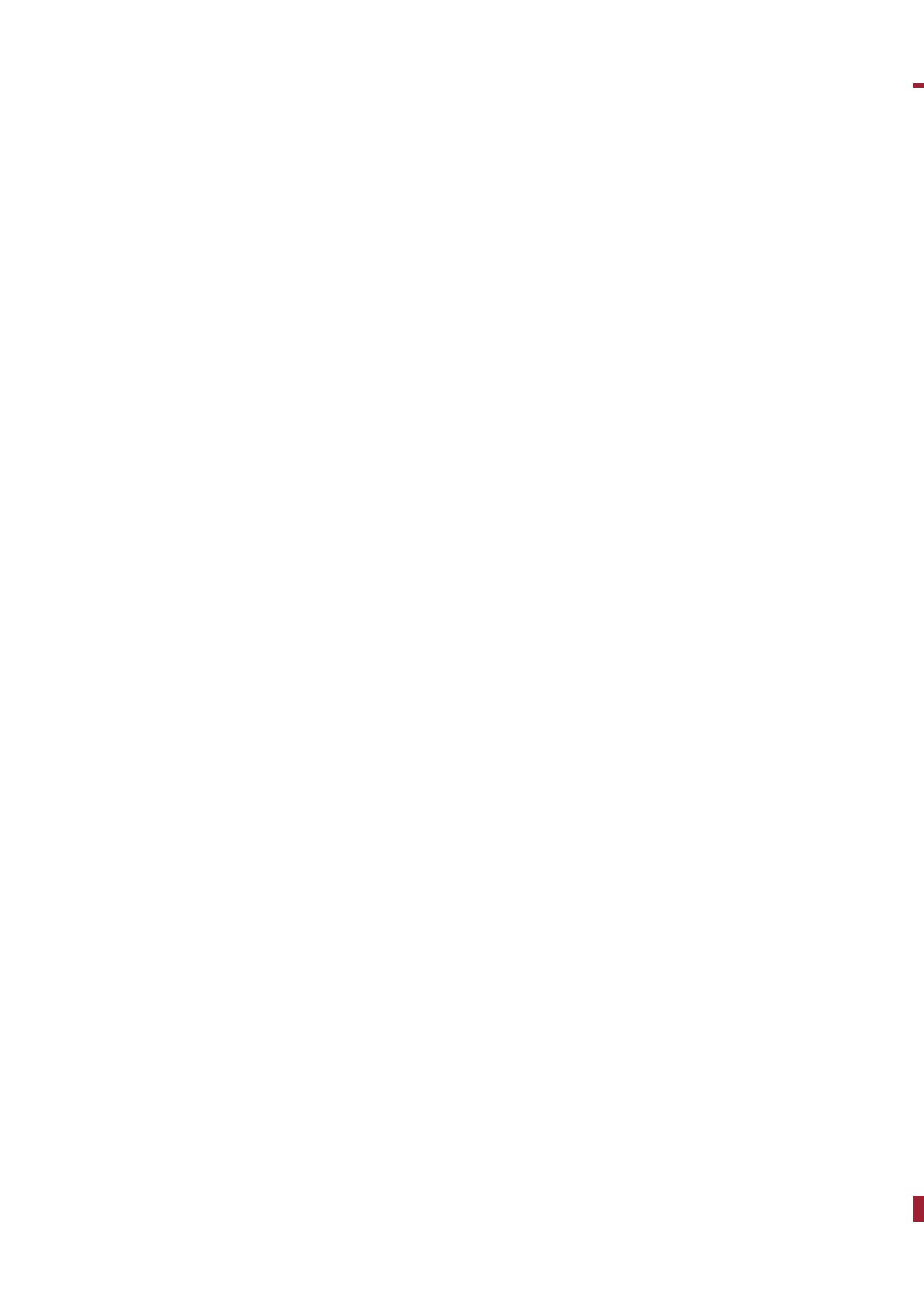




Zambia Institute of Advanced
Legal Education

**2020
ANNUAL
REPORT**







Zambia Institute of Advanced
Legal Education

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I. 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 2020 to 31st December 2020.

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 activates. 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 2020.

On behalf of the Ministry of Justice and indeed on my own behalf, I would like to express my gratitude to His Excellency the President of the Republic of Zambia, Mr Edgar Chagwa Lungu, 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 Given Lubinda, MP
MINISTER OF JUSTICE

II. ACKNOWLEDGEMENTS

The Zambia Institute of Advanced Legal Education in 2020 received technical and financial support from a number of cooperating Partners and Government. The Zambia Institute of Advanced Legal Education is accordingly indebted to the various organisations and stakeholders that provided valuable support that enhanced 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 fulfill 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 Given Lubinda, MP for ably steering the strategic and policy direction of the Institute. The timely interventions that 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 in 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 2020 Annual report.



Likando Kalaluka, SC
ATTORNEY GENERAL AND CHAIPERSON OF THE COUNCIL OF ZIALE

III. 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, Chapter 49 of the Laws of Zambia*, referred to as ("the Act"), 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 *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. Accredit 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 is provided for in Section 10(1) of the Act. Under that provision, the Council may establish such committees as it considers necessary and delegate 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
- c. Board of Examiners
- d. Audit Committee
- e. Examination and Accreditation 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 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 section 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 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. 10 of 1996. It is a Law Practice Institute, operationalized 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;

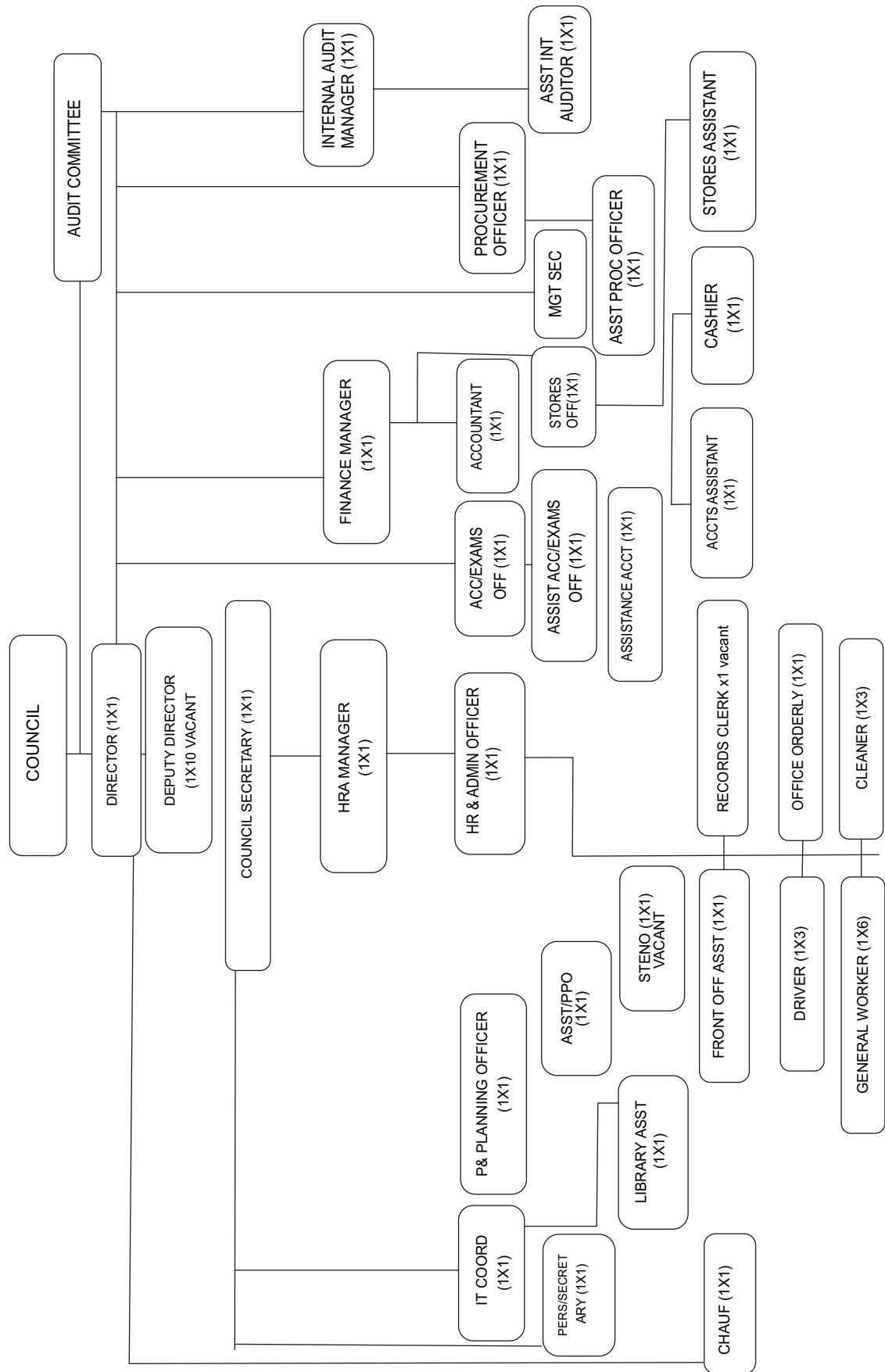
- vi. develop and implement a work culture remodelling programme;
- vii. develop and implement a Code of Ethics;
- viii. strengthen the Disciplinary Code; and
- ix. develop grievances procedure Code.

