		264,353	154,998
Cleaning		266,675	219,719
Computer expenses		45,685	39,049
Consulting and professional fees - legal fees		313,194	932,078
Council allowances		1,072,346	1,234,050
Depreciation		1,417,828	1,381,820
Employee costs		17,443,873	19,938,961
Business functions		198,893	98,520
Utility bills		128,840	192,623
Insurance		225,654	242,640
Motor vehicle expenses		101,579	251,846
Rent and rates		146,063	52,322
Postage		7,000	6,500
Printing and stationery		252,844	527,292
Staff uniforms		20,460	4,118
Repairs and maintenance		290,216	162,187
Security		228,912	254,804
Staff welfare		437,464	432,866
Subscriptions		409,038	178,238
Telephone and internet		653,600	448,910
Training		166,873	339,988
		<b>25,087,007</b>	<b>28,176,996</b>
<b>Surplus (deficit) for the year</b>		<b>10,401,585</b>	<b>(600,428)</b>

The accounting policies on pages 16 to 22 and the notes on pages 23 to 34 form an integral part of the financial statements.

The supplementary information presented does not form part of the financial statements.

