



Zambia Institute of Advanced  
Legal Education



# ANNUAL REPORT 2021

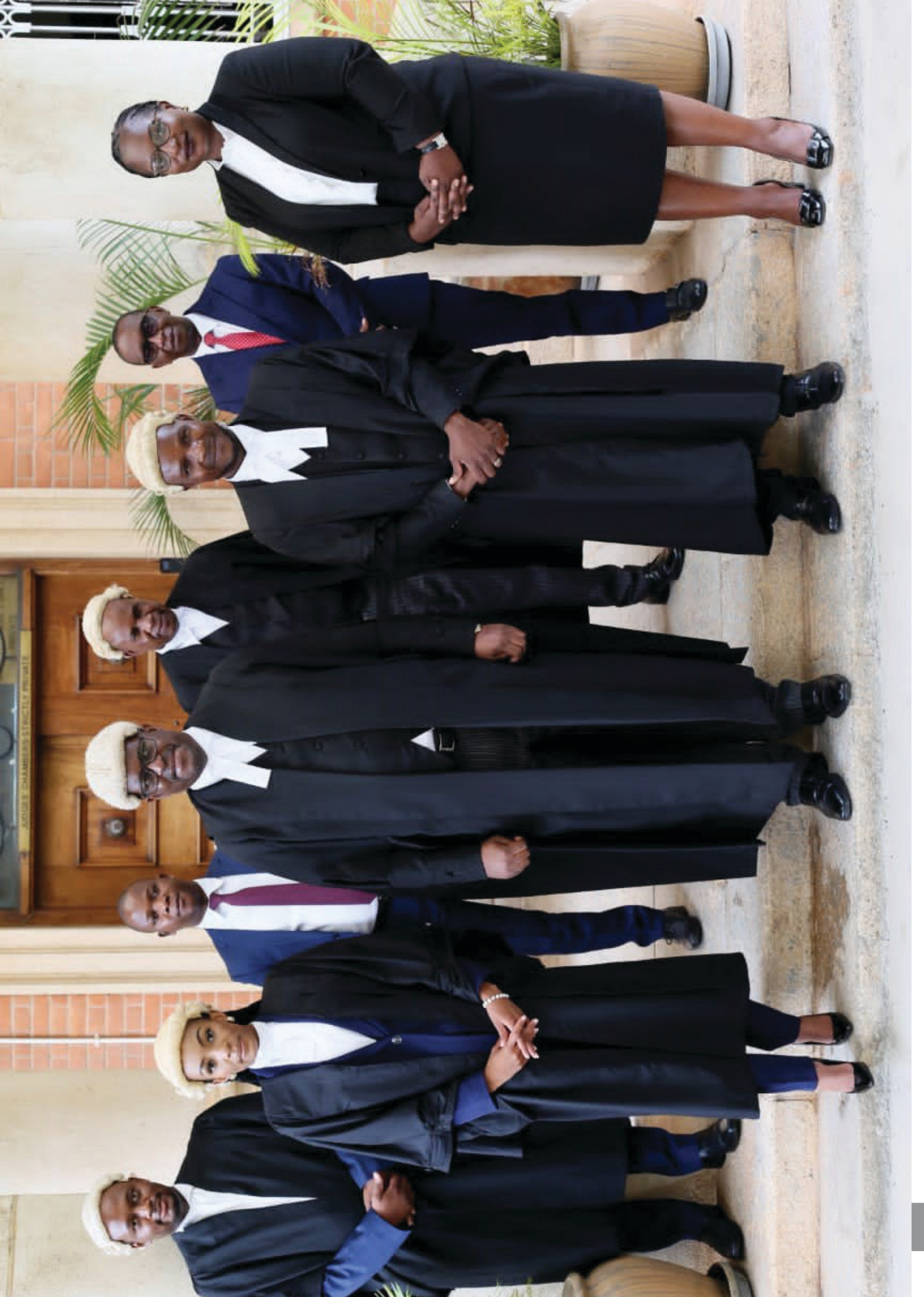
*A Centre of Excellence in Law Practice Education*





Zambia Institute of Advanced  
Legal Education

# **ANNUAL REPORT 2021**



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## FOREWORD



The Zambia Institute of Advanced Legal Education (hereinafter referred to as “ZIALE” or “the Institute”) is mandated with the responsibility of providing national, regional and international post-graduate legal studies, and training in Legislative Drafting as well as other courses (Section 4(1)). The Annual Report covers the period from 1st January 2021 to 31st December 2021.

The mandate of the Zambia Institute of Advanced Legal Education is discharged through the various Council committees namely;

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

The report provides an assessment of the performance of the Zambia Institute of Advanced Legal Education, the progress made as well challenges faced while implementing the various programmes and activities. The report further highlights the strategic objectives set by the Zambia Institute of Advanced Legal Education for the period 2019 to 2021. It also highlights the possible solutions to the challenges encountered in 2021.

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



Honourable Mulambo Haimbe SC ,MP

**MINISTER OF JUSTICE**



## **ACKNOWLEDGEMENTS**



The Zambia Institute of Advanced Legal Education in 2021 received technical and financial support from several cooperating Partners and the Government. The Zambia Institute of Advanced Legal Education is accordingly indebted to the various organisations and stakeholders that provided valuable support that enhanced the delivery of services, particularly in the essentials of legal practice to postgraduate law students leading to the admission of qualifying students as legal practitioners. The valuable support also enabled the Zambia Institute of Advanced Legal Education to fulfil

its mandate of providing national, regional and international post-graduate legal studies, and training in Legislative Drafting as well as other courses.

Special thanks and appreciation goes to the Minister of Justice Hon Mulambo Haimbe SC, MP for ably steering the strategic and policy direction of the Institute. The timely interventions often helped secure resources for the Zambia Institute of Advanced Legal Education. These resources went a long way in the operations of the Institute and enabled a conducive environment for the delivery of quality services to stakeholders.

Finally, I am indebted to the ZIALE Council Members who executed their duties with exceptional excellence and all staff at the Zambia Institute of Advanced Legal Education for their continued commitment, in particular for coordinating the preparation of this 2021 Annual report.

A handwritten signature in black ink, appearing to read 'MK', written in a cursive style.

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. the Permanent Secretary responsible for administration in the Ministry responsible for justice;
- e. a representative of the Attorney-General with expertise in legislative drafting;
- f. a representative of the Law Association of Zambia;
- g. a representative of the Zambia Institute of Chartered Accountants;
- h. a representative of the department of the Clerk of the National Assembly;
- i. a dean and one senior lecturer from the Law School of a public university, nominated by the Minister responsible for education;
- j. a dean and one senior lecturer from the Law School of a private university, nominated by the Minister responsible for education;
- k. a magistrate who is admitted as a legal practitioner under the Legal Practitioners Act, nominated by the Magistrates and Judges Association of Zambia;
- l. two legal practitioners appointed by the Minister; and,
- m. 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), the Director of Public Prosecutions and the Permanent Secretary, 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. Accredite law schools at private and public universities and set the criteria for accreditation;
- f. Approve qualifications of foreign students who wish to be enrolled at the Institute;
- g. Set and hold examinations for candidates for admission as legal practitioners;
- h. Provide post-graduate judicial training for Magistrates and Judges;
- i. Encourage international cooperation in post-graduate legal and legislative drafting studies provided by the Council;
- j. Provide such post-graduate courses of legal studies, set and hold examinations in such courses as the Council may think necessary;
- k. Prepare and publish a syllabus of courses of study essential for purposes of any examination set and held by the Council;
- l. Issue certificates to persons who are successful candidates in examinations conducted by the Council;
- m. Appoint the teaching staff of the Institute; and
- n. 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:

- a. Finance and Administration Committee
- b. Enrolments and Admissions Committee
- c. Training and Curriculum Development Committee
- d. Board of Examiners
- e. 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 not yet functional by the end of the year under review.

#### 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, enrolments, 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 Secretary and other staff of the Institute. There were seven (7) administrative departments in the Directorate - Accounts and Stores, Human Resource & Administration, Procurement, Internal Audit, Information, Communication Technology & Library, Accreditation and Examinations and Programmes & Planning.

The Zambia Institute of Advanced Legal Education is headed by the Director who is the Chief Executive Officer. The Director is deputised by one Deputy Director. The Council Secretary is in charge of the legal matters pertaining to the Institute.

The Director oversees the heads of Accreditation and Examinations, Procurement, Internal Audit and Accounts and Stores Units. The Deputy Director on the other hand oversees Programmes and Planning Units, Information, Communication Technology & Library and Human Resource and Administration.



## CHAPTER TWO

### 2.0 MANDATE AND FUNCTIONS OF ZIALE

#### 2.1 INTRODUCTION

#### 2.2 MANDATE

The Council of the Zambia Institute of Advanced Legal Education (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 Education.

#### 2.4 VALUE STATEMENT

##### Professionalism

We competently and ethically execute our duties.

##### Integrity

- We conduct ourselves honestly and truthfully in the execution of our duties.

##### Transparency

- We carry out our duties with clarity and openness.

##### Teamwork

- We cooperate with others beyond personal differences to achieve our goals

##### Accountability

- We take responsibility for our actions in the execution of duties

##### Innovation

- We are dynamic and creative in our approach to service delivery

#### 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”**

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 – 2019 - 2021

##### 2.6.1 Strategic Objective 1: Improve Lecture delivery and assessments management

For ZIALE to excel in practical legal training, improved lecture delivery by establishing and operationalising the Curriculum Development Committee, strengthening accreditation of law schools; and developing and implementing a tutorial programme is required.

These measures are aimed at improving the pass rate and the quality of legal practitioners and non-legal professionals.

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: Improve sources and management of financial resources**

In addition to improving client and stakeholder management, operational excellence will be attained by improving sources and management of financial resources. This entails developing and implementing a resource mobilisation strategy, strengthening the planning, budgetary and monitoring system and adherence to the procurement legal framework as well as strengthening internal controls and risk management systems.

These measures are aimed at increasing financial resources and attaining cost effectiveness.

### **2.6.3 Strategic Objective 3: Improve Operational Systems and stakeholder relationships**

Attaining Operational Excellence will entail improving client and stakeholder management. In this regard, the Institute will develop and implement a stakeholder engagement strategy and a Service Delivery Charter. These interventions are aimed at increasing stakeholder support and creating a positive corporate image and increasing stakeholder support.

Further, operational excellence will entail improving the operational systems of ZIALE by developing automated and integrated operational systems, developing and implementing a Service Delivery Charter and an Institutional Service Agreement.

These strategies are aimed at increasing efficiency and effectiveness in service delivery.

### **2.6.4 Strategic Objective 4: Enhance Support and Technical staff**

Enhancing human capital and the work culture will also be critical in attaining operational excellence. ZIALE will therefore take the following measures:

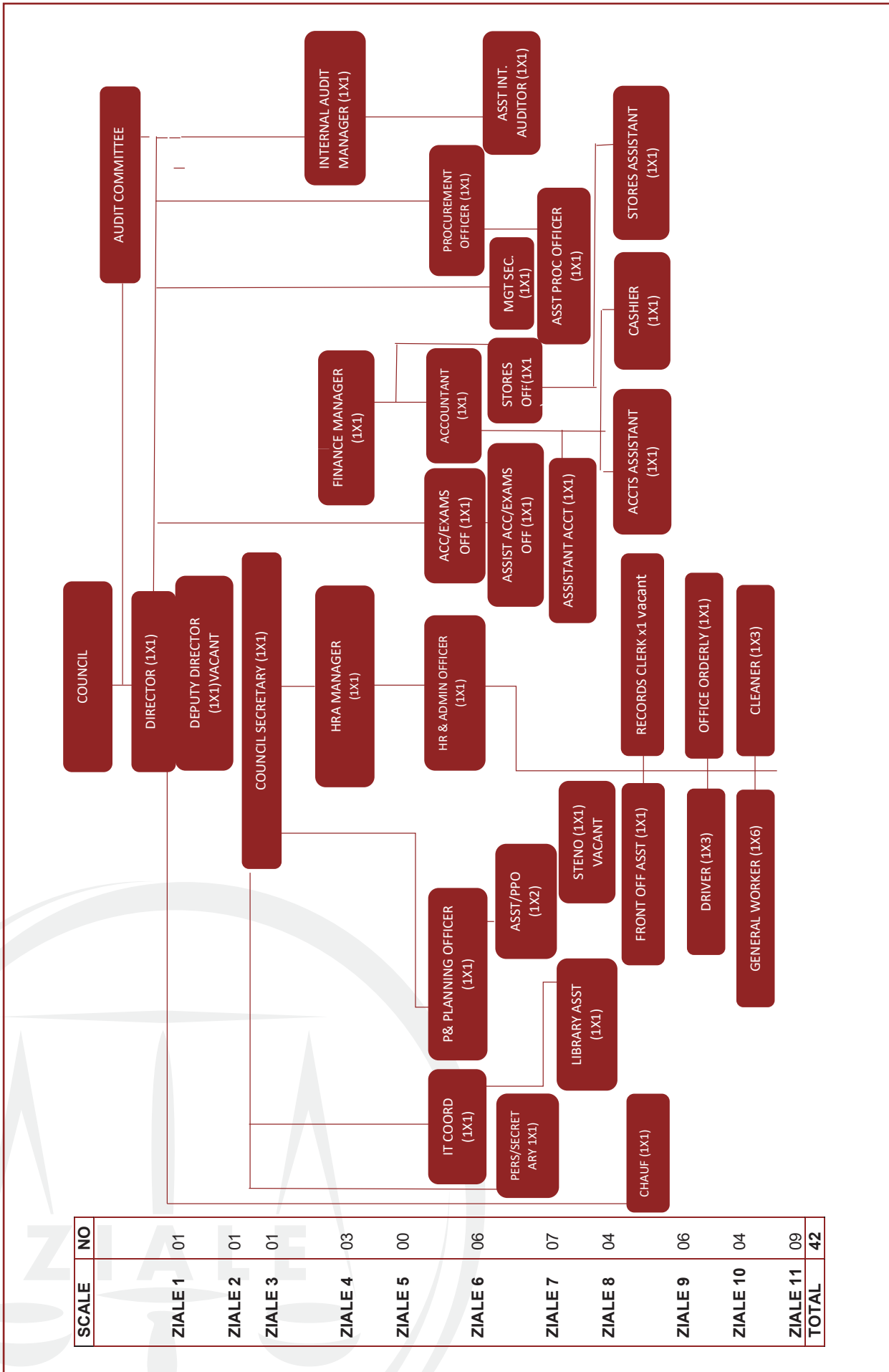
- i. develop and implement a monitoring and evaluation framework;
- ii. strengthen and implement the Performance Management System;
- iii. develop and implement a capacity building programme;
- iv. review and operationalise the organisational structure;
- v. develop and implement a rewards performance system;
- vi. develop and implement a work culture remodelling programme;
- vii. develop and implement a Code of Ethics;
- viii. strengthen the Disciplinary Code; and
- ix. develop grievances procedure Code.