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	
	TOTAL	42

CHAPTER THREE

3 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 has the mandate to coordinate and manage the following functions:

- 3.1.1 Strategic Management of Human Resource;
- 3.1.2 Monitoring and reporting on Strategic Plan implementation;
- 3.1.3 Trainings and Capacity Building;
- 3.1.4 Office Administration and Maintenance;
- 3.1.5 Commemoration of national events; and
- 3.1.6 Logistics and Transport Management.

3.2 OBJECTIVES

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

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

The objectives of the Unit are as follows:

- 3.2.1 To manage and develop human resources in order to improve organisational performance and capacity for efficient and effective service delivery; and
- 3.2.2 To provide logistical and administrative support in order to enhance human resource operations for the Zambia Institute of Advanced Legal Education.

3.3 STAFFING

The establishment of the unit of Human Resource and Administration had a total of seventeen (17) positions in 2020, 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.

3.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

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

3.4.1 Capacity Building

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

3.4.2 Recruitments

The following members of staff were recruited:

- (a) Ms. Josephine Tembo, Cashier, who commenced work on 27th July, 2020
- (b) Mrs. Leah K. Mwenda, Finance Manager, who commenced work on 1st October, 2020.

3.4.3 Events

- (a) The Unit successfully coordinated and participated in the International Women's Day on 8th March, 2020.

3.4.4 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 at 31st December 2020

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 (earmarked 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

3.5 ACHIEVEMENTS

The Human Resource and Administration Unit successfully implemented the following activities;

- 3.5.1 Review of salaries
- 3.5.2 Staff training and development
- 3.5.3 Job evaluation, review of organisation structure and job descriptions
- 3.5.4 Prepared the draft Staff Health, Safety & Wellness Policy

3.6 CHALLENGES

- 3.6.1 Inadequate funding
- 3.6.2 Inadequate office Space
- 3.6.3 Lack of a Human Resource Management Software
- 3.6.4 Lack of staff to manage the Institute's records
- 3.6.5 Outbreak of COVID-19 prevented the Institute's attendance to national events.

3.7 RECOMMENDATIONS

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

CHAPTER FOUR

4 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.

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 UNIT FUNCTIONS

The functions of the Unit are as follows:

- 4.3.1 Develop and review training policies and guidelines;
- 4.3.2 Develop and review of curricula and teaching materials;
- 4.3.3 Manage the development and implementation of training programmes;
- 4.3.4 Manage the registration of students;
- 4.3.5 Facilitate the placement and monitor trainees undertaking practical training;
- 4.3.6 Maintain a data base on students;
- 4.3.7 Verify foreign qualifications of candidates to facilitate enrolment;
- 4.3.8 Prepare and disseminate course schedules and catalogues;
- 4.3.9 Monitor the implementation of training programmes;
- 4.3.10 Manage Institute marketing activities; and
- 4.3.11 Provide student welfare services.

4.4 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).

4.5 PROGRAMMES & ACTIVITIES IMPLEMENTED

4.5.1 LEGAL PRACTITIONERS QUALIFYING EXAMINATIONS (LPQE) COURSE

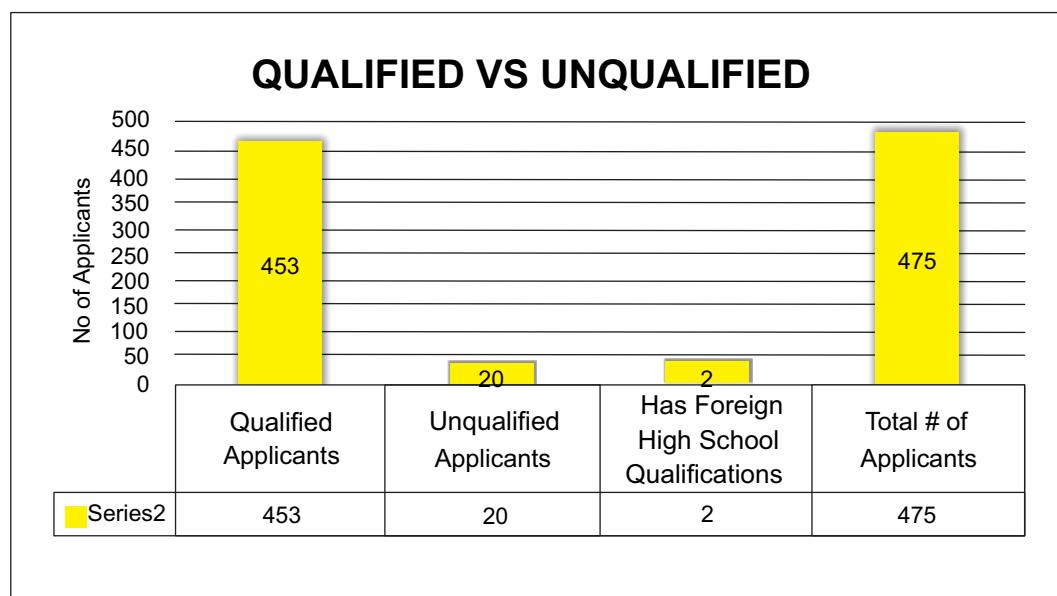
4.5.1.1 LPQE 2019/2020 SECOND STREAM

The Second Stream was necessitated by the recommendation by Council for the lecturers to have more contact time with the students, to incorporate a different mode of delivery in the teaching and learning to absorb the students candidates were not accepted onto the 2018/19 Intake. The training commenced on 3rd June 2020 with one hundred and eighty three students registered. The second stream utilized the new revised syllabus which had new teaching and learning methodologies including demonstrations, tutorials, trial advocacy sessions, six

months long attachments as well as an increased duration of the programme to one year six months. This intake eventually completed the training on 31st July 2020 and sat for the examinations from 24th August 2020 to 7th September 2020.

4.5.1.2 LPQE 2019/2020 October Intake

The LPQE 2019/2020 October Intake continued to learn online in 2020 due to the COVID 19 pandemic outbreak. Even though most Public Learning Institutions including ZIALE closed for physical contact on 20th March 2020, the Institute implemented an eLearning portal which incorporated ZOOM to effectively deliver the lessons. Overall the Unit facilitated the lessons successfully and examinations were held as scheduled.



Applications: Qualified vs Unqualified

4.5.1.3 LPQE 2020/2021 Intake

During the period under review, the unit was receiving applications as well as registering students for LPQE 2020-2021 Intake.

From the Illustration above, out of the four hundred and seventy five (475) applications received, four hundred and fifty three (453), representing 95.4% met the set minimum requirements for admission while twenty (20), representing 4.6% did not. From the twenty (20) candidates that did not qualify, four had no English subject from their high school certificate or equivalent whereas sixteen (16) had less than five credits. Two (2) candidates submitted their high school certificates from foreign jurisdictions and were advised to submit them for conversion with Examination Council of Zambia before their qualifications could be considered by the Council. Registered students as at 31st December 2020 were four hundred and twenty six (426).

4.5.2 POSTGRADUATE DIPLOMA IN LEGISLATIVE DRAFTING

The Institute received a total of forty three (43) applications for the Postgraduate Diploma in Legislative Drafting Programme on the closing date of 31st March 2020. The

Unit successfully registered forty two (42) students for the programme and training which commenced on 26th May 2020 and ended successfully on 13th November 2020.

The Institute held a graduation on the 8th of December 2020 where forty one (41) students that completed and passed all assessments in the programme graduated.

4.5.3 SHORT COURSES

- 4.5.3.1 In the year 2020, the Unit held the following Continuous Professional Development Courses (CPDs):
 - 4.5.3.1.1 Disciplinary Process and Procedures For EIZ;
 - 4.5.3.1.2 Taxation and the Law;
 - 4.5.3.1.3 Corporate Governance and the Law;
 - 4.5.3.1.4 Cyber Crime and Computer Forensics Course, 2 sessions;
 - 4.5.3.1.5 Labour and Industrial Relations Course, 2 sessions; and
 - 4.5.3.1.6 Advanced Prosecutors Course.
- 4.5.3.2 The Unit further spearheading the development of the following CPDs;
 - 4.5.3.2.1 Law firm Management;
 - 4.5.3.2.2 Elections, Public and the Law; and
 - 4.5.3.2.3 Young Politicians and the Law.

4.5.4 LECTURER TRAININGS

The Institute held a teaching methodology training conducted by the Technical Education and Vocational Teachers College (TVTC) from the 19th to 20th December 2020. The programme was aimed at ensuring Lecturers and Staff involved in training maintain and enhance existing knowledge and skills required to deliver programmes at the Institute. The teaching methodology focused on the following:

- 4.5.4.1 Educational Psychology;
- 4.5.4.2 Preparation of schemes of work, lesson plans, and records of work;
- 4.5.4.3 Instructional Techniques; and
- 4.5.4.4 Preparations of Assessments and Marking Keys.

At the completion of the teaching methodology CPD programme, a recommendation was made to adopt and implement teaching schemes and lesson plans as means to monitor the lecturer teaching and student learning progression in all the training programmes.

4.5.5 PARALEGAL TRAINING PROGRAMME

In 2018, the ZIALE was selected by GIZ under the Programme for Legal Empowerment and Enhanced Justice Delivery (PLEED) to organise and deliver one training course in Certificate in Paralegal Studies in Lusaka (level 1 paralegals). PLEED in Zambia is financed by the European Union and the Federal Republic of Germany and implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) with further technical assistance from the Danish Institute for Human Rights (DIHR) implemented the certificate in paralegal studies a Technical Education and Vocational Entrepreneurship Training Authority (TEVETA) approved training programme. The project was aimed at improving justice delivery for the Zambian population and enhancing respect, protection and fulfilment of human rights. The programme included developing a standardized training curriculum and training manuals as well as delivering the programme. The project continued in 2020 with the following activities;

4.5.5.1 Student Attachment

The Institute in collaboration with DIHR facilitated the attachment of students in various organisations dotted around the country for a period of six. Lecturers were assigned to inspect students and respective supervisors proceeded to assess their performance on the programme during attachments.

4.5.5.2 Development of Study Manuals for Paralegal Distance Learning

By the time the paralegal training programme ended the face to face delivery in 2019, the Institute realised the need to convert the programme into a distance learning course to increase access to the programme for future students particularly those in remote areas. The Institute therefore requested for a further amendment to the project to achieve this goal. The project amendment was approved under GIZ with the overall objective of the project being to develop a **reference training manual in Certificate Level I in Paralegal Studies, TEVETA Chart No. 362** (level 1 of the paralegal training scheme) which qualifies as **distance learning** material as per **TEVETA Guidelines**.

The extended project commenced on 15th July 2020 and planned for 5.5 months but was extended further and to on 28th February 2021 due to the advent of the COVID -19.

4.5.6 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 LLB qualifications abroad. The Unit facilitates this requirement and during the year under review, thirty seven (37) applications were reviewed by Management.

4.5.7 LPQE MANUAL DEVELOPMENT

To improve quality of lecture delivery and assessment; the Unit commenced the development of the LPQE study modules that will be used as reference books by students and lecturers. The Unit facilitated the first writing workshop which took place from 28th September 2020 to 2nd October 2020. The modules were expected to be completed in 2021. During this workshop, the scope and sequence which serves as a module guide was developed.

4.5.8 MARKETING ACTIVITIES

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

4.5.8.1 BRAND MANAGEMENT AND PUBLICITY

4.5.8.1.1 In enhancing the Institute's brand presence, all ZIALE graduation ceremonies were branded with various branding materials. The events that were branded include the certificate presentation for Taxation and the Law, Advanced Prosecutors Course, combined graduation for Cybercrime and Labour Law Courses in November, Corporate Governance and the Law Course in November 2020 held in Livingstone and the Post Graduate Diploma in Legislative Drafting.

4.5.8.1.2 The Unit facilitated the design of branded items that were used for marketing and promotions. The items were distributed to participants that attended short courses as well as the Council, ZIALE staff and selected stakeholders. The branded items include the following:

- 4.5.8.1.2.1Gift bags;
- 4.5.8.1.2.2Note books;
- 4.5.8.1.2.3Golf T-shirts;
- 4.5.8.1.2.4Mugs; and
- 4.5.8.1.2.5Diaries.



Picture above: November 2020 Intake: Corporate Governance and the Law Course in Livingstone

4.5.8.1.3 Other brand management activities that were undertaken by the unit to enhance the Institute's brand equity include, designing the 2021 branded Diaries, 2020 Christmas cards and 2021 Calendars.

4.5.8.1.4 The unit is also developing brochures to be used as promotional materials during exhibitions and road shows for marketing purposes. The same brochures will be distributed to walk in clients and other identified stakeholders for information dissemination purposes.

4.5.8.1.5 On publicity, all graduation ceremonies were well covered by different media houses i.e. ZNBC, ZANIS, Times of Zambia, Zambia Daily Mail, Muvi TV, Radio Christian Voice, Radio Phoenix, KBN Television and Power FM and Hot FM Radio.

4.5.8.1.6 The Institute is very active on social media platforms for digital marketing purposes and reaching out to different clients as it is now evident that social media is one of the effective platforms that ZIALE has been using in information dissemination to various stakeholders, and it is also a faster way to communicate to the clients. It is worth noting that social media is now a blending of technology and social interaction for the co – creation of value with different stakeholders in building market linkages and to continue building a digital friendly brand countrywide and beyond the borders.

The statistics of followers on the social media platforms is as follows:-

Platform	2nd Quarter	3rd Quarter	4th Quarter as at 16th December, 2020
Facebook	3,617 Followers	5,012 Followers	6,460 Followers
Twitter	45 Followers	58 Followers	78 Followers
Website	1,146 Visits	921 Visits	589 Visits
LinkedIn	-	117 Followers	173 Followers

4.6 ACHIEVEMENTS

The following were the achievements made in the year 2020:

- 4.6.1 The Unit facilitated the implementation of the first pilot stream for the LPQE Course herein called the Second Stream;
- 4.6.2 The Unit facilitated the delivery of the LPQE Course, the Post Graduate Diploma in Legislative Drafting and Short Courses for the first time via e-Learning;
- 4.6.3 The Institute has for the first time since inception held eight (8) CPDs in one year;
- 4.6.4 The Unit spearheaded the development of seven (7) new CPDs in 2020;
- 4.6.5 The Institute commenced inspections for students undertaking attachment on LPQE and Paralegal programmes as one of the many quality assurance tools; and
- 4.6.6 The Unit has revamped the Institutes public visibility through enhanced marketing activities and corporate branding.

4.7 CHALLENGES

The challenges the Unit experienced during the period under review were as follows:

- 4.7.1 The Unit requires sufficient funding to develop more programmes that will enable it meet various stakeholder training needs for both legal and non-legal professionals;
- 4.7.2 Unavailability of student management system makes the processing of applications tedious and storage of information challenging; and
- 4.7.3 Current Unit Structure to does not reflect the current environment training demands and staff responsibilities require review.

4.8 RECOMMENDATIONS

- 4.8.1 The need to increase Unit allocation on research and development of new courses.
- 4.8.2 There is need for a robust student management system.
- 4.8.3 The need to enhance remuneration of staff in the Unit to match the responsibilities staff are bestowed as well as review Unit structure to meet current environmental demands/changes.

CHAPTER FIVE

5 EXAMINATIONS AND ACCREDITATION UNIT

5.1 INTRODUCTION

The 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 Examination and Accreditation Unit are to:

- 5.1.1 Conduct examinations;
- 5.1.2 Process the results;
- 5.1.3 Receive and process petitions on behalf of the Council;
- 5.1.4 Carry out relevant research in examinations;
- 5.1.5 Implement guidelines for accreditation and renewal of Accredited Legal Education Institutions;
- 5.1.6 Receive applications for accreditation and renewal Legal Education Institutions;
- 5.1.7 Coordinate inspections of Accredited Legal Education Institutions; and
- 5.1.8 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 OBJECTIVE

To assess and determine the competence of students be admitted to the Bar, and to accredit Legal Education Institutions to ensure compliance to set standards and statutory provisions.

5.3 STAFFING

The Unit has two (2) members of staff:

- 5.3.1 Head of Unit: Examinations and Accreditation Officer at Salary Scale - ZIALE 06
- 5.3.2 Assistant Examinations and Accreditation Officer at Salary Scale - ZIALE 07

5.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

5.4.1 MIDYEAR EXAMINATION RESULTS – SECOND STREAM

During the year under review, On Wednesday 19th February, 2020, the Council of the Zambia Institute of Advanced Legal Education approved the Legal Practitioners' Qualifying Examination (LPQE) Course results for the 2019 Midyear Examination (Second Stream) which was conducted from Monday 11th November to Monday 25th November, 2019. A total number of One hundred and seventy-seven (177) Candidates attempted the 2019 Midyear Examination (Second Stream), of which ninety-three (93) were females and eighty-four (84) were males. Further, three (3) candidates were unable to sit for all the Heads examined because two had a bereavement and the other fell ill.