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

### **2.6.5 Strategic Objective 5: Improve Institutional Infrastructure**

Operational excellence will also require improving the institutional infrastructure. This will also entail developing and implementing an Infrastructure Development Plan.

This intervention is aimed at improving the teaching and learning environment.



SCALE	NO
ZIALE 1	01
ZIALE 2	01
ZIALE 3	01
ZIALE 4	03
ZIALE 5	00
ZIALE 6	06
ZIALE 7	07
ZIALE 8	04
ZIALE 9	06
ZIALE 10	04
ZIALE 11	09
<b>TOTAL</b>	<b>42</b>





## 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 also coordinates and manages the following functions;

- i. Strategic Management of Human Resource
- ii. Monitoring and reporting on Strategic Plan implementation
- iii. Training 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.

##### 3.2.1 STAFFING

The establishment of the unit of Human Resource and Administration had a total of seventeen (17) positions in 2021, thirteen (13) filled positions and four (4) vacant positions.

The Unit is headed by a Manager at Salary Scale ZIALE 04 and is assisted by one (1) Officer at Salary Scale ZIALE 06. The Unit is supported by a Front Office Assistant at Salary Scale ZIALE 9, two (2) Drivers at Salary Scale ZIALE 10, an Office Orderly at Salary Scale ZIALE 10, five (5) General Workers at Salary Scale ZIALE 11 and two (2) Cleaners at Salary Scale ZIALE 11.

##### 3.2.2 PROGRAMMES AND ACTIVITIES IMPLEMENTED

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

- **Capacity Building**

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

- **Recruitments**

The following members of staff were recruited:

- a. Mr Ernest Chitembo, Internal Audit Manager, commenced work on 1<sup>st</sup> June 2021.
- b. Mr Godfrey Mambwe, Application Systems Administrator, commenced work on 29<sup>th</sup> November 2021.
- c. Mrs Linda Lwiindi Malama, Assistant Internal Auditor, commenced work on 29<sup>th</sup> November 2021.

- **Events**

The Unit did not participate in any events due to the Covid – 19 restrictions.

- **Transport**

During the period under review, the Institute maintained a fleet of nine (9) vehicles which were kept in serviceable condition, licensed and insured comprehensively as shown in the table below:

Table 1: Institute's Fleet as of 31<sup>st</sup> December 2021

S/N	Description	Reg. No.	Condition/Year of Registration	Remarks
1	Toyota Fortuner: Director's personal-to-holder.	BAF 2498	New/2017	Runner
2	Toyota Hilux, D/Cab: Council Secretary's personal-to-holder.	BAE 6901	New/2017	Runner
3.	Toyota Hilux, D/Cab: Pool Vehicle	ABK 6093	New/2018	Runner
4.	Mitsubishi Triton, D/Cab: Pool	BAL 9144	New/2019	Runner
5	Toyota Corolla: Pool Vehicle assigned to Director's office	ABV 9458	Runner/2010	Fair Condition
6	Chevrolet Aveo: Pool vehicle	ABZ 9529	Runner/2011	Fair Condition (ear-marked for sale)
7	Toyota Hiace Minibus	ALF 3976	Runner/2012	Fair Condition
8	Toyota Hilux Van	ALE 1076	Runner/2012	Fair Condition
9	Hino Truck	ALF 6098	Runner/2012	Runner

### 3.2.3 ACHIEVEMENTS

- (i) The following policies were developed and approved by the Council of ZIALE:
  - (a) Health Safety and Wellness Policy
  - (b) Service Delivery Charter
- (ii) The Unit revised and implemented the Performance Management Form.
- (iii) The Institute completed the restructuring exercise and submitted the report to the Finance and Administration Committee for consideration.
- (i) The Legislative Drafting room was partitioned into three offices to create more office space for members of staff.

### 3.2.4 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
- (e) The outbreak of COVID 19 prevented the Institute's attendance at national events.

### 3.2.5 RECOMMENDATIONS

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



## CHAPTER FOUR

### 4.0 PROGRAMMES AND PLANNING UNIT

#### 4.1 INTRODUCTION

The Programmes and Planning Unit is responsible for the management of training programmes and marketing activities in order to ensure availability of qualified legal and non-legal practitioners.

The Unit has the following specific functions:

- i. Develop and review training policies and guidelines;
- ii. Develop and review of curricula and teaching materials;
- iii. Manage the development and implementation of training programmes;
- iv. Manage the registration of students;
- v. Facilitate the placement and monitor trainees undertaking practical training;
- vi. Maintain a data base on students;
- vii. Verify foreign qualifications of candidates to facilitate enrolment;
- viii. Prepare and disseminate course schedules and catalogues;
- ix. Monitor the implementation of training programmes;
- x. Manage Institute marketing activities; and
- xi. Provide student welfare services.

#### 4.2 OBJECTIVES

To manage enrolment and registration to improve smooth implementation of the Institute's mandate.

To provide the programmes and planning support services to enhance the implementation of the Institute mandate.

#### 4.3 STAFFING

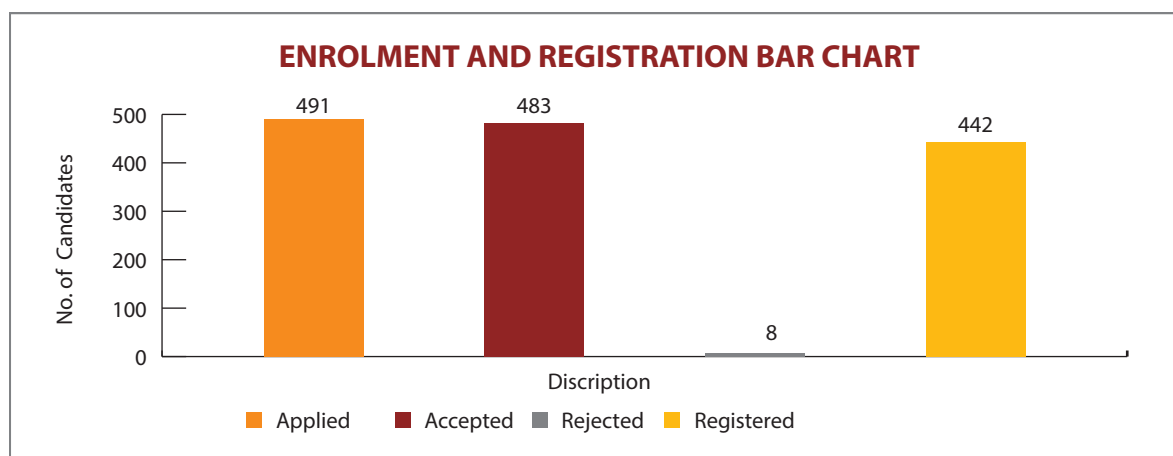
The Unit is headed by a Programmes and Planning Officer (ZIALE 6) who is assisted by one (1) Assistant Programmes and Planning Officer – Student Affairs (ZIALE 7) and one (1) Assistant Programmes and Planning Officer – Marketing (ZIALE 7).

#### 4.4 PROGRAMMES & ACTIVITIES IMPLEMENTED

Legal Practitioners Qualifying Examinations (LPQE) Course

##### LPQE 2021/2022 October Intake

In the call for applications for the 2021/2022 Intake of the LPQE Course, the institute received a total of 491 applications from different Higher Learning Institutions (HEI's). The Institute Council considered and accepted 483 candidates, out of which 443 successfully registered at the close of registration on 31st December, 2021.



### Enrolment and Registration Data

The during the period under review, term one of LPQE 2021/2022 Intake was planned for a blended learning approach (Online and Face-to-Face). The class was broken into two groups were group one was hosted physically at the Institute and group two was online for a period of four weeks. Later after four weeks, group two was hosted physically at the Institute whereas group one was online. However due to the rise in COVID -19 Cases, The Institute resolved to full-time online learning on the ZOOM platform to curb the spread of the disease until further notice.

During the Period under review, the Legal Practitioners' Qualifying Examination (LPQE) Course 2020/2021 Intake which commenced in 2020 continued as per training calendar with online learning in second and third term which ended on 9th August, 2021. They later proceeded with examinations from 20th September, 2021 to 4th October, 2021.

### 4.5 LPQE MANUAL DEVELOPMENT

HEAD		Status
Head 1	Professional Conduct and Ethics	Complete
Head 2	Bookkeeping and Accounts	Under Review
Head 3	Conveyancing and Legislative Drafting	Development Stage
Head 4	Probate and Succession	Under Review
Head 5	Commercial Transactions	Development Stage
Head 6	Company Law	Under Review
Head 7	Superior Court Procedure	Development Stage
Head 8	Subordinate Court Procedure	Development Stage
Head 9	Domestic Relations	Development Stage
Head 10	Criminal Procedure	Review Stage
Head 11	Evidence	Development Stage

To improve quality of lecture delivery and assessment; the Unit commenced the development of LPQE study manuals that will be used as reference books by students and lecturers. The Unit facilitated the finalization workshop for the first set of manuals which took place from 20th December 2021 to 24th December, 2021. The manuals are expected to be completed in the first quarter of 2022. The following table below represents the status of the manuals under development.

### 4.6 POSTGRADUATE DIPLOMA IN LEGISLATIVE DRAFTING

The Legislative Drafting programme is a five months duration course. For a candidate to qualify for

admission, they must have a Law degree from any recognized Higher Education Institution (HEI) and be admitted to practice law in their respective countries for a minimum period of one year. This is as stipulated in the Legislative Drafting Syllabus.

During the period under review, the Institute received a total of 84 applications for the Legislative Drafting programme on the closing date of Friday 16th April 2021. This represented an increase of 102.44% compared to 2020 Intake which had 41 applications. However, from the 84 applications received, a total of 79 students had registered at the close of registration.

The Institute conducted the programme online with lectures running from 14:30-17:30 hours every week day on the ZOOM platform. During the course of the programme, the Institute had a one week long physical residential session at the Andrew Mwenya Campus in Lusaka. This was to enhance Lecturer-to-Student engagement on the programme.

The Institute cleared 77 students for graduation at the end of the programme with the Ceremony planned for a date to be advised in 2022.

### **SHORT COURSES (CONTINUOUS PROFESSIONAL DEVELOPMENT COURSES)**

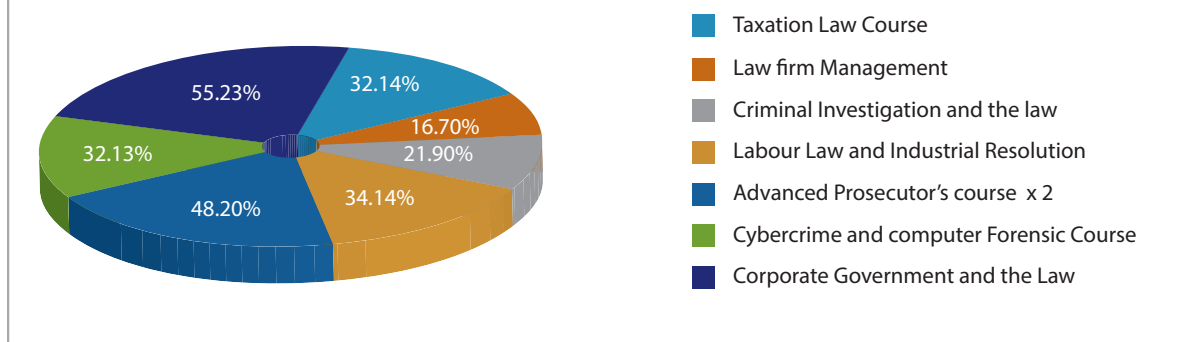
The Programmes and Planning Unit facilitate training of short courses (legal and non-legal) normally running from one to ten days. The programmes are targeted at Public, Private and not-for-profit Organizations as well as interested general members of the public.

In the year 2021, the Unit held 7 Continuous Professional Development Courses (CPDs) with Advanced Prosecutors Course held twice respectively.



*Above picture: Far Right, Attorney General and Chairperson of the ZIALE Council Mr. Mulilo Kabesha SC in a brief meeting with ZIALE Director (far left) and Trainers before officiating at the opening ceremony for the Corporate Governance and the Law Short Course in Livingstone Protea Hotel.*

## Summary of Participation for Short Courses



### VERIFICATION OF FOREIGN DEGREE

Section 4(2)(e) of the ZIALE Act Chapter 49 of the Laws of Zambia mandates the Council to verify foreign law degrees for candidates that obtained their qualifications abroad. The Unit facilitates this requirement and during the year under review, thirty three (33) applications were reviewed by Management.