A total of ten (10) Candidates successfully passed all the ten (10) heads. One hundred and thirteen (113) Candidates had Complete and Incomplete Passes (passed 4-10 Heads/Subject) which was 64% of the total candidates that attempted the LPQE – 2019 Midyear Examination (Second Stream). While sixty-four (64) Candidates, which represented 36%, had failed the examination as they did not meet the threshold of passing four (4) Heads in line with Rule 23(4) of the Legal Practitioners' Act Chapter 30 Student Rules of the Laws of Zambia.

5.4.2 2020 TEVETA LEVEL 1 CERTIFICATE IN PARALEGAL STUDIES

Overall, the students' performance in Certificate in Paralegal Studies Examination was above average. 14 (37%) out of 38 students who sat for the Examination could not clear all the Eight (8) Subjects, while 24 (63%) out of 38 students cleared all the Eight (8) subjects and were awarded Certificates in Paralegal Studies. Masuwa Sombo was the best student in Certificate in Paralegal Studies Course.

5.4.3 CO-ORDINATION AND ACCREDITATION ACTIVITIES

During the first quarter of the year 2020 under review, the Institute submitted for review and approval the Memorandum of Understanding (MOU) with Higher Education Authority (HEA) to the Ministry of Justice.

Management and Legislative Drafting Department of the Ministry of Justice held a workshop from Monday 1st June to Friday 12th June, 2020 to review the Memorandum of Understanding for accreditation activities with Higher Education Authority (HEA).

Further, during the period under review, a letter was written to Business Regulatory Review Agency (BRRA) with reference to guideline on the review of fees for the Zambia Institute of Advance Legal Education.

The Agency acknowledged receipt of the notification of intention to amend the student regulations under the Legal Practitioners Act, Cap. 30 and the Accreditation Regulations, SI No. 86 of 2015 under the ZIALE Act, cap 49 of the Laws of Zambia.

The Agency guided that the law requires that ZIALE undertakes a Regulatory Impact Assessment (RIA) and consultation with relevant stakeholders and submit a RIA Report and consultation report to the Agency for approval. However, the RIA should only focus on regulations that impact the business activity. Further, the Agency provides technical support towards the RIA process where necessary.

5.4.4 2019 LPQE REPEATERS' EXAMINATION RESULTS

On Wednesday 13th May, 2020, the Council of the Zambia Institute of Advanced Legal Education approved the Legal Practitioners' Qualifying Examination (LPQE) Course results for the 2019 Repeaters' Examination which was conducted from Monday 2nd December to Monday 16th December, 2019. A total number of seven hundred and thirty-one (731) Candidates attempted the 2019 Repeaters' Examination.

A total of two hundred and two (202) Candidates successfully passed the December 2019 LPQE Repeaters' Examination out of a total of seven hundred and thirty-one (731) candidates which translates into 27.6% pass rate. This indicates a decrease of 0.4% pass rate when compared with the one hundred and ninety-four (194) candidates who passed the December 2018 Repeaters' Examination out of a total of six hundred and ninety-four (694) candidates which translates to 28% pass rate.

The Chief Justice of the Republic of Zambia Madam Justice Irene Mambilima called to the Bar two hundred and one (201) successful candidates of on Call Days Tuesday 16th June, Wednesday 17th June, Thursday 18th and Friday 19th June 2020. However, one (1) Candidate could not be called to the Bar as she had forged her Degree Certificate from Zambia Open University and the matter was reported to Zambia Police.

5.4.5 2020 LPQE MIDYEAR EXAMINATION – OCTOBER INTAKE

The 2020 Legal Practitioners' Qualifying Examination (LPQE) –Course October intake Midyear Examinations, were held from Wednesday 8th July, 2020 to Wednesday 22nd

July, 2020 in the Examination hall of Zambia Institute of Advanced Legal Education. A total of 285 candidates sat for the Examination. The LPQE course – 2019/2020 October Intake Midyear examinations was carried out in accordance with the Rules governing the Legal Practitioners Qualifying Examinations and was incident free.

5.4.6 2020 LPQE MIDYEAR RESULTS – OCTOBER INTAKE

Out of two hundred and eighty-five (285) candidates who attempted the examinations, one hundred and fifty-nine (159) were females and one hundred and twenty-seven (127) were males. One (1) candidate died one (1) week before the commencement of the examinations. Further, one (1) candidate was unable to sit for all the Heads as he fell ill after writing Subordinate Court (7(ii)) and he could not write Heads 8,9 &10 (Domestic Relations, Criminal Law and Procedure and Evidence and Practice).

A total of twenty-seven (27) Candidates successfully passed all the ten (10) Heads. One hundred and ninety-one (191) Candidates passed the minimum four (4) heads and above, while ninety-four (94) Candidates could not make the minimum of four (4) passes. This represents 67.02% of Candidates with a minimum of four (4) passes, and 32% who did not make the minimum four (4) passes.

5.4.7 CERTIFICATE IN PARALEGAL STUDIES – REPEATERS EXAMINATION

The Zambia Institute of Advance Legal Education conducted the Certificate in Paralegal Studies – 2020 Repeaters' examinations from Monday 27th July to Tuesday 4th August, 2020. A total number of 13 candidates attempted these examinations and 1 (One) candidate missed the Examination because he misread the time – table. Further, four (4) candidates were females and Nine (9) were males. A total number of 12 Candidates successfully passed all the subjects. This represents a 92.3% pass rate.

5.4.8 2019/2020 SECOND STREAM INTAKE – FINAL EXAMINATION

The Legal Practitioners' Qualifying Examination (LPQE) course – 2019/2020 Second Stream Intake Final Examination was held from Monday 24th August, 2020 to Monday 7th September, 2020 in the examination hall of the Zambia Institute of Advanced Legal Education and was carried out in accordance with the Rules governing the Legal Practitioners Qualifying Examination. The Examination was incident free and a total of 173 candidates attempted the Examination.

5.4.9 2019/2020 OCTOBER INTAKE – FINAL EXAMINATION

The Legal Practitioners' Qualifying Examination (LPQE) Course Examination was held from Monday 12th October to Tuesday 27th October, 2020 in the Examination Hall of Zambia Institute of Advanced Legal Education.

The Legal Practitioners' Qualifying Examination (LPQE) course – 2019/2020 (October Intake) final examinations held from Monday 12th October, 2020 to Tuesday 27th October, 2020 in the examination hall of the Zambia Institute of Advanced Legal Education was carried out in accordance with the Rules Governing the Legal Practitioners Qualifying Examinations and it was incident free.

5.4.10 2019/2020 SECOND STREAM INTAKE – FINAL EXAMINATION RESULTS

A total of fourteen (14) candidates successfully passed the 2020 LPQE- Course Final Examination (Second Stream) at first attempt out of one hundred and seventy-three (173) candidates who attempted the examination which translates into 8.1% pass rate. This indicates an increase of 6.7% pass rate when compared with the five (5) candidates who passed the 2019 LPQE- Course Final Examination out of a total of three hundred and

fifty-five (355) candidates which translates to 1.4% pass rate. Out of the fourteen (14) candidates who successfully passed the 2020 LPQE – Course Final Examination (Second Stream) at first attempt, seven were (7) females and seven (7) were males.

5.4.11 2019/2020 OCTOBER INTAKE - FINAL EXAMINATION RESULTS

A total of twenty (20) candidates successfully passed the 2019/2020 LPQE- Course Final Examination (October Intake) at first attempt out of two hundred and eighty-eight (288) candidates who sat for the examination which translates into 6.9% pass rate. This indicates a decrease of 1.2% pass rate when compared with the fourteen (14) out of 173 candidates who had passed the 2019/2020 LPQE- Course Final Examination (Second Stream) which translated to an 8.1% pass rate.

5.4.12 2021 LPQE REPEATERS' EXAMINATION REGISTRATION

During the year under review, the Unit commenced the registration of candidates for the LPQE – 2021 Repeaters' examination that was scheduled for Monday 1st February to Monday 15th February, 2021 and at the end of the 2020 fourth quarter the registration of student for the LPQE - 2021 Repeaters' examination was ongoing.

5.4.13 STUDENT PETITIONS - RULE 23(4)

During the year under review, the Unit processed two hundred and sixty (260) petitions for students to be exempted from Rule 23(4) which were presented to Council for consideration. Council rejected eighty-seven (87) petitions for having being granted at least a sitting after the five-year ban.

5.5 ACHIEVEMENTS

The Examination and Accreditation Unit successfully conducted the Mid-Year Examinations and Final Year examinations during the year 2020 under review despite the increasing numbers of COVID -19 cases.

It is worth noting that all the Examinations were conducted in line with the COVID 19 protocols set by the Government of the Republic of Zambia.

5.6 CHALLENGES

5.6.1 The Unit had no Student Management Software hence making it difficult to administer records of students and examination results.

5.6.2 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.

5.6.3 The Unit was understaffed, it had only two (2) officers who handle examinations and accreditation processes.

5.7 RECOMMENDATIONS

5.7.1 There is need for the Institute to procure a Student Management Software for efficient record keeping and results processing.