### UNIT POLICIES

The Education and Training Policy was considered in the fourth quarter by the Council committee on Training and Curriculum Development. The document will be tabled to Council for approval in the first quarter of 2022.

### MARKETING PROGRAMMES

Outlined below are the major activities that were undertaken in the period under review:-

#### ADVERTISING, PUBLICITY AND EVENTS

The Unit conducted online marketing of the CPDs on Mwebantu media an online platform in the month of July and September 2021. The Institute social medial pages were also used to publicise institute events and activities during the period under review.

Further the Institute participated at the 2021 Law Association of Zambia Annual General and Conference through exhibiting the training programmes and other services available at the Institute. The conference was held from 30th September to 2nd October, 2021.

The ZIALE stand was also visited by the Minister of Justice, Honourable Mr. Mulambo Haimbe, MP. The Team was able to give him information on the available services at the Institute.



Above Pic: In the middle, Minister of Justice, Honourable Mr. Mulambo Haimbe during his visit to the ZIALE at the LAZ conference in Livingstone Avani Resort.

The Institute further enhanced marketing through adverts published on ZIALE Facebook page, ZIALE Twitter page, Website, Zambia Daily Mail Platform and through direct marketing methods i.e. solicitation letters, telephone calls, emails and stakeholder engagement meetings. Through these platforms, the Institute was able to reach out to a number of potential clients and received a lot of enquiries for the training programmes that were being promoted.

On 29th October, 2021, ZIALE Team joined the nation and the rest of the world in commemorating October Breast Cancer Awareness month. The is event was organized in order for the Institute to participate in Corporate Social Responsibility activities that affect various stakeholders in different communities and the Institute also took advantage of this activity to promote the its' corporate image and change the public perception.

**SOCIAL AND ONLINE MEDIA MANAGEMENT**

Below are the statistics of followers on the social media platforms:-

Platform	1 <sup>st</sup> Quarter 2021	2 <sup>nd</sup> Quarter 2021	3 <sup>rd</sup> Quarter 2021	4 <sup>th</sup> Quarter 2021
Facebook	7,241 Followers	7,950 Followers	9,151 Followers	10,052
Twitter	90 Followers	108 Followers	120 Followers	150
Website	710 Visits	800 Visits	956 visits	1,200
LinkedIn	211 Followers	240 Followers	285 Followers	314

**ACHIEVEMENTS**

**RECOMMENDATIONS**

- The Need to increase budgetary allocation research and development of new courses;
- The need to review the structure and enhance remunerations of staff in the Unit to match the responsibilities staff are bestowed with.
- Need to increase budgetary allocation to marketing activities to enhance further the visibility and in return demand for Institute Programmes.





## CHAPTER FIVE

### 5.0 EXAMINATIONS AND ACCREDITATION UNIT

#### 5.1 INTRODUCTION

The Examinations and Accreditation Unit is responsible for planning, administering and coordinating the Institute's examinations in order to facilitate the smooth conduct of examinations and coordinate the Accreditation process of the Legal Education Institutions.

The main functions of the Examinations and Accreditation Unit are to:

- to conduct examinations;
- to process the results;
- to receive and process petitions on behalf of the Council;
- to carry out relevant research in examinations;
- implement guidelines for accreditation and renewal of Accredited Legal Education Institutions;
- to receive applications for accreditation and renewal Legal Education Institutions;
- to coordinate inspections of Accredited Legal Education Institutions; and
- to ensure that Accredited institutions comply with the provisions of the Zambia Institute of Advanced Legal Education (Accreditation of Legal Education Institutions) Regulations, Statutory Instrument No. 86 of 2015.

#### 5.2 OBJECTIVES

To assess and determine the competence of students be admitted to the Bar; and

To also accredit Legal Education Institutions to ensure compliance to set standards and statutory provisions.

#### 5.3 STAFFING

The Unit has two (2) members of staff:

- a. Head of Unit: Examinations and Accreditation Officer at Salary Scale - ZIALE 06
- b. Assistant Examinations and Accreditation Officer at Salary Scale – ZIALE 07

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

#### 5.4.1 LEGAL PRACTITIONERS' QUALIFYING EXAMINATION (LPQE) COURSE – 2021

##### REPEATERS' EXAMINATION:

The Council of Zambia Institute of Advanced Legal Education approved Monday 1<sup>st</sup> February to Monday 15<sup>th</sup> February, 2021 as examination period for the 2021 Repeaters' Legal Practitioners' Qualifying Examination (LPQE) Course, however, the Examination was rescheduled to Monday 1<sup>st</sup> March, 2021 to Wednesday 17<sup>th</sup> March, 2021 as 2021 Repeaters' Examination due to the increased COVID – 19 cases at the time. The Examination was conducted in line with COVID-19 guidelines set by the Government of the Republic of Zambia.

**Table 1:** Shows the number of candidates who sat for the 2021 Repeaters' Examination per Head.

HEAD NO.	SUBJECT HEADS	NUMBER OF CANDIDATES WHO SAT FOR THE EXAMINATION
Head 1	Professional Ethics and Conduct	331
Head 2	Bookkeeping and Accounts	256
Head 3	Conveyancing and Legal Drafting	335
Head 4	Probate and Succession	587
Head 5	Commercial Transactions	251
Head 6	Company Law and Procedure	372
Head 7I	Civil Procedure I	584
Head 7II	Civil Procedure II	584
Head 8	Domestic Relations	194
Head 9	Criminal Law and Procedure	275
Head 10	Evidence	322

The 2021 Repeaters' Legal Practitioners' Qualifying Examination was held from Monday 1<sup>st</sup> March, 2021 to Wednesday 17<sup>th</sup> March, 2021 and was carried out in accordance with the Rules Governing the Legal Practitioners Qualifying Examinations.

Further, one (1) student was disqualified from the Conveyancing and Legal Drafting Examination for being in possession of illegal materials (class notes) during the Examination.

#### 5.4.2 LEGAL PRACTITIONERS' QUALIFYING EXAMINATION (LPQE) COURSE – 2021 MIDYEAR EXAMINATION:

The Council of Zambia Institute of Advanced Legal Education approved Monday 17<sup>th</sup> May to Tuesday 1<sup>st</sup> June 2021 as the examination period for the 2021 Midyear Examination; however, the Examinations for Criminal Procedure (Head 10) and Evidence (Head 11) were cancelled due to the increased COVID – 19 cases at the time

The Examinations for the 9 Heads were conducted in line with the COVID-19 guidelines set by the Government of the Republic of Zambia.

**Table 2:** Shows the number of candidates who sat for the 2021 Midyear Examinations per Head.

HEAD NO.	SUBJECT HEADS	NUMBER OF CANDIDATES WHO SAT FOR THE EXAMINATION
Head 1	Professional Ethics and Conduct	408
Head 2	Bookkeeping and Accounts	405
Head 3	Conveyancing and Legal Drafting	408
Head 4	Probate and Succession	408
Head 5	Commercial Transactions	408
Head 6	Company Law and Procedure	408
Head 7	Superior Courts Civil Procedure	407
Head 8	Subordinate Courts Civil Procedure	407
Head 9	Domestic Relations	407
Head 10	Criminal Procedure	N/A
Head 11	Evidence	N/A

Two students were disqualified from the 2021 Midyear Examination for being in possession of illegal material in the Examination.

During the year under review, the Institute lost two students namely, Mr Valerian Chulu and Mr Zalila Sakala who were in the 2020/2021 LPQE Intake through COVID - 19.

#### 5.4.3 MARCH, 2021 LPQE REPEATERS' EXAMINATION RESULTS

During the year under review, the Unit published the March, 2021 Repeaters' Examination Results on 25<sup>th</sup> June, 2021 away from the Schedule of Dates due to challenges faced by the COVID- 19 pandemic.

A total of two hundred and fifty-seven (257) candidates successfully passed the March 2021 Repeaters examinations out of a total of eight hundred and fifty-two (852) candidates, which translates into a 30.2% pass rate. This indicates an increase of 2.6% pass rate when compared with the two hundred and two (202) candidates who successfully passed the December 2019 LPQE Repeaters' Examination out of a total of seven hundred and thirty-one (731) candidates, which translated into 27.6% pass rate.

Of the 257 successful candidates, one hundred and forty-two (142) were females and one hundred and fifteen (115) are males. Further, from the 852 candidates who sat for the March 2021 Repeaters examination four hundred and thirty-nine (439) were females and four hundred and thirteen (413) were males. The 257 successful candidates were called to the Bar from 19<sup>th</sup>, 20<sup>th</sup>, 22<sup>nd</sup> and 26<sup>th</sup> October 2021 at Call Day set by the then Acting Chief Justice of the Republic of Zambia Honourable Mr Justice Michael Musonda, DCJ

According to the March 2021 Repeaters' Examination, Head 2 (Book-keeping) was the worst-performing Examination at 31.12 % down from 67 % during the December 2019 Repeaters' Examination. The most improved result was Head 7 (Superior Courts Civil Procedure Formerly Civil Procedure) with a 49.18% pass rate as opposed to 18% during the December 2019 Repeaters' Examination. The best performing Head was Head 9 (Domestic Relations) consecutively for December 2019 and March 2021 Repeaters' Examination.

Overall, Zambian Open University had the highest number of candidates that sat for the LPQE Repeaters' Examination in 2021 and 2019, 342 candidates and 351 candidates respectively followed by the University of Lusaka which had 136 candidates and 125 candidates. It is worth noting that the University of Africa has produced the first Advocate since the University established the School of Law.

The 2021 Repeaters Results reviewed that the highest number of candidates who were sitting for the March 2021 Repeaters' Examination were sitting for the Examination for the second time (2<sup>nd</sup> Attempt) followed by candidates who were attempting the Examination for the third time (3<sup>rd</sup> Attempt). The least number of candidates were sitting for the Examination for the eighth time (8<sup>th</sup> Attempt). The candidates that passed the March 2021 Repeaters' Examination ranged from 2005 intake to 2019 intake.

#### 5.4.4 LEGAL PRACTITIONERS' QUALIFYING EXAMINATION (LPQE) COURSE – 2021 FINAL EXAMINATION:

The Council of Zambia Institute of Advanced Legal Education approved Monday 30<sup>th</sup> August to Monday 13<sup>th</sup> September, 2021 as the examination period for the Legal Practitioners Qualifying Examination (LPQE) - 2021 Final Examinations; however, the Examination was rescheduled to Monday 20<sup>th</sup> September to Monday 4<sup>th</sup> October, 2021.

The LPQE 2021 Final Examination was conducted in line with the COVID-19 guidelines set by the Ministry of Health. Further, the Ministry of Health advised the institute to encourage students to get vaccinated against COVID-19. The Examination was conducted in line with the following public health measures as guided by the Ministry of Health:

- i. Social distance was observed by all participants at all times
- ii. Availability of hand washing facilities
- iii. Frequent use of Hand sanitizers
- iv. Practiced Hand Hygiene frequently
- v. Mandatory face masking by all participants
- vi. Used two Venues – Government Complex (Banquet Hall) and ZIALE Examination Hall

The LPQE -2021 Final Examination had two (2) Special Education Needs candidates and was granted 25% of the examination time for all the Heads as recommended by the Adhoc Committee on Special Educational Needs.

The LPQE-2021 Final Examination was carried out under the Rules Governing the Legal Practitioners Qualifying Examinations.

**Table 3:** Shows the number of candidates who sat for the LPQE 2021 Final Examination per Head.

HEAD NO.	SUBJECT HEADS	NUMBER OF CANDIDATES WHO SAT FOR THE EXAMINATION
Head 1	Professional Ethics and Conduct	395
Head 2	Bookkeeping and Accounts	393
Head 3	Conveyancing and Legal Drafting	393
Head 4	Probate and Succession	393
Head 5	Commercial Transactions	393
Head 6	Company Law and Procedure	393
Head 7	Superior Courts Civil Procedure	393
Head 8	Subordinate Courts Civil Procedure	393
Head 9	Domestic Relations	393
Head 10	Criminal Procedure	393
Head 11	Evidence	394

#### 5.4.5 THE LEGAL PRACTITIONERS' QUALIFYING EXAMINATION (LPQE) – 2021 PETITIONS

The Council of the Zambia Institute of Advanced Legal Education (ZIALE) approved the LPQE - 2021 Repeaters' Examination results at its meeting held on Friday 25th June, 2021. Management sent out a minute to eligible students to petition Council by invoking Rule 24(7) of the Student Rules under the Zambia Institute of Advanced Legal Education Act Chapter 49 of the Laws of Zambia. The last day for receiving petitions was Friday 6th August, 2021 which was six (6) weeks in compliance with the Student Rules pursuant to Rule 24(7) and Rule 37. Management received fifty-four (54) petitions which were before the Committee for consideration. Among the Petitioners, two (2) had special needs and one (1) is deceased.

The Council of ZIALE held a meeting on 10<sup>th</sup> December 2021 to consider the Petitions. The Council of ZIALE permitted thirteen (13) petitioners to retake the Legal Practitioners' Qualifying Examination at the next sitting. Further, the Council of ZIALE rejected forty (40) petitioners to retake the Legal Practitioners

Qualifying Examination at the next sitting because they did not show exceptional circumstances to be permitted.

#### 5.4.6 LEGAL PRACTITIONERS' QUALIFYING EXAMINATION (LPQE) COURSE – 2021 FINAL EXAMINATION RESULTS

One (1) candidate successfully passed the LPQE– 2021 Final Examination at the first attempt out of three hundred and ninety-five (395) candidates who sat for the examination which translates into a 0.3% pass rate. This indicates a decrease of 6.6% pass rate when compared to the twenty (20) candidates out of two hundred and eighty-eight candidates who passed the 2019/2020 (October intake).