5.7.2 Employ more staff in order to achieve the Institute's mandate and implementation of the strategic objective in the 2019-2021 Strategic Plan.

CHAPTER SIX

6 INFORMATION TECHNOLOGY AND LIBRARY UNIT

6.1 INTRODUCTION

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

6.2 OBJECTIVES

The Unit is responsible for providing strategic technology direction to help internal processes and procedures and adopt new information technologies to improve business and IT operations.

6.3 STAFFING

The Unit is headed by an Information Technology Coordinator at Salary Scale (ZIALE 06). The Information Technology Coordinator is assisted by a Library Assistant who is at Salary Scale (ZIALE 08).

6.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

6.4.1 ZIALE WEBSITE REMODELLING

During the period under review, the Unit remodelled the Zambia Institute of Advanced Legal Education remodelled the Website in conjunction with SMART Zambia. The website is now in conformity with the laid down government standards

6.4.2 ELEARNING PLATFORM

During the period under review, the Government of the Republic of Zambia closed all learning Institutions due to the Coronavirus Disease, COVID-19, which was declared a pandemic worldwide. The Unit developed an online e-learning platform that enabled the students to continue with their classes and lessons during the closure period. The October intake, April Intake and Post-Graduate Diploma in Legislative Drafting all received their lessons through the online e-Learning platform. The Certificate in Paralegal studies students used the platform for their revision classes.

6.4.3 E-LEARNING TRAINING

During the period under review, the Unit conducted training on how to use the e-Learning platform to Legal Practitioners Qualifying Examination (LPQE) Lecturers, both for the first and second Intake. The Lecturers for Post-Graduate Diploma in Legislative Drafting were also trained. The Paralegal Lecturers were trained on how to use the system.

The Unit also conducted a three-day training to members of staff in the Programmes and Planning Unit and Accreditation and Examination Unit at Sandy's Creation.

6.4.4 PUBLICATION OF 2019 REPEATERS' RESULTS

The Unit in corroboration with the Examinations and Accreditation Unit facilitated the publication of the December 2019 Repeaters' results using the online e-Learning platform.

6.4.5 STUDENT MANAGEMENT SYSTEM PROJECT

During the period under review, the Unit was granted authority to cancel the procurement of the Student Management System by the Procurement Committee. This was done because the Institute acquired the software from Technical Education Vocational Education Training Authority (TEVETA) which proved much cheaper than procuring it from commercial sources. This was done on the government to government agencies.

6.4.6 ONLINE MEETINGS

During the period under review, the Unit procured a Capture card for live video streaming. This enabled the Unit to facilitate all Management, Committees and Council meetings using video conferencing.

6.5 ACHIEVEMENTS

The IT/Library Unit completed several projects during the period under review. Among the notable projects was the expansion of the Local Area Network, relaunching of a modern website and moving the domain from ZAMNET Limited to the Zambia National Data Centre.

6.6 CHALLENGES

During the period under review, the Unit's operations were severely affected by the outbreak of COVID-19 which first appeared in Wuhan, a city in China, in December 2019. On March 11, 2020 the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization. This lead to the Institute's staff to work on a rotational basis as guided by the Ministry of Health.

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. It was also recommended that one more member of staff is employed to beef up the Unit.

CHAPTER SEVEN

7 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, Regulations and the Zambia Public Procurement Authority (ZPPA) Circulars.

A procuring entity consists of the Controlling Officer, Procurement Committee, Procurement Unit and user departments.

7.2 OBJECTIVE

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 the Public Procurement Act No. 12 of 2008, the Public Procurement Regulations of 2011 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 8).

7.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

7.4.1 The Institute procured services to replace the Batteries and Accessories of the Solar Back-up System at the Examination Hall from Greenfield Energy Corporation at a total cost of One Hundred and Forty Four Thousand, Six Hundred and Twenty Kwacha (ZMW144, 620.00) VAT Inclusive. This was initiated by the need to sustain the lighting system at the examination hall during power outages.

7.4.2 To enhance the client selection base, the Institute procured Ghana Barrister Wigs from Darko Enterprise at a total cost of One Hundred Thousand Kwacha (ZMW100, 000.00) VAT Inclusive. The Institute stocks barrister wigs from the United Kingdoms and Ghana for sell.

7.4.3 The Institute procured Accommodation and Conference Facility Services for 20 and 40 people respectively from the Zambezi Junction Lodge and Campsite Limited in Livingstone at a total cost of One Hundred and Forty Thousand, Six Hundred Kwacha (ZMW140, 600.00) VAT Inclusive. This was to facilitate the 03 days Corporate Governance and the Law Training Workshop.

7.5 ACHIEVEMENTS

7.5.1 The Unit coordinated very well with suppliers to ensure proper product selection and supply chain.

7.5.2 The Institute's Annual Procurement Plan for the year 2020 was uploaded on the ZPPA e-Government Procurement (e-GP) System.

7.6 CHALLENGES

7.6.1 Providing Unclear Specifications & Requirements from end users.

7.6.2 Unrealistic expected lead times from end users.

7.6.3 Dynamic market changes during procurement proceedings resulting into varying the Institute's Budget.

7.6.4 The Unit is overwhelmed as the current structure allows for only 02 officers.

7.6.5 The COVID-19 pandemic coupled with rotational schedules to minimize its spread affected the operations of the Unit.

7.6.6 Inadequate transport.

7.7 RECOMMENDATIONS

7.7.1 Clear Specifications & Requirements from end users.

7.7.2 Realistic lead times by submitting the approved purchase requisitions in good time.

7.7.3 Contingency of 5 – 10% in the Institute's Annual Budgets.

7.7.4 Review the current structure to reflect the current needs of the Unit.

7.7.5 Continue implementing and observing the Ministry of Health guidelines as well as introducing procurement software.

7.7.6 Allocating the Unit a Motor Vehicle.

CHAPTER EIGHT

8 INTERNAL AUDIT UNIT

8.1 INTRODUCTION

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

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

8.2 OBJECTIVE

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 assisted by an Assistant Internal Auditor.

8.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

The following twenty five activities were planned during the period under review.

No.	Auditable units
FIRST QUARTER	
1	Administration of Applications (LPQE)
2	Selection of prospective Candidates (LPQE)
3	Registration and Enrolment (LPQE)
4	Teaching and Learning
5	Receipt of Funds
6	Payment Management
7	Payment and Recoveries
SECOND QUARTER	
8	Financial Reporting
9	Financial Statement/External Audit
10	Employee Compensation and Benefits
11	Performance Management
12	Infrastructure and Facilities Management
13	Knowledge Management (Library)
THIRD QUARTER	
14	Preparation of Exams
15	Setting of Examination Questions
16	Script Marking and Assessment
17	Results Processing
18	Learning and Infrastructure
19	Accreditation of Law Schools
FOURTH QUARTER	
20	Identification of needs
21	Receipt and Opening of Bids/Proposals
22	Storage of received bids/proposals
23	Contract management
24	Receipt of Goods
25	Enterprise Risk Management/Governance

8.5 ACHIEVEMENTS

Auditing Services

They were twenty (20) auditable Units that were completed with management responses while four (04) were not performed but deferred to 2021 and one (01) not applicable as function moved to Higher Education Authority (Accreditation of Law Schools).

No.	Auditable units	Status
FIRST QUARTER		
1	Administration of Applications (LPQE)	Completed
2	Selection of prospective Candidates (LPQE)	Completed
3	Registration and Enrolment (LPQE)	Completed
4	Teaching and Learning	Completed
5	Receipt of Funds	Completed
6	Payment Management	Completed
7	Payment and Recoveries	Completed
SECOND QUARTER		
8	Financial Reporting	Not Performed
9	Financial Statement/External Audit	Completed
10	Employee Compensation and Benefits	Not Performed
11	Performance Management	Not Performed
12	Infrastructure and Facilities Management	Not Performed
13	Knowledge Management (Library)	Completed
THIRD QUARTER		
14	Preparation of Exams	Completed
15	Setting of Examination Questions	Completed
16	Script Marking and Assessment	
17	Results Processing	Completed
18	Learning and Infrastructure	Completed
19	Accreditation of Law Schools	Not Performed
FOURTH QUARTER		
20	Identification of needs	Completed
21	Receipt and Opening of Bids/Proposals	Completed
22	Storage of received bids/proposals	Completed
23	Contract management	Completed
24	Receipt of Goods	Completed
25	Enterprise Risk Management/Governance	Completed

Consulting Services

Internal Auditing includes provision of consulting services such as counsel, advice, investigation, training and facilitation. For the period under review, the Unit facilitated the review and reporting of operational and strategic risks to the council.

8.6 CHALLENGES

The Unit planned for an additional member of staff to be employed at assistant level following the introduction of pre-auditing of payments. But unfortunately this did not happen due to a delayed organisation structural review which at the time of writing this report was still under consideration. The Covid-19 restrictions too affected the flow of information.