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

A total of four hundred and twenty-eight (428) students were enrolled on the 2020/2021 Intake, however, three hundred and ninety-five (395) candidates attempted the examinations. Of these one hundred and eighty-six (186) were males and two hundred and twelve (212) were females. During the 2020/2021 intake, a total of two hundred and eighty-eight (288) candidates who attempted the 2020/2021 LPQE – Course Final Examination (October Intake), one hundred and fifty-nine (159) were females and one hundred and twenty-nine (129) were males. From the two (2) examinations we can conclude that female candidate were more than their male counterparts.

During the LPQE Course - 2021 Final Examination (October intake), Company Law and Procedure (Head 6) and Superior Courts Civil Procedure (Head 7) respectively were the worst performing Examinations with 3.1 % and 6.1% pass rate respectively compared to the 2019/2020 October intake which had a pass rate of 43.1% and 49.1% respectively. The highest performing examinations during the 2020/2021 intake were Domestic Relations (Head 8) and Evidence with 89.8% and 88.8% pass rates respectively. The highest number of students who attempted the examination were from the University of Lusaka and Zambian Open University with 110 and 108 candidates respectively.

#### 5.5 EXAMINATIONS AND ACCREDITATION UNIT ACHIEVEMENTS

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

- i. Successfully conducted the Repeaters, Midyear and Final Year Examinations despite the increasing numbers of COVID -19 cases in line with guidelines set by the Ministry of Health.
- ii. During the year under review the Unit sent the March, LPQE - 2021 Repeaters' Results Slips via email to 852 candidates.
- iii. During the year under review the Unit received 54 Petitions to sit for the April, LPQE - 2022 Repeaters' Examination.
- iv. During the year under review, the Acting Chief Justice of the Republic of Zambia appointed 19<sup>th</sup>, 20<sup>th</sup>, 22<sup>nd</sup> and 26<sup>th</sup> October 2021 for the successful candidates during the LPQE – 2021 Repeaters Examination.
- v. Published the LPQE 2021 Repeaters, Midyear and Final Examinations Results within the revised Schedule of Dates.
- vi. Responded to all Petitions within the revised Schedule of Dates.

## 5.6 CHALLENGES FACED BY EXAMINATIONS AND ACCREDITATION UNIT

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

- a. The Unit had difficulties implementing the Accreditation Regulations as it awaits the review and amendment of the Accreditation Regulations by the Ministry of Justice - Legislative Drafting Department;
- b. Delayed publication of the LPQE - 2021 Midyear Results because some External Markers and Assessors were affected by COVID -19;
- c. Rescheduling of the LPQE – 2021 Final Examination;
- d. Lack of Infrastructure to successfully conduct Examinations;
- e. Delayed issuance of Statutes to the students;
- f. Delayed Examination Module on the ZIALE Student Information Management System to aid the processing of Examination Results and Petitions to avoid human errors; and
- g. Overall, COVID 19 pandemic had resulted in non-adherence to the approved Schedule of Dates.

## 5.7 RECOMMENDATIONS

- i. The Institute needs to build more infrastructure.
- ii. There is a need to upload all the LPQE Results on the ZSIMS.



## CHAPTER SIX

### 6.0 INFORMATION TECHNOLOGY AND LIBRARY UNIT

#### 6.1 INTRODUCTION

The IT/Library Unit is responsible for the architecture, hardware, software and networking of computers and for managing the Library.

#### 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 Coordinator at Salary Scale (ZIALE 06). The Information Technology Coordinator is assisted by the Application Systems Administrator (ZIALE 07) and a Library Assistant who is at Salary Scale (ZIALE 08)

#### 6.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

##### 6.4.1 LIBRARY OPERATIONS

During the period under review, the received 290 brand new Law books donated by the International Law Book Facility United Kingdom. The Law books were received by the Director & CEO of ZIALE through Anglo American.

##### 6.4.2 STUDENT MANAGEMENT SYSTEM PROJECT

The development of the Student Management System is a priority hence the Unit continued developing the system. During the period under review the Unit held a series of workshops. The activities that were undertaken are as follows:

- i. The Validation, Verification, User Manuals and Guidelines Drafting.
- ii. The coding and testing of the Programmes and Planning Unit Module.

After the Validation, Verification, User Manuals and Guidelines Drafting and coding and testing of the Programmes and Planning Unit Module a presentation of the Programmes and Planning Module to the Enrollments committee of the ZIALE Council.

The Unit also conducted a four (4) day training at following Units.

- iii. Programmes and Planning Unit
- iv. Accreditation and Examinations Unit
- v. Internal Audit Unit
- vi. Finance Unit
- vii. Front Office Assistant

##### 6.4.3 REPROGRAPHICS SERVICES

The Library section continued offering reprographics service to all Units in the Institute. Furthermore, the Unit also continued printing Statutes for sale to students for the 2020/2021 LPQE intake and for the general public.

#### **6.4.4 ANNUAL REPORTS**

During the period under review the Unit implemented Digital Annual Reports that can be accessed through the website. The 2017 and 2018 Annual Reports are now accessible and downloadable on the Institutes' website.

#### **6.4.5 ICTAZ AND MINI ICT EXPO**

During the period under review the Unit attended the Information Communication Technology Association of Zambia Annual General meeting held in Livingstone. During the annual general meeting the Information Communication Technology Association of Zambia held a Mini ICT Expo which drew participation from all ICT disciplines i.e Cybersecurity, Networking, Systems Application Development etc who showcased their innovations.

#### **6.4.6 CORPORATE GOVERNANCE AND THE LAW TRAINING**

During the period under review the Unit provided Technical support at Corporate Governance and the Law training held in Livingstone from 24TH to 26TH November 2021.

#### **6.5 ACHIEVEMENTS**

The IT/Library Unit completed several projects during the period under review. Among the notable projects were the streaming of the Corporate Governance and the the Law training which was held in Livingstone.

The implementation and the commissioning of the ZIALE Student Management Information System ZSMIS was another achievement.

#### **6.6 CHALLENGES**

During the period under review, the Unit's operations continued to be affected by the outbreak of COVID-19. Inadequate funding to the Institute also affected the operations as most Information Technology Infrastructure was becoming outdated.

#### **6.7 RECOMMENDATIONS**

Due to the increasing demand for Information Technology Services in the Institute, the Unit recommended that more funding be allocated to the IT/Library Unit for the Unit to meet the increasing demand for ICT services. Furthermore there is need to replace some Information Technology equipment.



## 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 OBJECTIVES

The objective of the Unit is to procure goods, services and works for the Institute following the fundamental principles which govern public procurement as prescribed by Public Procurement Act No. 12 of 2008, the Public Procurement Regulations of 2020 and the Zambia Public Procurement Authority (ZPPA) Circulars.

#### 7.3 STAFFING

The Unit is headed by a Procurement Officer at salary scale (ZIALE 06) who is assisted by the Assistant Procurement Officer at (ZIALE 08).

#### 7.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

- The Institute procured Accommodation and Three (03) Conference Facility Services from Protea Hotel By-Marriott in Livingstone.
- The Institute implemented the use of the e-GP System as prescribed in Section 16 of the APP No. 8 of 2020.

#### 7.5 ACHIEVEMENTS

- The Unit and end users were trained on the usage of the electronic Government Procurement (e-GP) System in the fourth quarter of the year 2021.

#### 7.6 CHALLENGES

- Unclear specifications from end users.
- Unrealistic lead times expected by end users.
- Dynamic market changes during procurement proceedings resulting into varying the Institute's budgets.
- The transitioning from traditional to the use of the e-GP System with regards to suppliers' knowledge on the system as they are expected to submit bids on the e-platform.

#### 7.7 RECOMMENDATIONS

- Training of end users of the formulation of clear and concise specifications.
- Realistic lead times by submitting approved purchase requisitions in good time.
- Contingency of 5 to 10 percent in the Institute's annual budget.
- Continuous stakeholder engagement, sensitization and training of the usage of the e-GP System by ZPPA.

## CHAPTER EIGHT

### 8.0 INTERNAL AUDIT UNIT

#### 8.1 INTRODUCTION

The Internal Audit Unit helps the Zambia Institute of Advanced Legal Education (ZIALE) accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes. The Unit also does the following:

- i. Objectively review an organization's business processes
- ii. Evaluate the efficacy of risk management procedures that are currently in place
- iii. Protect against fraud and theft of the organization's assets
- iv. Ensure that the organization is complying with relevant laws and statutes
- v. Make recommendations on how to improve internal controls, risk and governance processes

#### 8.2 OBJECTIVES

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving 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 4 who is assisted by an Assistant Internal Auditor in Salary Scale ZIALE 7.

#### 8.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

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

No.	AUDITABLE UNITS
	<b>FIRST QUARTER</b>
1	Recruitment
2	Employee/Industrial Relations
3	Training and Development
4	Performance Management
5	Pensions, Gratuity, Healthcare and Benefits
6	Infrastructure and facilities management
	<b>SECOND QUARTER</b>
7	Selection of Prospective Candidates(LPQE)
8	Programme and Course Management
	<b>THIRD QUARTER</b>
9	Collection of Student Fees
10	Accounts Receivables
11	Budgeting and Monitoring
	<b>FOURTH QUARTER</b>
12	Fixed Asset Management
13	Financial and Management Reporting
14	Accounting (Transaction Processing)
15	Documentation
16	Enterprise Risk Management
17	Economic/Financial

## 8.5 ACHIEVEMENTS

### i. Auditing Services

The Internal Audit unit planned to review seventeen (17) auditable activities of which sixteen (16) representing (94%) were reviewed and completed in addition to pre-audit activities. One (01) auditable activity representing 6% of planned activities was not performed and was deferred to 2022.

No.	Auditable units	Status
<b>FIRST QUARTER</b>		
1	Recruitment	Completed
2	Employee/Industrial Relations	Completed
3	Training and Development	Completed
4	Performance Management	Completed
5	Pensions, Gratuity, Healthcare and Benefits	Completed
6	Infrastructure and facilities management	Completed
<b>SECOND QUARTER</b>		
7	Selection of Prospective Candidates(LPQE)	Completed
8	Programme and Course Management	Completed
<b>THIRD QUARTER</b>		
9	Collection of Student Fees	Completed
10	Accounts Receivables	Completed
11	Budgeting and Monitoring	Completed
<b>FOURTH QUARTER</b>		
12	Fixed Asset Management	Completed
13	Financial and Management Reporting	Completed
14	Accounting (Transaction Processing)	Completed
15	Documentation	Completed
16	Enterprise Risk Management	Completed
17	Economic/Financial	Not Performed

### ii. Consulting Services

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

## 8.6 CHALLENGES

The 2021 audit plan implementation was hampered by staffing challenges in the unit during the first half of the year. The Covid-19 restrictions too affected the flow of information. As a result, this had a negative impact on the completion time of some of the planned activities. Otherwise, the Unit had adequate support from management and will have a full establishment for the year 2022

## 8.7 RECOMMENDATIONS

Continued support from Management to ensure that ZIALE continues to operate within a controlled environment that minimize the risk of loss.

## CHAPTER NINE

### 9.0 ACCOUNTS UNIT

#### 9.1 INTRODUCTION

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

#### 9.2 STAFFING

The Unit is headed by a Finance Manager at Salary Scale (ZIALE 04) and has other (4) four officers (1) one Accountant at salary Scale (ZIALE 06), (1) one Assistant Accountant (ZIALE 8), (1) one Cashier and Accounts Assistant both at ZIALE 9, a Stores Officer (ZIALE 7) and a Stores Assistant at salary scale (ZIALE 09).

#### 9.3 ACTIVITIES

##### 9.3.1 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.

##### 9.3.2 GRZ Grant

During the year under review, the Institute received K2,990,035.17 as Government grants recurring expenditure against an approved amount of K2,990,122.00 thus recording K86.83 adverse variance.

##### 9.3.3 Internally Generated Funds

The Institute managed to raise K15,565,461.31 during the year under review, compared to K14,330,611.73 raised in the year ended 31 December, 2021 recording an increase of 8.6% in internally generated funds.

#### 9.4 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.

#### 9.5 PROGRAMMES AND ACTIVITIES IMPLEMENTED

The Accounts Unit facilitated the implementation of the following activities.

The Finance unit had planned to send personnel to various local training workshops and conferences as a way of Continuous Professional Development (CPD). However, due to the cancellation of many workshops because of the Covid-19 pandemic the Institute managed to sponsor one (1) member of staff who attend the International Public Sector Accounting Standards (IPSAS) update workshop in Livingstone.

## 9.6 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 2021. Further the Finance unit developed the Debt Collection and Management Policy and the Investment policy.

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

## 9.7 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
- v. The Finance unit is understaffed
- vi. The output of the unit was adversely affected by the effects of the Covid-19 Pandemic
- vii. The volatility in the interest and exchange rate adversely affected the performance of the 2021 budget.