8.7 RECOMMENDATIONS

The recommendation is that staff compliment is considered to ensure effective discharge of the units functions.

CHAPTER NINE

9. ACCOUNTS UNIT

9.1 INTRODUCTION

The Accounts department 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 OBJECTIVES

To manage strategic budgeting, cost containment, cash flow management, debt servicing and accurate record keeping.

9.3 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).

9.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

9.4.1 Funding Overview

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

9.4.2 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.

9.4.3 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, 2019 recording an increase of 8.6% in internally generated funds.

The details for the financial statements for the year 2020 are shown in the Appendix I.

9.5 ACHIEVEMENTS

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.

9.5.1 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 Covid19 pandemic the Institute managed to sponsor two (2) members of staff who attend the International Public Sector Accounting Standards (IPSAS) update workshop in Siavonga.

The Unit facilitated the payment of Salaries, Personnel related costs, procurement of Goods and Services for smooth operation of the Institute.

Prepared and facilitated the audit of the Financial Statements for the year ended 31st December 2019.

9.6 CHALLENGES

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

- 9.6.1 Inadequate funding;
- 9.6.2 Low staffing levels;
- 9.6.3 Inadequate office Space;
- 9.6.4 Labour turn over; and
- 9.6.5 Fewer working hours due to COVID -19 pandemic.

9.7 RECOMMENDATIONS

The following are the recommendations:

- 9.7.1 Engage the Ministry of Finance, Budget Office on the need to revise budget ceiling upwards because these have never been revised for three years now;
- 9.7.2 Broaden the revenue base, by introducing new training programmes and taking advantage of low risk investments i.e. Government Bonds or Treasury Bills; and
- 9.7.3 Expedite the completion of Silverest campus to alleviate the challenges of office space.



Zambia Institute of Advanced
Legal Education

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020**

APPENDIX I

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

FINANCIAL STATEMENTS for the year ended 31 December 2020

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ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

GENERAL INFORMATION

for the year ended 31 December 2020

Country of establishment	Zambia
Nature of business and principal activities	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.
Ownership	The Government of the Republic of Zambia through the Ministry of justice.
Institute Council	Mr. Likando Kalaluka, SC, with Mr. Abraham Mwansa SC as an alternate member Mrs. Lillian F Shawa-Siyuni, SC Mrs. Thandiwe Daka Oteng Mr. Andrew Nkunika Mrs. Cecilia Nsenduluka Mbewe Mrs. Fydes Hamaundu Honourable Justice Nigel Mutuna Professor Chuma Himonga Mr. Abraham Altulli Dr. Annie Kangwa Chewe Dr. Chipasha Mulenga Mrs. Gladys M'sodzi Nhekairo Mutukwa Mr. Kennedy Kaunda Ms. Mwaka Chizinga Ms. Grace Kumwenda Mrs. Ann Malata-Ononju - Ex-offical
Registered office	Andrew Mwenya Road Stand 36983, Rhodes Park Lusaka
Business address	Andrew Mwenya Road Stand 36983, Rhodes Park Lusaka
Bankers	Zambia National Commercial Bank Plc, ABSA Standard Chartered Bank (Z) Limited
Auditors	Altods Chartered Accountants Plot No 6077, Great East Road P.O. Box 37231 Lusaka
Council secretary	Mrs. Leah Nanyangwe Ngulube

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

COUNCIL'S REPORT ON THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

Report of the Council

The Council submits its report together with the audited financial statement for the year ended 31 December 2020, which disclose the state of affairs of the Institute

Principal activity

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 491).

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

Business performance

	2020 K	2019 K
Revenue from tuition and other fees	16,776,035	14,330,612
Government grants	3,661,912	2,052,036
Other grants	230,641	-
Other income	1,871,873	1,622,046
 Total income	 22,540,461	 18,004,694
 Loss for the year	 (459,328)	 (1,933,058)

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 2020

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 programmers 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

Annual financial statements

The annual financial statements on pages 11 to 38 have been approved the Council

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

COUNCIL'S REPORT ON THE FINANCIAL STATEMENTS for the year ended 31 December 2020

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

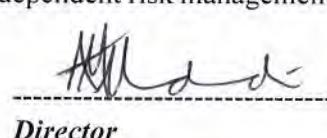
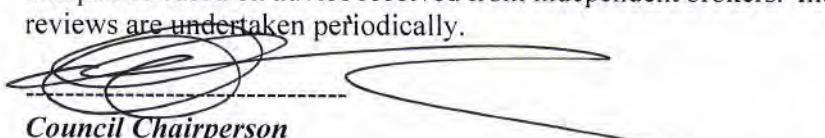
The Institute is committed to promoting the highest standards of ethical behavior amongst all its employees. All employees are required to maintain the highest ethical standards in ensuring that the Institute's business practices are conducted in a manner, which in all reasonable circumstances is above 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 2020

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 2020;
- 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;

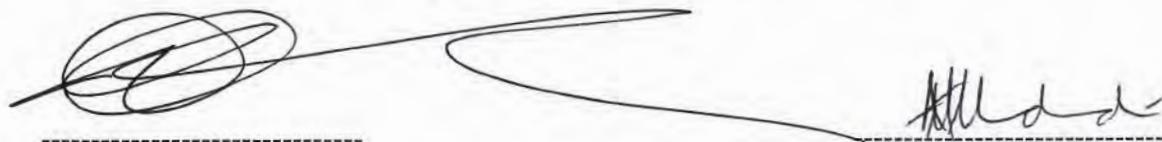
ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

**STATEMENT OF COUNCIL'S RESPONSIBILITIES FOR THE ANNUAL
FINANCIAL STATEMENTS (CONTINUED)**

for the year ended 31 December 2020

- 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
..... approving the attached financial statements on pages 11 to 38.

A photograph of two handwritten signatures. The signature on the left is for the 'Council Chairperson' and the signature on the right is for the 'Director'. Both signatures are in black ink and are placed above a horizontal dashed line.

Council Chairperson

Director

Audit Report for the year ended 31 December 2020

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 38 which comprise the statement of financial position as at 31 December 2020, 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 2020, 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 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.

Capital work in progress

The Institute carries an amount of K3,021,022 in their books from prior years. These opening balances do not appear to be adequately supported and the search for further supporting documentation is underway.

Capital grants

Included in the financial statements are capital grants of K16,200,559. These grants should represent capital projects either as capital work in progress or completed projects. As at 31 December 2020 there were no completed projects. Capital grants therefore should equate to capital work in progress and cash/cash equivalents. We are unable to reconcile as there is no specific bank account to cater for capital grants.

Further it is expected that those charged with governance of the Institution will obtain express authority from Government before capital grants can be utilised as operational funds or invested in financial instruments.

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 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.

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
- I the Institute's statement of financial position and profit and loss account are in agreement with the books of account.

Altods
Altods
Chartered Accountants

HC Nondo
Henry C Nondo
Partner

7 September 2021
Lusaka

Practicing Certificate Number: AUD/F000136

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME for the year ended 31 December 2020

	Note	2020 K	2019 K
Income			
Revenue from tuition and other fees	5a	16,776,035	14,330,612
Government grants	5b	3,661,912	2,052,036
Other grants	5c	<u>230,641</u>	-
Total income		20,668,588	16,382,648
Cost of sales	6	<u>(4,632,339)</u>	<u>(5,153,563)</u>
Gross profit		16,036,249	11,229,085
Other income	7	<u>1,871,873</u>	<u>1,622,046</u>
		<u>17,908,122</u>	<u>12,851,131</u>
Administration expenses			
Administrative expenses		(3,362,109)	(3,686,208)
Depreciation		(1,993,026)	(969,546)
Employee costs	8	(13,469,781)	(9,824,757)
Bad debts decrease/(increase)		<u>457,466</u>	<u>(303,678)</u>
Total expenditure		<u>(18,367,450)</u>	<u>(14,784,189)</u>
Loss for the year		<u>(459,328)</u>	<u>(1,933,058)</u>
Other comprehensive income			
Revaluation		<u>-</u>	<u>882,886</u>
Total comprehensive loss		<u>(459,328)</u>	<u>(1,050,172)</u>

The notes on pages 15 to 38 form part of these financial statements.

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

STATEMENT OF CHANGES IN EQUITY

for the year ended 31 December 2020

	Revaluation reserves K	Accumulated losses K	Total K
Balance at 1 January 2019	26,539,507	(1,662,862)	24,876,645
Prior year adjustment (i)	<u>-</u>	<u>1,053,261</u>	<u>1,053,261</u>
As restated	26,539,507	(609,601)	25,929,906
Total comprehensive loss	882,886	(1,933,058)	(1,050,172)
Amortisation of revaluation on building	(310,750)	310,750	-
Amortisation of revaluation on books	<u>(133,531)</u>	<u>133,531</u>	<u>-</u>
At 31 December 2019	<u>26,978,112</u>	<u>(2,098,378)</u>	<u>24,879,734</u>
Balance at 1 January 2020	26,978,112	(2,098,378)	24,879,734
Total comprehensive loss	<u>-</u>	<u>(459,328)</u>	<u>(459,328)</u>
Amortisation of revaluation on building	(310,750)	310,750	-
Amortisation of revaluation on books	<u>(133,531)</u>	<u>133,531</u>	<u>-</u>
At 31 December 2020	<u>26,533,831</u>	<u>(2,113,425)</u>	<u>24,420,406</u>

(i) The prior year adjustment represents the net amount of various adjustments to regularise and streamline the financial statements to enhance appropriate disclosures.

The notes on pages 15 to 38 form part of these financial statements.

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

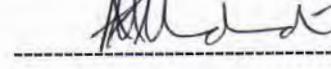
STATEMENT OF FINANCIAL POSITION as at 31 December 2020

	Note	2020 K	2019 K
ASSETS			
Non-current assets			
Property, plant and equipment	10	<u>32,606,749</u>	<u>34,117,171</u>
Current assets			
Inventories	11	<u>681,709</u>	307,543
Trade and other receivables	12	<u>5,568,561</u>	2,358,398
Cash and cash equivalents	13	<u>12,969,809</u>	<u>10,676,538</u>
Total current assets		<u>19,220,079</u>	<u>13,342,479</u>
Total assets		<u>51,826,828</u>	<u>47,459,650</u>
EQUITY AND LIABILITIES			
Equity			
Revaluation reserves		<u>26,533,831</u>	26,978,112
Accumulated losses		<u>(2,113,425)</u>	<u>(2,098,378)</u>
Total equity		<u>24,420,406</u>	<u>24,879,734</u>
Non-current liabilities			
Capital grants	17	<u>16,200,559</u>	<u>14,124,928</u>
Current liabilities			
Trade and other payables	14	<u>4,704,228</u>	2,121,464
Deferred income	15	<u>6,501,635</u>	<u>6,333,524</u>
		<u>11,205,863</u>	<u>8,454,988</u>
Total liabilities		<u>27,406,422</u>	<u>22,579,916</u>
Total equity and liabilities		<u>51,826,828</u>	<u>47,459,650</u>

These financial statements were approved by the Council members on
.....07/09/2021 and signed on its behalf by:



Council Chairperson



Director

The notes on pages 15 to 38 form part of these financial statements.

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

STATEMENT OF CASH FLOWS for the year ended 31 December 2020

	Note	2020 K	2019 K
Cash flows from operating activities			
Loss for the year		(459,328)	(1,933,058)
Adjustments for			
Depreciation		1,993,026	969,546
Adjustment to depreciation		-	(705,458)
Interest received		(233,599)	(234,957)
Movements in working capital			
(Increase)/decrease in inventory		(374,166)	280,300
Increase in trade and other receivables		(3,210,163)	(234,663)
Increase in trade and other payables		2,582,764	500,881
Increase in deferred income		168,111	1,251,818
Prior year adjustment		-	1,053,261
Net cash flows from operating activities		<u>466,645</u>	<u>947,670</u>
Cash flows from investing activities			
Purchase of property, plant and equipment	10	(482,604)	(1,331,462)
Interest received		<u>233,599</u>	<u>234,957</u>
Net cash flows used in investing activities		<u>(249,005)</u>	<u>(1,096,505)</u>
Cash flows from financing activities			
Movement in capital grants	17	<u>2,075,631</u>	<u>1,553,983</u>
Net cash flows		2,293,271	1,405,148
Cash and cash equivalents at the start of the year		<u>10,676,538</u>	<u>9,271,390</u>
Cash and cash equivalents at end of year	13	<u>12,969,809</u>	<u>10,676,538</u>
Represented By:			
Cash at bank and at hand		12,899,462	10,654,066
Short term deposits		<u>70,347</u>	<u>22,472</u>
		<u>12,969,809</u>	<u>10,676,538</u>

The notes on pages 15 to 38 form part of these financial statements.

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

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 2020

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 2020

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 2020

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 defined 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 2020

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 2020

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 2020

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 2020

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>No impact on the financial statements</p>	1 January 2019 Early adoption is permitted only if IFRS 15 is adopted at the same time

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

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">• 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• 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• 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• 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. <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>No impact on the financial statements</p>	1 January 2019

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NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

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>	<p>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.</p>	1 January 2019
<i>Long-term Interests in Associates and Joint Ventures – Amendments to IAS 28</i>	<p>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>.</p> <p>No impact on the financial statements</p>	1 January 2019

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

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>Annual Improvements to IFRS Standards 2015-2017 Cycle</i>	<p>The following improvements were finalised in December 2017:</p> <ul style="list-style-type: none"> • 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. • 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. • 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. • 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 <p>No impact on the financial statements</p>	1 January 2019
<i>Plan Amendment, Curtailment or Settlement – Amendments to IAS 19</i>	<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"> • 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 • 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 	1 January 2019

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

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"> • discounted probability-weighted cash flows • an explicit risk adjustment, and • a contractual service margin (CSM) representing the unearned profit of the contract which is recognised as revenue over the coverage period. <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. 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>No impact on the financial statements</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 2020

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>Definition of Material – Amendments to IAS 1 and IAS 8</i>	<p>The IASB has made amendments to IAS 1 <i>Presentation of Financial Statements</i> and IAS 8 <i>Accounting Policies, Changes in Accounting 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"> • 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 • 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. 	1 January 2020
<i>Definition of a Business – Amendments to IFRS 3</i>	<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>No impact on the financial statements</p>	1 January 2020

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NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

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. Key changes include:</p> <ul style="list-style-type: none">increasing the prominence of stewardship in the objective of financial reportingreinstating prudence as a component of neutralitydefining a reporting entity, which may be a legal entity, or a portion of an entityrevising the definitions of an asset and a liabilityremoving the probability threshold for recognition and adding guidance on derecognitionadding guidance on different measurement basis, andstating 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. <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 2020

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>.</p> <p>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 <i>Business Combinations</i>).</p> <p>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.</p> <p>** 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>No impact on the financial statements</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 2020

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 2020

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	
	2020	2019
	K	K
Student receivables	1,699,004	1,238,433
Legislative receivables	987,095	386,995
Prosecutors receivables	519,850	276,500
Other receivables	943,224	37,851
Staff loans and advances	1,825,043	1,281,740
Expected credit loss	<u>(405,655)</u>	<u>(863,121)</u>
	<u>5,568,561</u>	<u>2,358,398</u>
Deposits held with		
ABSA – Project account	101,941	209,315
ABSA – Forex account	143,325	154,786
ABSA – Staff Loan Revolving Fund account	165,923	2,684
ABSA – General Fund account	739,637	320,198
Standard Chartered – Golf Fundraising account	2,198,449	2,295,840
Zanaco – Silverest Project Fund account	1,770,755	1,668,836
Zanaco – Tuition account	7,779,417	6,002,359
Short term investments	730,347	682,472
Expected credit loss	<u>(660,000)</u>	<u>(660,000)</u>
	<u>12,969,794</u>	<u>10,676,490</u>
Total exposure	<u>18,538,355</u>	<u>13,034,888</u>

Impairment

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

	2020	2019
	K	K
Balance at 1 January	1,523,121	1,310,443
Increase in allowance	-	303,678
Bad debts recovery	-	(91,000)
Bad debts over provision	<u>(457,466)</u>	<u>-</u>
 Balance at 31 December	 <u>1,065,655</u>	 <u>1,523,121</u>

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

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	2020 K	2019 K
	Trade and other payables	<u>4,704,226</u>	<u>2,121,464</u>
ii)	The Institute's financial assets are categorized as follows:		
	Financial assets	Trade and other receivables K	Cash and cash equivalents K
	As at 31 December 2020	<u>5,568,561</u>	<u>12,969,809</u>
	As at 31 December 2019	<u>2,358,398</u>	<u>10,676,538</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 2020

5a. Revenue from tuition and other fees	2020 K	2019 K
Total receipts	16,944,146	15,582,430
Deferred income (Note 15)	<u>(6,501,635)</u>	<u>(6,333,524)</u>
Revenue for the year	10,442,511	9,248,906
Revenue realised (Note 15)	<u>6,333,524</u>	<u>5,081,706</u>
Total revenue for the year	<u>16,776,035</u>	<u>14,330,612</u>

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 at a point in time services	2020 K	2019 K
LPQE Application fees	857,250	555,400
LPQE Exemption fees	4,250	-
Verification of Foreign Qualifications	<u>26,000</u>	<u>2,500</u>
	<u>887,500</u>	<u>557,900</u>
Classified as over time services as the payments are made in installments		
LPQE application fees	-	595,300
Practical Advanced Prosecutors Course	321,900	398,000
Legislative Drafting Course	1,261,520	1,194,467
LPQE Tuition/Exam Fees	9,584,341	7,816,895
LPQE Repeaters Exam Fees	2,084,400	2,927,800
Other courses	<u>2,636,374</u>	<u>840,250</u>
	<u>15,888,535</u>	<u>13,772,712</u>
Total revenue for the year	<u>16,776,035</u>	<u>14,330,612</u>
5b. Government grants		
GRZ Grant Allocation	2,990,035	2,052,036
GRZ other – Ministry of Finance	<u>671,877</u>	<u>-</u>
	<u>3,661,912</u>	<u>2,052,036</u>
5c. Other grants		
GIZ Contribution	<u>230,641</u>	<u>-</u>