## 9.8 RECOMMENDATIONS

The following are the recommendations:

- i. Engage the Ministry of Finance, Budget Office on the need to revise budget ceiling upwards.
- ii. 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.
- iii. Expedite the completion of Silverest campus to alleviate the challenges of office space.
- iv. Invest more in Information Communication Technologies
- v. Finance unit to attend more CPD training workshops



*Students in the ZIALE Library*



## **CHAPTER NINE**

### **10.0 FINANCIAL STATEMENT**

**ZAMBIA INSTITUTE OF ADVANCED LEGAL  
EDUCATION**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2021**





**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****FINANCIAL STATEMENTS**  
for the year ended 31 December 2021

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**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****GENERAL INFORMATION**

for the year ended 31 December 2021

<b>Country of establishment</b>	Zambia
<b>Nature of business and principal activities</b>	Provides basic training in the essentials of legal practice to post graduate law students leading to admission of successful students as legal practitioners to the Zambian Bar.
<b>Ownership</b>	The Government of the Republic of Zambia through the Ministry of Justice.
<b>Institute Council</b>	Mr Mulilo Dismas Kabesha, SC, Chairperson with Mr Marshal Muchende, SC, as alternate member Mrs Lillian F Shawa-Siyuni, SC - Member Mrs Cecilia Nsenduluka Mbewe - Member Mrs Fydes Mwambwa Hamaundu - Member Honourable Justice Nigel Mutuna - Member Mr Abraham Alutuli - Member Dr Annie Kangwa Chewe - Member Dr Chipasha Mulenga - Member Mrs Gladys M'sodzi Nhekairo Mutukwa - Member Mr Kennedy Kaunda - Member Ms Mwaka Chizinga - Member Ms Grace Kumwenda - Member Mrs Ann Malata-Ononuju – Ex official
<b>Registered office</b>	Andrew Mwenya Road Stand 36983, Rhodes Park Lusaka
<b>Business address</b>	Andrew Mwenya Road Stand 36983, Rhodes Park Lusaka
<b>Bankers</b>	Zambia National Commercial Bank Plc. ABSA Standard Chartered Bank (Z) Limited
<b>Auditors</b>	Altods Chartered Accountants Plot No 6077, Great East Road P O Box 37231 Lusaka
<b>Council secretary</b>	Mrs. Leah Ngulube

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****COUNCIL'S REPORT ON THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**Report of the Council**

The Council submits its report together with the audited financial statements for the year ended 31 December 2021, which disclose the state of affairs of the Institute

**Principal activity**

The principal activity is the provision of training to post graduate law students leading to admission of successful students as legal practitioners to the Zambian Bar. The functions of the Institute were expanded under the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia to provide national, regional and international post-graduate legal studies and training in legislative drafting as well as other courses (section 4(1)).

In addition to LPQE and legislative drafting, the Institute is mandated to offer programmes as out lined in Section 4 (2) of the Act.

**Business performance**

	2021 K	2020 K
Revenue from tuition and other fees	16,914,617	16,776,035
Government grants	2,990,122	3,661,912
Other grants	-	230,641
Other income	<u>3,852,629</u>	<u>1,871,873</u>
Total income	<u>23,757,368</u>	<u>22,540,461</u>
Loss for the year	<u>(8,203,404)</u>	<u>(459,328)</u>

**Health and safety and employee welfare**

The Institute is committed to the promotion and maintenance of a healthy and safe work environment for its employees. The Institute values the health and safety of its employees and have put in place policies and regulations for employee protection.

## ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

### COUNCIL'S REPORT ON THE FINANCIAL STATEMENTS

for the year ended 31 December 2021

#### Corporate governance

The Institute's Council is the supreme body of the Institute which ensures that the Institution is run 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**

The finance and administration committee is a committee of the Council of the Zambia Institute of Advanced Legal Education which oversees the finance, administration and human resource functions of the Institute.

**ii. Enrolments and admissions committee**

The enrolments and admissions committee is a committee of the Council of the Zambia Institute of Advanced Legal Education. 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**

The audit committee is a committee of the Council of the Zambia Institute of Advanced Legal Education charged with oversight of financial reporting as well as related disclosures, internal controls, regulatory compliance and risk management functions.

**iv. Board of examiners and accreditation committee**

The board of examiners and accreditation committee is a committee of the Council of the Zambia Institute of Advanced Legal Education. The mandate of the board of examiners on the Legal Practitioners' Qualifying Examination (LPQE) course is to teach, examine, assess examinations and make recommendations to Council for approval; and also make recommendations on the review of the LPQE curriculum.

#### Auditors

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

#### Annual financial statements

The annual financial statements on pages 11 to 39 have been approved by the Council.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****COUNCIL'S REPORT ON THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021**Council**

The Council Members who held office at the end of the year are as shown on page 1.

**Council Members**

The Council meets quarterly to deliberate matters pertaining to the strategic direction, business development and overall resource allocation.

The Council currently comprises one executive and fourteen non-executive members.

**Council Members' interest**

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.

**Code of corporate practices and conduct**

The Institute is committed to promoting the highest standards of ethical behavior amongst all its employees. All employees are required to maintain the highest ethical standards in ensuring that the Institute's business practices are conducted in a manner, which in all reasonable circumstances is above reproach.

**Liquidity and interest rate risk**

The objective is to ensure continuity of funding at a low cost and to avoid significant exposure to changes in interest rates. The Institute generally invests short-term.

**Insurance**

The Institute is currently insured on a catastrophe basis only with reputable local insurance companies based on advice received from independent brokers. Independent risk management reviews are undertaken periodically.



*Council Chairperson*



*Director*

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION  
STATEMENT OF COUNCIL'S RESPONSIBILITIES FOR THE ANNUAL  
FINANCIAL STATEMENTS  
for the year ended 31 December 2021**

The Council is responsible for the preparing the financial statements in accordance with International Financial Reporting Standards (IFRS) as applicable.

The Council is required to prepare financial statements for each financial year that present fairly the financial position of the Institute and the financial performance and cash flows for that period. In preparing those financial statements, the Council is required to:

- Select suitable accounting policies and then apply them consistently;
- Present information, including accounting policies, in a manner that provides relevant, reliable, insightful, comparable and understandable information;
- Provide additional disclosure required to enable users of financial information contained in the financial statements to understand the impact of certain transactions, other events and conditions on the Institute's financial position and financial performance.
- State that the Institute has complied with IFRS, subject to any material departures disclosed and explained in the financial statements.

The Council is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the Institute and enable it to ensure that the financial statements comply with IFRS. It is also responsible for safeguarding the assets of the institution and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Having taken all the necessary steps and so far as the Council is aware, the Council confirms that to the best of its knowledge.

- The financial statements give a true and fair view of the assets, liabilities, financial position, the financial performance and cash flows of the Institute for the twelve months to 31 December 2021;
- At the date of this statement, there are reasonable grounds to believe that the Institute will be able to meet its obligations, including paying debts, as and when they fall due;
- The financial statements are drawn up in accordance with International Financial Reporting Standards as applicable to the business of the Institute
- There is no relevant accounting information on which the auditors are unaware, and the Council has taken all the steps they ought to have taken to make themselves aware of any relevant accounting information and to establish that the auditors are aware of that information;

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****STATEMENT OF COUNCIL'S RESPONSIBILITIES FOR THE ANNUAL  
FINANCIAL STATEMENTS (CONTINUED)**  
for the year ended 31 December 2021

- There is reasonable certainty that the Institute has adequate resources to continue in operational existence for the foreseeable future and that it is reasonable to continue to adopt the 'Going Concern' basis and not the 'Net Realisable Value' basis in preparing the financial statements;
- That sufficient safeguards are in place to ensure the effective management and mitigation of significant risk facing the Institute.

This statement is made in accordance with a resolution of the Council on  
.....21/12/2021..... approving the attached financial statements on pages 11 to 39.



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*Council Chairperson*



-----  
*Director*

**ALT**

Responsive service

**Altods**

ZNFU Head Office  
Tiyende Pamodzi Road  
Show Grounds  
P.O. Box 37231  
Lusaka, 10101, Zambia

Tel: +260 211 252002

**Audit Report for the year ended 31 December 2021****To the Members of Zambia Institute of Advanced Legal Education (ZIALE)****Report on the Audit of the Financial Statements****Opinion**

We have audited the financial statements of Zambia Institute of Advanced Legal Education set out on pages 11 to 39 which comprise the statement of financial position as at 31 December 2021, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Zambia Institute of Advanced Legal Education as at 31 December 2021, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and in the manner required by 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 (ISAs). 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 ethical requirements that are relevant to our audit of the financial statements in Zambia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified 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. There were no unresolved key audit matters in the year under review.





**Other information**

Management is responsible for the 'Other Information'. The 'Other Information' comprises the report of the Council as well as the statement of the Council's responsibilities but 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 any form of assurance conclusion thereon. In connection with the financial statements, our responsibility is to read the 'Other Information' and in doing so, consider whether it is materially inconsistent with the financial and statements or our knowledge obtained during 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**

As described on page 5, the council is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS) and in the manner required by the Zambia Institute of Advanced Legal Education Act. This responsibility includes; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's responsibility**

Our objectives are to obtain reasonable assurance that the financial statements as a whole are free from material misstatements, 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. Misstatement 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 judgment and maintain professional skepticism throughout the audit. We also:

- i. 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 override of internal controls.
- ii. Obtain an understanding of the internal controls 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 organisation's internal controls.
- iii. Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- iv. Conclude on the appropriateness of management's 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.
- v. 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 those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal controls that we identify during the audit.

**ALT**

Responsive service

As required by the Zambia Institute of Advanced Legal Education Act, we report to you, based on our audit, that:

- (a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- (b) in our opinion proper books of accounts, other records and registers have been kept by the Institute, so far as appears from our examination of those books and registers; and
- (c) the Institute's statement of financial position and profit and loss account are in agreement with the books of account.

*Altods**Altods**Chartered Accountants**Henry C Nondo**Henry C Nondo**Partner signing on behalf of the firm**Practicing Certificate Number: AUD/F000136**21 December 2022*  
*Lusaka*

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
for the year ended 31 December 2021

	Note	2021 K	2020 K
<b>Income</b>			
Revenue from tuition and other fees	5a	16,914,617	16,776,035
Government grants	5b	2,990,122	3,661,912
Other grants	5c	-	230,641
<b>Total income</b>		<b>19,904,739</b>	<b>20,668,588</b>
Cost of sales	6	(6,247,892)	(4,632,339)
<b>Gross profit</b>		<b>13,656,847</b>	<b>16,036,249</b>
Other income	7	3,852,629	1,871,873
		<u>17,509,476</u>	<u>17,908,122</u>
<b>Administration expenses</b>			
Administrative expenses		(5,341,906)	(3,362,109)
Depreciation		(1,861,607)	(1,993,026)
Employee costs	8	(17,813,800)	(13,469,781)
Bad debts decrease/(increase)		(695,567)	457,466
<b>Total expenditure</b>		<b>(25,712,880)</b>	<b>(18,367,450)</b>
<b>Loss for the year</b>		<b>(8,203,404)</b>	<b>(459,328)</b>
<b>Other comprehensive income</b>			
Revaluation deficit		(1,566,540)	-
<b>Total comprehensive loss</b>		<b>(9,769,944)</b>	<b>(459,328)</b>

The notes on pages 15 to 39 form part of these financial statements.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****STATEMENT OF CHANGES IN EQUITY**  
for the year ended 31 December 2021

	Revaluation Reserves	Accumulated losses	Total
	K	K	K
Balance at 1 January 2020	26,978,112	(2,098,378)	24,879,734
Total comprehensive loss	-	(459,328)	(459,328)
Amortisation of revaluation on buildings	(310,750)	310,750	-
Amortisation of revaluation on books	<u>(133,531)</u>	<u>133,531</u>	<u>-</u>
<b>At 31 December 2020</b>	<b><u>26,533,831</u></b>	<b><u>(2,113,425)</u></b>	<b><u>24,420,406</u></b>
Balance at 1 January 2021	26,533,831	(2,113,425)	24,420,406
Total comprehensive loss	(1,566,540)	(8,203,404)	(9,769,944)
Amortisation of revaluation on building	(310,750)	310,750	-
Amortisation of revaluation on books	(133,531)	133,531	-
Prior year adjustment – capital grants (i)	-	8,173,175	8,173,175
Prior year adjustment – unbacked amount (ii)	<u>-</u>	<u>124,193</u>	<u>124,193</u>
<b>At 31 December 2021</b>	<b><u>24,523,010</u></b>	<b><u>(1,575,180)</u></b>	<b><u>22,947,830</u></b>

- (i) Relates to grants comingled in operational funds.  
(ii) Relates to amounts earlier reflected in accounts payable.

The notes on pages 15 to 39 form part of these financial statements.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****STATEMENT OF FINANCIAL POSITION**  
as at 31 December 2021

<b>ASSETS</b>	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>K</b>	<b>K</b>
<b>Non-current assets</b>			
Property, plant and equipment	10	<u>29,782,724</u>	<u>32,606,749</u>
<b>Current assets</b>			
Inventories	11	603,049	681,709
Trade and other receivables	12	3,345,378	5,568,561
Cash and cash equivalents	13	<u>17,414,861</u>	<u>12,969,809</u>
		<u>21,363,288</u>	<u>19,220,079</u>
<b>Total assets</b>		<u><b>51,146,012</b></u>	<u><b>51,826,828</b></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Revaluation reserves		24,523,010	26,533,831
Accumulated losses		<u>(1,575,180)</u>	<u>(2,113,425)</u>
<b>Total equity</b>		<u><b>22,947,830</b></u>	<u><b>24,420,406</b></u>
<b>Non-current liabilities</b>			
Capital grants	17	<u>9,571,725</u>	<u>16,200,559</u>
<b>Current liabilities</b>			
Trade and other payables	14	11,247,657	4,704,228
Deferred income	15	<u>7,378,800</u>	<u>6,501,635</u>
		<u>18,626,457</u>	<u>11,205,863</u>
<b>Total liabilities</b>		<u><b>28,198,182</b></u>	<u><b>27,406,422</b></u>
<b>Total equity and liabilities</b>		<u><b>51,146,012</b></u>	<u><b>51,826,828</b></u>

These financial statements were approved by the Council members on  
 ..21.12.2022...and signed on its behalf by:

  
 Council Chairperson

  
 Director

The notes on pages 15 to 39 form part of these financial statements.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****STATEMENT OF CASH FLOWS**  
for the year ended 31 December 2021

	Note	2021 K	2020 K
<b>Cash flows from operating activities</b>			
Loss for the year		(8,203,404)	(459,328)
<b>Adjustments for</b>			
Prior year adjustment		8,297,368	-
Depreciation	10	1,861,607	1,993,026
Profit on disposal of motor vehicle		(410,000)	-
Interest received		(551,280)	(233,599)
<b>Movements in working capital</b>			
Decrease/(increase) in inventory		78,660	(374,166)
Decrease/(increase) in trade and other receivables		2,223,183	(3,210,163)
Increase in trade and other payables		6,543,429	2,582,764
Increase in deferred income		<u>877,165</u>	<u>168,111</u>
<b>Net cash flows from operating activities</b>		<u>10,716,728</u>	<u>466,645</u>
<b>Cash flows from investing activities</b>			
Proceeds from disposal of property, plant and equipment		410,000	-
Purchase of property, plant and equipment	10	(604,122)	(482,604)
Interest received		<u>551,280</u>	<u>233,599</u>
<b>Net cash flows used in investing activities</b>		<u>357,158</u>	<u>(249,005)</u>
<b>Cash flows from financing activities</b>			
Movement in capital grants	17	<u>(6,628,834)</u>	<u>2,075,631</u>
<b>Net cash flows</b>		<b>4,445,052</b>	<b>2,293,271</b>
Cash and cash equivalents at the start of the year		<u>12,969,809</u>	<u>10,676,538</u>
<b>Cash and cash equivalents at end of year</b>	13	<u>17,414,861</u>	<u>12,969,809</u>
<b>Represented By:</b>			
Cash at bank and at hand		17,066,328	12,899,462
Short term deposits		<u>348,533</u>	<u>70,347</u>
		<u>17,414,861</u>	<u>12,969,809</u>

The notes on pages 15 to 39 form part of these financial statements.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**1. General information**

The Zambia Institute of Advanced Legal Education's primary activities are to administer basic training in the essentials of Legal Practice to post graduate Law students leading to admission of successful students as Legal Practitioners to the Zambian Bar.

**1.1 Basis of financial statements preparation**

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS).

The preparation of financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Institute's accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.1.

**2. Summary of significant accounting policies****2.1 Accounting estimates and judgments**

The Institute's Council makes estimates and assumptions concerning the future. The resulting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:-

**a) Going concern**

The financial statements have been prepared on the going concern basis, which assumes that the Institute will continue in operational existence for the foreseeable future.

If the Institute were unable to continue in operational existence for the foreseeable future, adjustments would have to be made to reduce the statement of financial position values of assets to their recoverable amounts and to reclassify non-current assets as current assets.

The ability of the Institute to continue as a going concern is dependent on a number of factors. One of these is that the Government of the Republic of Zambia will continue to provide funding to supplement the Institute's own efforts to sustain its operations.

**b) Provisions**

The provisions recorded in these financial statements are the best estimates of the consideration that will be required to settle present obligations at the statement of financial position date, taking into account the risk and uncertainty surrounding the obligations.



**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**2. Summary of significant accounting policies (Continued)****2.1 Accounting estimates and judgments (Continued)****c) Residual values and useful lives of property, plant and equipment**

Residual values and useful lives of buildings, books, furniture, equipment and vehicles are based on current estimates of the value of these assets at the end of their useful lives. The estimated residual values of these assets have been determined by management based on their knowledge of the industry.

**d) Impairment of receivables (student and sundry receivables)**

The adoption of IFRS 9 has fundamentally changed the Institute's accounting for impairment losses for financial assets by replacing IAS 39's incurred loss approach with a forward looking expected credit loss (ECL) approach. IFRS 9 requires the Institute to recognise an allowance for ECLs for all financial assets not held at fair value through profit and loss and contract assets.

**e) Fair value measurement and the valuation process**

In determining the fair values of assets and liabilities, the Institute uses available market observable data. Where such data is unavailable, the Institute employs the use of financial models or independent third party valuers to perform the valuation or to provide inputs for the model.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:-

- ❖ Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- ❖ Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- ❖ Level 3: inputs for the asset or liability that are noted based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorized in different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021**2. Summary of significant accounting policies (Continued)****2.2 Government grants**

Government grants are recognised when there is a reasonable assurance that;

- The Institute will comply with conditions attached to them, and
- The grant 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.

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 value of the asset.

**2.3 Property, plant and equipment**

Items of property, plant and equipment are stated at cost.

An assessment is made by the Council at each reporting date whether there is any indication that the asset may have been impaired. If any such indication exists, the Council carries out a revaluation of the recoverable amount of the asset by independent valuers.

Expenditure on repairs or maintenance of property made to restore or maintain future economic benefits expected from the asset is recognised as an expense when incurred.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**2. Summary of significant accounting policies****2.3 Property, plant and equipment (Continued)****Depreciation**

Depreciation on property, plant and equipment is provided on a straight line basis to write off the gross book value less the expected residual value of the various assets over the period of their expected useful lives as follows:-

	Rate/annum
Buildings	2%
Computer and other equipment	20%
Furniture and fittings	15%
Motor vehicles	20%

The gain or loss arising on the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of an asset at the date of disposal of the asset and is recognised in income statement.

**Revaluation**

Freehold and leasehold land are measured at market value based on periodic valuations and subsequent depreciation. Revaluations are performed with sufficient regularity to ensure that carrying amounts do not differ materially from those that would be determined using fair values at the end of each reporting period.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset. Increases in the carrying amount arising from revaluation are credited to other comprehensive income except to the extent that it reverses a revaluation decrease for the same asset previously recognised in the statement of comprehensive income, in which case the increase is credited to income to the extent of the decrease previously expensed. Decreases that offset previous increases of the same asset are charged to other comprehensive income. Each year, the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets original cost is transferred from accumulated loss to the revaluation reserve.

**2.4 Retirement benefit obligation**

The Institute and its employees contribute to the National Pension Scheme Authority (NAPSA), which is a define contribution scheme.

The estimate monetary liability for employees' accrued leave and gratuity at the statement of financial position date is recognised as an expense.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**2. Summary of significant accounting policies****2.5 Revenue from contracts with customers**

The Institute applied the following judgements that significantly affect the determination of the amount and timing of revenue from contracts with customers:

- Identifying performance obligations.
- Determining the timing of satisfaction of the tuition fees and other services
- Principal versus agent considerations.

The Institute recognises revenue from the following major sources

- LPQE Application Fees
- LPQE Exemption Fees
- Verification of Foreign Qualifications
- Practical Advanced Prosecutors Course
- Legislative Drafting Course
- LPQE Tuition/Exam Fees
- LPQE Repeaters Exams Fees

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 to 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.

**i) Contract assets**

A contract asset is the right to consideration in exchange for goods or services transferred to the customer. If the Institute performs by transferring services to a customer before the customer pays consideration or before payment is due, a contract asset is recognised for the earned consideration that is conditional.

**ii) Student receivables**

A receivable represents the Institute's right to an amount of consideration that is unconditional (i.e., only the passage of time is required before payment of the consideration is due). Refer to accounting policies of financial assets – Financial instruments – initial recognition and subsequent measurement.

**iii) Contract liabilities**

A contract liability is the obligation to transfer goods or services to a customer for which the Institute has received consideration (or an amount of consideration is due) from the customer. If a customer pays consideration before the Institute transfers services to the customer, a contract liability is recognised when the payment is made or the payment is due (whichever is earlier). Contract liabilities are recognised as revenue when the Institute performs under the contract.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021**2. Summary of significant accounting policies****2.6 Cash and bank balances**

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

**2.7 Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is determined by the average cost method. The cost of finished goods comprises the purchase cost, conversion costs and other costs incurred to bring the inventories to their present location and state (directly attributable costs). Net realisable value is the estimate of the selling price in the ordinary course of business, less the costs of completion and selling expenses.

**2.8 Foreign currencies**

The financial statements of the Institute are presented in the currency of the primary economic environment in which it operates (its functional currency). For the purpose of the financial statements the results and financial position of the Institute are expressed in Zambian Kwacha ('K'), which is the functional currency and the presentation currency for the financial statements.

In preparing the financial statements of the Institute transactions in currencies other than the Institute's functional currency (foreign currencies) are recorded at the rates of exchange prevailing at the dates of the transactions. At each statement of financial position date monetary items denominated in foreign currencies are translated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not translated.

Exchange differences are recognised in the statement of comprehensive income in the year in which they arise.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**2. Summary of significant accounting policies****2.9 Trade and other payables**

Trade payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

**2.10 Provisions**

Provisions are recognised when the Institute has a present obligation (legal or constructive) as a result of a past event, it is probable that the Institute will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the statement of financial position date taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation its carrying amount is present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021

**3. New standards and amendments**

**3.1 The standards represent (a) new standards and amendments that are effective for the first time for periods commencing on or after 1 January 2019 (i.e. years ended 31 December 2019), and (b) forthcoming requirements, being standards and amendments that will become effective on or after 1 January 2020**

**(a) New standards and amendments – applicable 1 January 2019**

The following standards and interpretations apply for the first time to financial reporting periods commencing on or after 1 January 2019:

Title	Title Key requirements	Effective Date *
IFRS 16 <i>Leases</i>	<p>IFRS 16 will affect primarily the accounting by lessees and will result in the recognition of almost all leases on balance sheet. The standard removes the current distinction between operating and financing leases and requires recognition of an asset (the right to use the leased item) and a financial liability to pay rentals for virtually all lease contracts. An optional exemption exists for short-term and low-value leases.</p> <p>The statement of profit or loss will also be affected because the total expense is typically higher in the earlier years of a lease and lower in later years. Additionally, operating expense will be replaced with interest and depreciation, so key metrics like EBITDA will change.</p> <p>Operating cash flows will be higher as cash payments for the principal portion of the lease liability are classified within financing activities. Only the part of the payments that reflects interest can continue to be presented as operating cash flows.</p> <p>The accounting by lessors will not significantly change. Some differences may arise as a result of the new guidance on the definition of a lease.</p> <p>Under IFRS 16, a contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.</p> <p><b>No impact on the financial statements</b></p>	<p>1 January 2019</p> <p>Early adoption is permitted only if IFRS 15 is adopted at the same time</p>

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**3. New standards and amendments (continued)**

**3.1 The standards represent (a) new standards and amendments that are effective for the first time for periods commencing on or after 1 January 2019 (i.e. years ended 31 December 2019), and (b) forthcoming requirements, being standards and amendments that will become effective on or after 1 January 2020 (continued)**

**(a) New standards and amendments – applicable 1 January 2019 (continued)**

The following standards and interpretations apply for the first time to financial reporting periods commencing on or after 1 January 2019:

Title	Title Key requirements	Effective Date *
Interpretation 23 <i>Uncertainty over Income Tax Treatments</i>	<p>The interpretation explains how to recognise and measure deferred and current income tax assets and liabilities where there is uncertainty over a tax treatment. In particular, it discusses:</p> <ul style="list-style-type: none"> <li>• how to determine the appropriate unit of account, and that each uncertain tax treatment should be considered separately or together as a group, depending on which approach better predicts the resolution of the uncertainty</li> <li>• that the entity should assume a tax authority will examine the uncertain tax treatments and have full knowledge of all related information, i.e. that detection risk should be ignored</li> <li>• that the entity should reflect the effect of the uncertainty in its income tax accounting when it is not probable that the tax authorities will accept the treatment</li> <li>• that the impact of the uncertainty should be measured using either the most likely amount or the expected value method, depending on which method better predicts the resolution of the uncertainty, and that the judgements and estimates made must be reassessed whenever circumstances have changed or there is new information that affects the judgements.</li> </ul> <p>While there are no new disclosure requirements, entities are reminded of the general requirement to provide information about judgements and estimates made in preparing the financial statements.</p> <p><b>No impact on the financial statements</b></p>	1 January 2019



**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**3. New standards and amendments (continued)**

**3.1 The standards represent (a) new standards and amendments that are effective for the first time for periods commencing on or after 1 January 2019 (i.e. years ended 31 December 2019), and (b) forthcoming requirements, being standards and amendments that will become effective on or after 1 January 2020 (continued)**

**(a) New standards and amendments – applicable 1 January 2019 (continued)**  
The following standards and interpretations apply for the first time to financial reporting periods commencing on or after 1 January 2019:

Title	Title Key requirements	Effective Date *
<i>Prepayment Features with Negative Compensation – Amendments to IFRS 9</i>	The narrow-scope amendments made to IFRS 9 <i>Financial Instruments</i> in October 2017 enable entities to measure certain prepayable financial assets with negative compensation at amortised cost. These assets, which include some loan and debt securities, would otherwise have to be measured at fair value through profit or loss. To qualify for amortised cost measurement, the negative compensation must be ‘reasonable compensation for early termination of the contract’ and the asset must be held within a ‘held to collect’ business model.	1 January 2019
<i>Long-term Interests in Associates and Joint Ventures – Amendments to IAS 28</i>	The amendment clarify the accounting for long-term interests in an associate or joint venture, which in substance form part of the net investment in the associate or joint venture, but to which equity accounting is not applied. Entities must account for such interests under IFRS 9 <i>Financial Instruments</i> before applying the loss allocation and impairment requirements in IAS 28 <i>Investments in Associates and Joint Ventures</i> .  <b>No impact on the financial statements</b>	1 January 2019

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021

**3. New standards and amendments (continued)**

**3.1 The standards represent (a) new standards and amendments that are effective for the first time for periods commencing on or after 1 January 2019 (i.e. years ended 31 December 2019), and (b) forthcoming requirements, being standards and amendments that will become effective on or after 1 January 2020 (continued)**

**(a) New standards and amendments – applicable 1 January 2019 (continued)**  
The following standards and interpretations apply for the first time to financial reporting periods commencing on or after 1 January 2019:

Title	Title Key requirements	Effective Date *
<p><i>Annual Improvements to IFRS Standards 2015-2017 Cycle</i></p>	<p>The following improvements were finalised in December 2017:</p> <ul style="list-style-type: none"> <li>• IFRS 3 <i>Business Combinations</i> – clarified that obtaining control of a business that is a joint operation is a business combination achieved in stages.</li> <li>• IFRS 11 <i>Joint Arrangements</i> – clarified that the party obtaining joint Control of a business that is a joint operation should not remeasure its previously held interest in the joint operation.</li> <li>• IAS 12 <i>Disclosure of Interests in Other Entities</i> – clarified that the income tax consequences of dividends on financial instruments classified as equity should be recognised according to where the past transactions or events that generated distributable profits were recognised.</li> <li>• IAS 23 <i>Borrowing Costs</i> – clarified that, if a specific borrowing remains outstanding after the related qualifying asset is ready for its intended use or sale, it becomes part of general borrowings</li> </ul> <p><b>No impact on the financial statements</b></p>	<p>1 January 2019</p>
<p><i>Plan Amendment, Curtailment or Settlement – Amendments to IAS 19</i></p>	<p>The amendments to IAS 19 <i>Employee Benefits</i> clarify the accounting for defined benefit plan amendments, curtailments and settlements. They confirm that entities must :</p> <ul style="list-style-type: none"> <li>• calculate the current service cost and net interest for the remainder of the reporting period after a plan amendment, curtailment or settlement by using the updated assumptions from the date of the change</li> <li>• recognise any reduction in a surplus immediately in profit or loss, either as part of past service cost or as a gain or loss on settlement. In other words, a reduction in a surplus must be recognised in profit or loss even if that surplus was not previously recognised because of the impact of the asset ceiling separately recognise any changes in the asset ceiling through other comprehensive income</li> </ul>	<p>1 January 2019</p>

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021

**3. New standards and amendments (continued)**

**3.1 The standards represent (a) new standards and amendments that are effective for the first time for periods commencing on or after 1 January 2019 (i.e. years ended 31 December 2019), and (b) forthcoming requirements, being standards and amendments that will become effective on or after 1 January 2020 (continued)**

**(b) Forthcoming requirements**

As at 31 May 2019, the following standards and interpretations had been issued but were not mandatory for annual reporting periods ending on 31 December 2019.

Title	Title Key requirements	Effective Date *
IFRS 17 <i>Insurance Contracts</i>	<p>IFRS 17 was issued in May 2017 as replacement for IFRS 4 <i>Insurance Contracts</i>. It requires a current measurement model where estimates are re-measured in each reporting period. Contracts are measured using the building blocks of:</p> <ul style="list-style-type: none"> <li>• discounted probability-weighted cash flows</li> <li>• an explicit risk adjustment, and</li> <li>• a contractual service margin (CSM) representing the unearned profit of the contract which is recognised as revenue over the coverage period.</li> </ul> <p>The standard allows a choice between recognising changes in discount rates either in the statement of profit or loss or directly in other comprehensive income. The choice is likely to reflect how insurers account for their financial assets under IFRS 9.</p> <p>An optional, simplified premium allocation approach is permitted for the liability for the remaining coverage for short duration contracts, which are often written by non-life insurers.</p> <p>There is a modification of the general measurement model called the 'variable fee approach' for certain contracts written by life insurers where policyholders share in the returns from underlying items. When applying the variable fee approach, the entity's share of the fair value changes of the underlying items is included in the CSM. The results of insurers using this model are therefore likely to be less volatile than under the general model.</p> <p>The new rules will affect the financial statements and key performance indicators of all entities that issue insurance contracts or investment contracts with discretionary participation features.</p> <p><b>No impact on the financial statements</b></p>	1 January 2021 (likely to be extended to 1 January 2022)

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**3. New standards and amendments (continued)**

**3.1 The standards represent (a) new standards and amendments that are effective for the first time for periods commencing on or after 1 January 2019 (i.e. years ended 31 December 2019), and (b) forthcoming requirements, being standards and amendments that will become effective on or after 1 January 2020 (continued)**

**(b) Forthcoming requirements (continued)**

As at 31 May 2019, the following standards and interpretations had been issued but were not mandatory for annual reporting periods ending on 31 December 2019.

Title	Title Key requirements	Effective Date *
<p><i>Definition of Material – Amendments to IAS 1 and IAS 8</i></p>	<p>The IASB has made amendments to IAS 1 <i>Presentation of Financial Statements</i> and IAS 8 <i>Accounting Policies, Changes in Estimates and Errors</i> which use a consistent definition of materiality throughout International Financial Reporting Standards and the <i>Conceptual Framework for Financial Reporting</i>, clarify when information is material and incorporate some of the guidance in IAS 1 about immaterial information.</p> <p>In particular, the amendments clarify:</p> <ul style="list-style-type: none"> <li>• that the reference to obscuring information addresses situations in which the effect is similar to omitting or misstating that information, and that an entity assesses materiality in the context of the financial statements as a whole, and</li> <li>• the meaning of ‘primary users of general purpose financial statements’ to whom those financial statements are directed, by defining them as ‘existing and potential investors, lenders and other creditors’ that must rely on general purpose financial statements for much of the financial information they need.</li> </ul>	<p>1 January 2020</p>
<p><i>Definition of a Business – Amendments to IFRS 3</i></p>	<p>The amended definition of a business requires an acquisition to include an input and a substantive process that together significantly contribute to the ability to create outputs. The definition of the term ‘outputs’ is amended to focus on goods and services provided to customers, generating investment income and other income, and it excludes returns in the form of lower costs and other economic benefits.</p> <p>The amendments will likely result in more acquisitions being accounted for as asset acquisitions.</p> <p><b>No impact on the financial statements</b></p>	<p>1 January 2020</p>

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021**3. New standards and amendments (continued)**

**3.1 The standards represent (a) new standards and amendments that are effective for the first time for periods commencing on or after 1 January 2019 (i.e. years ended 31 December 2019), and (b) forthcoming requirements, being standards and amendments that will become effective on or after 1 January 2020 (continued)**

**(b). Forthcoming requirements (continued)**

As at 31 May 2019, the following standards and interpretations had been issued but were not mandatory for annual reporting periods ending on 31 December 2019.

Title	Title Key requirements	Effective Date *
Revised <i>Conceptual Framework for Financial Reporting</i>	<p>The IASB has issued a revised Conceptual Framework which will be used in standard-setting decisions with immediate effect.</p> <p>Key changes include:</p> <ul style="list-style-type: none"> <li>• increasing the prominence of stewardship in the objective of financial reporting</li> <li>• reinstating prudence as a component of neutrality</li> <li>• defining a reporting entity, which may be a legal entity, or a portion of an entity</li> <li>• revising the definitions of an asset and a liability</li> <li>• removing the probability threshold for recognition and adding guidance on derecognition</li> <li>• adding guidance on different measurement basis, and</li> <li>• stating that profit or loss is the primary performance indicator and that, in principle, income and expenses in other comprehensive income should be recycled where this enhances the relevance or faithful representation of the financial statements.</li> </ul> <p>No changes will be made to any of the current accounting standards.</p> <p>However, entities that rely on the Framework in determining their accounting policies for transactions, events or conditions that are not otherwise dealt with under the accounting standards will need to apply the revised Framework from 1 January 2020. These entities will need to consider whether their accounting policies are still appropriate under the revised Framework</p>	1 January 2020

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021

**3. New standards and amendments (continued)**

**3.1 The standards represent (a) new standards and amendments that are effective for the first time for periods commencing on or after 1 January 2019 (i.e. years ended 31 December 2019), and (b) forthcoming requirements, being standards and amendments that will become effective on or after 1 January 2020 (continued)**

**(b). Forthcoming requirements (continued)**

As at 31 May 2019, the following standards and interpretations had been issued but were not mandatory for annual reporting periods ending on 31 December 2019.

Title	Title Key requirements	Effective Date *
<i>Sale or contribution of assets between an investor and its associate or joint venture – Amendments to IFRS 10 and IAS 28</i>	<p>The IASB has made limited scope amendments to IFRS 10 <i>Consolidated financial statements</i> and IAS 28 <i>Investments in associates and joint ventures</i>. The amendments clarify the accounting treatment for sales or contribution of assets between an investor and its associates or joint ventures. They confirm that the accounting treatment depends on whether the nonmonetary assets sold or contributed to an associate or joint venture constitute a 'business' (as defined in IFRS 3 Business Combinations). Where the non-monetary assets constitute a business, the investor will recognise the full gain or loss on the sale or contribution of assets. If the assets do not meet the definition of a business, the gain or loss is recognised by the investor only to the extent of the other investor's interests in the associate or joint venture. The amendments apply prospectively. ** In December 2015 the IASB decided to defer the application date of this amendment until such time as the IASB has finalised its research project on the equity method.</p> <p><b>No impact on the financial statements</b></p>	n/a **

\* Applicable to reporting periods commencing on or after the given date

**4. Risk management policies**

The Institute's activities expose it to a variety of financial risks: market risk (including currency risk, fair value interest rate risk, cash flow interest rate risk and price risk), credit risk and liquidity risk. The Institute's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Institute's financial performance. Risk management is carried out under policies approved by the Council.

## ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

#### 4. Risk management policies (continued)

##### 4.1 Market risk

###### a) Foreign exchange risk

The Institute rarely undertakes transactions denominated in foreign currencies; consequently, exposures to exchange rate fluctuations are minimal. Exposures are primarily in respect to the Zambian Kwacha's fluctuations against the United States Dollar, which generally affects the prices of goods and services within the economic environment. Exchange rate exposures are managed within approved policy.

###### Foreign currency sensitivity

The following tables demonstrates the sensitivity to a reasonable change in USD exchange rates, with all other variables held constant. The impact on the Institute's profit is due to changes in the fair value of monetary assets.

Sensitivity analysis	Assets	Liabilities
Total foreign exposure in USD	2,075	-
Change in USD rate	+0.2	-
Effect on profit	415	-
Effect on equity	415	-

###### b) Fair value price risk

As the Institute has no publicly traded equity and commodity securities, the Institute's income and operating cash flows are independent of changes in market securities prices.

###### c) Cash flow and interest rate risk

As the Institute had no interest yielding financial instruments, the Institute's income and operating cash flows are substantially independent of changes in market securities' prices.

##### 4.2 Credit risk

Credit risk is the risk of financial loss of the Institute if a counterparty to a financial instrument defaults on contractual obligations. The Institute is subject to credit risk through its trading and investing activities. The Institute's primary exposure to credit risk arises through its cash deposits, account receivables and other cash equivalents, the Institute evaluates counterparties for credit worthiness where credit risk arises and there are no credit ratings readily available.

The counterparties for investment securities and cash equivalents are Bank of Zambia (BOZ) and commercial banks licensed by the Bank of Zambia. The government securities are rated B by fitch.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**4. Risk management policies (continued)****4.2 Credit risk (continued)**

The Institute does not hold any collateral to cover its credit risk associated with accounts receivable in respect of staff loans and advances do not exceed the gratuity payable to employees. The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the reporting date was:

	Carrying amounts	
	2021	2020
	K	K
Student receivables	1,935,930	1,699,004
Legislative receivables	233,612	987,095
Prosecutors receivables	336,510	519,850
Other receivables	248,215	943,224
Staff loans and advances	1,692,333	1,825,043
Expected credit loss	<u>(1,101,222)</u>	<u>(405,655)</u>
	<u>3,345,378</u>	<u>5,568,561</u>
<b>Deposits held with</b>		
ABSA – Project account	165,848	101,941
ABSA – Forex account	4,952,712	143,325
ABSA – Staff Loan Revolving Fund account	421,899	165,923
ABSA – General Fund account	35,153	739,637
Standard Chartered – Golf Fundraising account	6,389,684	2,198,449
Zanaco – Silverest Project Fund account	2,246,178	1,770,755
Zanaco – Tuition account	2,853,177	7,779,417
Short term investments	1,008,533	730,347
Expected credit loss	<u>(660,000)</u>	<u>(660,000)</u>
	<u>17,413,184</u>	<u>12,969,794</u>
<b>Total exposure</b>	<u>20,758,562</u>	<u>18,538,355</u>

**Impairment**

The movement in the allowance for impairment for the Institute in respect of financial instruments during the year was as follows:-

	2021	2020
	K	K
Balance at 1 January	1,065,655	1,523,121
Increase in allowance	695,567	-
Bad debts over provision	<u>-</u>	<u>(457,466)</u>
<b>Balance at 31 December</b>	<u>1,761,222</u>	<u>1,065,655</u>



**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021**4. Risk management policies (continued)****4.3 Liquidity risk**

Prudent liquidity risk management implies maintaining sufficient cash, and the availability of funding through an adequate amount of committed credit facilities. Due to the dynamic nature of the underlying business, management maintains flexibility in funding by maintaining availability under committed credit lines.

Management monitors rolling forecasts of the liquidity reserve and cash and cash equivalents on the basis of expected cash flows.

Highlighted below are the Institute's financial liabilities that could have an impact on the liquidity position in the short term. The amounts disclosed are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

i)	Due within a year	2021 K	2020 K
	Trade and other payables	<u>11,231,237</u>	<u>4,704,228</u>
ii)	The Institute's financial assets are categorized as follows:		
	<b>Financial assets</b>	<b>Trade and other receivables K</b>	<b>Cash and cash equivalents K</b>
	As at 31 December 2021	<u>3,345,378</u>	<u>17,414,861</u>
	As at 31 December 2020	<u>5,568,861</u>	<u>12,969,809</u>
iii)	Financial liabilities are categorized as liabilities. This class includes trade and other payables.		

## ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2021

## 5a. Revenue from tuition and other fees

	2021 K	2020 K
Total receipts	17,791,782	16,944,146
Deferred income (Note 15)	<u>(7,378,800)</u>	<u>(6,501,635)</u>
Revenue for the year	10,412,982	10,442,511
Revenue realised (Note 15)	<u>6,501,635</u>	<u>6,333,524</u>
<b>Total revenue for the year</b>	<b><u>16,914,617</u></b>	<b><u>16,776,035</u></b>

The Institute derives revenue from transfer of goods (garments) and services over time and at a point in time in the following lines;

The following are classified as	2021 K	2020 K
at a point in time services		
LPQE Application fees	742,500	857,250
LPQE Exemption fees	-	4,250
Verification of Foreign Qualifications	<u>47,500</u>	<u>26,000</u>
	<u>790,000</u>	<u>887,500</u>
Classified as over time services as the payments are made in installments		
Practical Advanced Prosecutors Course	388,000	321,900
Legislative Drafting Course	2,835,107	1,261,520
LPQE Tuition/Exam Fees	11,544,095	9,584,341
LPQE Repeaters Exam Fees	45,843	2,084,400
Other courses	<u>1,311,572</u>	<u>2,636,374</u>
	<u>16,124,617</u>	<u>15,888,535</u>
<b>Total revenue for the year</b>	<b><u>16,914,617</u></b>	<b><u>16,776,035</u></b>

## 5b. Government grants

GRZ Grant Allocation	2,990,122	2,990,035
GRZ other – Ministry of Finance	<u>-</u>	<u>671,877</u>
	<u>2,990,122</u>	<u>3,661,912</u>

## 5c. Other grants

GIZ Contribution	<u>-</u>	<u>230,641</u>
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**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021

6.	Cost of sales	2021 K	2020 K
	Advanced Prosecutors expenses	548,259	402,337
	Advanced Prosecutors lecture fees	56,160	36,030
	Courier, postage and papers	7,386	14,992
	Printing of statutes	8,700	93,600
	Invigilation fees	139,500	79,175
	Legislative drafting expenses	58,770	204,236
	Legislative drafting lecture fees	351,045	31,551
	Library and secretarial expenses	114,204	444,630
	LPQE Lecture fees	1,169,802	2,061,520
	LPQE marking fees	2,489,326	354,395
	LPQE Student expenses	1,058,504	217,978
	Cyber law and forensic lecture fees	37,440	7,825
	Cyber law and forensic expenses	152,446	492,903
	Criminal investigations expenses	<u>56,350</u>	<u>71,730</u>
		<u>6,247,892</u>	<u>4,632,339</u>
7.	<b>Other income</b>		
	Sale of lawyers garments	454,637	214,685
	Interest received	551,280	233,599
	Sale of material	1,027,487	465,497
	Petitions	459,700	471,299
	Income from internet use	547,150	145,600
	Profit on disposal	410,000	-
	Subscription fees	185,050	61,559
	Capital grant GRZ – amortisation (Note 17)	<u>217,325</u>	<u>-</u>
		<u>3,852,629</u>	<u>1,871,873</u>

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021

<b>8. Employee costs</b>	<b>2021</b>	<b>2020</b>
	<b>K</b>	<b>K</b>
Salaries and wages	6,052,456	5,626,530
Allowances and overtime	2,929,068	2,571,238
NAPSA	367,694	339,028
Gratuity	2,201,578	2,709,377
Leave commutation and travel benefits	1,465,393	908,888
Medical and funeral expenses	455,491	316,581
Staff office provisions	131,056	95,395
Staff training	418,986	172,904
Workers' compensation	15,895	13,103
Long service bonus	26,923	318,288
Terminal benefits	3,442,692	12,559
National Health Insurance Scheme	57,583	193,787
Settling allowance and recruitment expenses	248,985	122,346
Penalties and arrears	-	69,757
	<u>17,813,800</u>	<u>13,469,781</u>
<b>9. Taxation</b>		
The Institute is exempt from taxation in line with the Income Tax Act Cap 323.		

## ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2021

## 10. Property, plant and equipment

Cost	Land and buildings	Motor vehicles	Office furniture and equipment	Capital work in progress	Intangible asset (SRMIS)	Library books	Total
	K	K	K	K	K	K	K
At 1 January 2020	30,099,907	3,402,071	4,266,341	3,021,022	-	1,866,986	42,656,327
Additions	-	-	437,604	-	-	45,000	482,604
At 31 December 2020	<u>30,099,907</u>	<u>3,402,071</u>	<u>4,703,945</u>	<u>3,021,022</u>	-	<u>1,911,986</u>	<u>43,138,931</u>
At 1 January 2021	30,099,907	3,402,071	4,703,945	3,021,022	-	1,911,986	43,138,931
Additions	217,325	-	46,508	29,778	230,333	80,178	604,122
Disposals	-	(143,937)	-	-	-	-	(143,937)
Revaluation deficit	-	-	-	(1,566,540)	-	-	(1,566,540)
At 31 December 2021	<u>30,317,232</u>	<u>3,258,134</u>	<u>4,750,453</u>	<u>1,484,260</u>	<u>230,333</u>	<u>1,992,164</u>	<u>42,032,576</u>
<b>Depreciation</b>							
At 1 January 2020	3,069,569	2,202,848	2,645,799	-	-	620,940	8,539,156
Charge for the year	601,998	680,414	423,816	-	-	286,798	1,993,026
At 31 December 2020	<u>3,671,567</u>	<u>2,883,262</u>	<u>3,069,615</u>	-	-	<u>907,738</u>	<u>10,532,182</u>
At 1 January 2021	3,671,567	2,883,262	3,069,615	-	-	907,738	10,532,182
Charge for the year	606,345	517,809	438,628	-	-	298,825	1,861,607
Disposal	-	(143,937)	-	-	-	-	(143,937)
At 31 December 2021	<u>4,277,912</u>	<u>3,257,134</u>	<u>3,508,243</u>	-	-	<u>1,206,563</u>	<u>12,249,852</u>
<b>Net book value</b>							
At 31 December 2021	<u>26,039,320</u>	<u>1,000</u>	<u>1,242,210</u>	<u>1,484,260</u>	<u>230,333</u>	<u>785,601</u>	<u>29,782,724</u>
At 31 December 2020	<u>26,428,340</u>	<u>518,809</u>	<u>1,634,330</u>	<u>3,021,022</u>	-	<u>1,004,248</u>	<u>32,606,749</u>

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021

**11. Inventories**

	2021 K	2020 K
Gowns	<u>603,049</u>	<u>681,709</u>

**12. Trade and other receivables**

For trade and other receivables, credit limits were not exceeded during the reporting period and management does not expect any losses from non-performance by these counterparties. However, a provision for doubtful debts is made in these financial statements.

	2021 K	2020 K
Student receivables	1,935,930	1,699,004
Staff receivables	1,692,333	1,825,043
Legislative receivables	233,612	987,095
Prosecutors receivables	336,510	519,850
Other receivables	<u>248,215</u>	<u>943,224</u>
	4,446,600	5,974,216
Expected credit losses	<u>(1,101,222)</u>	<u>(405,655)</u>
	<u>3,345,378</u>	<u>5,568,561</u>

**13. Cash and cash equivalents**

**i. Cash and bank**

ABSA – Project account	165,848	101,941
ABSA – Forex account	4,952,712	143,325
ABSA – Staff loan revolving fund account	421,899	165,923
ABSA – General fund account	35,153	739,637
Standard Chartered – Golf fundraising account	6,389,684	2,198,449
Zanaco – Silverest Project Fund account	2,246,178	1,770,755
Zanaco – Tuition account	2,853,177	7,779,417
Petty cash	<u>1,677</u>	<u>15</u>
	<u>17,066,328</u>	<u>12,899,462</u>

**ii. Short term investments**

Madison Unit Trust fund	72,666	70,347
Madison short term investments	<u>935,867</u>	<u>660,000</u>
	1,008,533	730,347
Expected credit losses	<u>(660,000)</u>	<u>(660,000)</u>
	<u>348,533</u>	<u>70,347</u>
<b>Cash and cash equivalents</b>	<u>17,414,861</u>	<u>12,969,809</u>

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS**  
for the year ended 31 December 2021

<b>14. Trade and other payables</b>	<b>2021</b>	<b>2020</b>
	<b>K</b>	<b>K</b>
Trade payables	655,613	300,706
Student payables	3,220,300	-
Statutory payables	598,494	908,517
Audit fees	149,820	187,340
Other payables	2,145,835	11,034
Gratuity (Note 16)	1,824,577	2,024,053
Receipts control	1,385,173	535,996
Leave pay	921,331	736,582
Prior year – Zanaco Loan	(124,193)	-
Capital grants	470,707	-
	<u>11,247,657</u>	<u>4,704,228</u>
<b>15. Deferred income</b>		
Balance at 1 January	6,501,635	6,333,524
Provision for the year (Note 5)	7,378,800	6,501,635
Transfer to income (Note 5)	(6,501,635)	(6,333,524)
<b>Balance at 31 December</b>	<u>7,378,800</u>	<u>6,501,635</u>
Deferred income relate to fees received in advance from Legal Practitioners’ Qualifying Examination (LPQE) students.		
<b>16. Accruals and provisions</b>	<b>2021</b>	<b>2020</b>
	<b>K</b>	<b>K</b>
	<b>Gratuity and long</b>	<b>Gratuity and</b>
	<b>service</b>	<b>long service</b>
At the start of the year	2,024,053	940,693
Additional provisions	-	1,083,360
Utilised during the year	(199,476)	-
<b>At the end of the year (Note 14)</b>	<u>1,824,577</u>	<u>2,024,053</u>
<b>17. Capital grants</b>		
Balance at the start of the year	16,200,559	14,124,928
Received during the year	2,232,373	2,075,631
Amortisation (Note 7)	(217,325)	-
Prior year adjustment	(8,643,882)	-
<b>Balance at the end of the year</b>	<u>9,571,725</u>	<u>16,200,559</u>

During the year the Institute received capital and operational grants from the Government of the Republic of Zambia.

**ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION****NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 December 2021

**18. Related party transactions**

The following transactions were carried out with related parties.

## i) Transactions with the principal controlling party (GRZ)

	2021	2020
	K	K
Operational grants received	2,990,122	2,990,035
Capital grants	<u>2,232,373</u>	<u>2,075,631</u>
<b>Total</b>	<b><u>5,222,495</u></b>	<b><u>5,065,666</u></b>

## ii) The remuneration of key management and Council and Committee members during the year was as follows:-

	2021	2020
	K	K
Remuneration of Key management personnel	3,093,506	2,817,678
Council and committee expenses	<u>1,667,885</u>	<u>603,999</u>
	<b><u>4,761,391</u></b>	<b><u>3,421,677</u></b>

**19. Contingent liabilities and commitments**

The Institute is involved in a legal case in the courts of law. The Institute's Legal Adviser and management consider the likelihood of the action against the Institute being successful as unlikely, and that the case will not result in material losses to the Institute.

**20. Comparative figures**

Prior year figures have been reclassified wherever necessary to allow for meaningful comparison.

**21. Events after the reporting period**

The Council Members are not aware of any matter or circumstance arising after the end of the financial year.

The Corona Virus outbreak, at the end of 2019 has continued to affect the global economy to date.

Management has determined that the impact of the Corona Virus is not expected to result in any post year-end adjustments to these financial statements nor its going concern status.

Further, management has taken measures to ensure that events subsequent to the reporting date are monitored closely to determine any impact on the Institute's activities, or its assets or its liabilities.



## ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

Appendix

## DETAILED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

for the year ended 31 December 2021

	2021 K	2020 K
<b>Income</b>		
Revenue from tuition and other fees	16,914,617	16,776,035
Government grants	2,990,122	3,661,912
Other grants - GRZ	-	230,641
Other grants -- Deutsche Gesellschaft fur Intertionale Zusammen	-	-
	<u>-</u>	<u>230,641</u>
Cost of sales	19,904,739	20,668,588
	<u>(6,247,892)</u>	<u>(4,632,339)</u>
<b>Gross profit</b>	13,656,847	16,036,249
Other income	<u>3,852,629</u>	<u>1,871,873</u>
	<u>17,509,476</u>	<u>17,908,122</u>
<b>Administrative expenses</b>		
Advertising, promotions, shows and fairs	-	41,485
Audit fees	149,820	108,094
Bad debts provision	695,567	(457,466)
Bank charges	175,168	161,069
Business functions (events)	-	20,671
Communication and telephone expenses	560,399	318,241
Computer expenses	17,660	47,704
Consultancy fees	322,408	528,078
Council and board of examiners allowances	1,667,885	603,999
Cleaning and small supplies expenses	227,385	101,036
Depreciation	1,861,607	1,993,026
Electricity and water bills	160,622	179,650
Employee costs	17,813,800	13,469,781
Exchange loss/(gain)	91,420	(51,328)
General expenses	-	701
Court and mediation fees	64,173	-
Insurance	227,933	76,966
Motor vehicle expenses	168,058	141,286
Printing and stationery	584,417	321,666
Repairs and maintenance	279,215	284,662
Rent and rates	55,036	18,976
Security expenses	226,130	248,588
Subscription fees	323,300	174,040
Staff uniforms	34,340	22,425
Courier and postage	<u>6,535</u>	<u>14,100</u>
	<u>25,712,880</u>	<u>18,367,450</u>
<b>Loss for the year</b>	<u>(8,203,404)</u>	<u>(459,328)</u>