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

	2020 K	2019 K
6. Cost of sales		
Advanced Prosecutors expenses	402,337	73,094
Advanced Prosecutors lecture fees	36,030	80,155
Courier, postage and papers	14,992	40,067
Invigilation fees	93,600	70,720
Legislative drafting expenses	79,175	70,660
Legislative drafting lecture fees	204,236	253,583
Library and secretarial expenses	31,551	84,415
LPQE Lecture fees	444,630	1,074,516
LPQE marking fees	2,061,520	2,142,454
LPQE Student expenses	354,395	858,974
LPQE Lecture workshops	217,978	19,300
Basic Human Rights and Law expenses	7,825	87,949
Cyber and Cyber Law	492,903	296,300
Other Human Rights	71,730	1,376
Lawyers garments	<u>119,437</u>	<u>-</u>
	<u>4,632,339</u>	<u>5,153,563</u>
7. Other income		
Sale of lawyers garments	214,685	70,760
Interest received	233,599	234,957
Sale of material	465,497	761,904
Petitions	471,299	196,030
Income from internet use	145,600	95,800
Income from photocopying services	-	53,414
Profit on disposal	-	65,800
Subscription fees	61,559	64,000
Other sources	<u>279,634</u>	<u>79,381</u>
	<u>1,871,873</u>	<u>1,622,046</u>
8. Employee costs		
Basic salary	5,626,530	3,711,010
Allowances and overtime	2,571,238	1,479,457
NAPSA	339,028	275,276
Gratuity accrued	2,709,377	1,227,247
Leave commutation and travel benefits	908,888	1,928,617
Medical and funeral expenses	316,581	617,280
Staff office provisions	95,395	98,757
Staff training	172,904	456,590
Workers compensation	13,103	18,549
Terminal benefits	318,288	-
National Health Insurance Scheme	12,559	11,974
Long service bonus	193,787	-
Settling allowance and recruitment expenses	122,346	-
Penalties and arrears	<u>69,757</u>	<u>-</u>
	<u>13,469,781</u>	<u>9,824,757</u>
9. Taxation		
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 2020

10. Property, plant and equipment
for the year ended 31 December 2019

	Land and buildings K	Motor vehicles K	Office furniture and equipment K	Capital work in progress K	Library books K	Total K
Cost						
At 1 January 2019	30,091,319	2,602,237	3,785,240	3,021,022	942,161	40,441,979
Additions	8,588	799,834	481,101	-	41,939	1,331,462
Revaluation	-	-	-	-	882,886	882,886
At 31 December 2019	30,099,907	3,402,071	4,266,341	3,021,022	1,866,986	42,656,327
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	30,099,907	3,402,071	4,703,945	3,021,022	1,911,986	43,138,931
Depreciation						
At 1 January 2019	2,467,743	1,914,051	3,320,882	-	572,393	8,275,069
Charge for the year	601,826	288,797	30,376	-	48,547	969,546
Adjustment	-	-	(705,459)	-	-	(705,459)
At 31 December 2019	3,069,569	2,202,848	2,645,799	2,645,799	620,940	8,539,156
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	3,671,567	2,883,262	3,069,615	3,069,615	907,738	10,532,182
Net book value						
At 31 December 2020	26,428,340	518,809	1,634,330	3,021,022	1,004,248	32,606,749
At 31 December 2019	27,030,338	1,199,223	1,620,542	3,021,022	1,246,046	34,117,171

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2020

11. Inventories	2020 K	2019 K
Gowns	<u>681,709</u>	<u>307,543</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.		
	2020 K	2019 K
Student receivables	<u>1,699,004</u>	<u>1,238,433</u>
Staff receivables	<u>1,825,043</u>	<u>1,281,740</u>
Legislative receivables	<u>987,095</u>	<u>386,995</u>
Prosecutors receivables	<u>519,850</u>	<u>276,500</u>
Other receivables	<u>943,224</u>	<u>37,851</u>
Expected credit losses	<u>(405,655)</u>	<u>(863,121)</u>
	<u>5,568,561</u>	<u>2,358,398</u>
13. Cash and cash equivalents		
i. Cash and bank		
ABSA – Project account	<u>101,941</u>	<u>209,315</u>
ABSA – Forex account	<u>143,325</u>	<u>154,786</u>
ABSA – Staff loan revolving fund account	<u>165,923</u>	<u>2,684</u>
ABSA – General fund account	<u>739,637</u>	<u>320,198</u>
Standard Chartered – Golf fundraising account	<u>2,198,449</u>	<u>2,295,840</u>
Zanaco – Silverest Project Fund account	<u>1,770,755</u>	<u>1,668,836</u>
Zanaco – Tuition account	<u>7,779,417</u>	<u>6,002,359</u>
Petty cash	<u>15</u>	<u>48</u>
	<u>12,899,462</u>	<u>10,654,066</u>
ii. Short term investments		
Madison Unit Trust fund	<u>70,347</u>	<u>22,472</u>
Madison short term investments	<u>660,000</u>	<u>660,000</u>
Expected credit losses	<u>(660,000)</u>	<u>(660,000)</u>
	<u>70,347</u>	<u>22,472</u>
Cash and cash equivalents	<u>12,969,809</u>	<u>10,676,538</u>

ZAMBIA INSTITUTE OF ADVANCED LEGAL EDUCATION

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 December 2020

14. Trade and other payables	2020 K	2019 K
Trade payables	300,706	508,263
Statutory payables	908,517	-
Audit fees	187,340	123,326
Other payables	11,034	-
Gratuity (Note 16)	2,024,053	940,693
Receipts control	535,996	(170,823)
Leave pay	<u>736,582</u>	<u>720,005</u>
	<u>4,704,228</u>	<u>2,121,464</u>

15. Deferred income

Balance at 1 January	6,333,524	5,081,706
Provision for the year (Note 5)	6,501,635	6,333,524
Transfer to income (Note 5)	<u>(6,333,524)</u>	<u>(5,081,706)</u>
Balance at 31 December	<u>6,501,635</u>	<u>6,333,524</u>

Deferred income relate to fees received in advance from Legal Practitioners' Qualifying Examination (LPQE) students.

16. Accruals and provisions	2020 K	2019 K
Gratuity and long service	Gratuity and long service	
At the start of the year	940,693	525,843
Additional provisions	1,083,360	414,850
Utilised during the year	<u>-</u>	<u>-</u>
At the end of the year (Note 14)	<u>2,024,053</u>	<u>940,693</u>

17. Capital grants

Balance at the start of the year	14,124,928	12,570,945
Received during the year	2,075,631	1,553,983
Transferred to income	<u>-</u>	<u>-</u>
Balance at the end of the year	<u>16,200,559</u>	<u>14,124,928</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 2020

18. Related party transactions

The following transactions were carried out with related parties.

i) Transactions with the principal controlling party (GRZ)

	2020 K	2019 K
Operational grants received	<u>2,990,035</u>	2,052,036
Capital grants	<u>2,075,631</u>	1,553,983
Total	<u>5,065,666</u>	<u>3,606,019</u>

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

	2020 K	2019 K
Remuneration of Key management personnel	<u>2,817,678</u>	2,603,961
Council and committee expenses	<u>603,999</u>	487,497
	<u>657,332</u>	<u>557,497</u>

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.

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

for the year ended 31 December 2020

	2020 K	2019 K
Income		
Revenue from tuition and other fees	16,776,035	14,330,612
Government grants	3,661,912	2,052,036
Other grants	<u>230,641</u>	-
Total income	20,668,588	16,382,648
Cost of sales	<u>(4,632,339)</u>	<u>(5,153,563)</u>
Gross profit	16,036,249	11,229,085
Other income	<u>1,871,873</u>	<u>1,622,046</u>
	<u>17,908,122</u>	<u>12,851,131</u>
Administrative expenses		
Advertising expenses	41,485	91,891
Audit fees	108,094	110,200
Bad debts provision	(457,466)	303,678
Bank charges	161,069	102,678
Court fees	-	5,925
Business functions (events)	20,671	-
Communication and telephone expenses	318,241	207,035
Computer expenses	47,704	41,217
Consultancy expenses	528,078	713,026
Council and board of examiners allowances	603,999	487,497
Cleaning and small supplies expenses	101,036	145,386
Depreciation	1,993,026	969,546
Electricity and water bills	179,650	112,171
Employee costs	13,469,781	9,943,031
Exchange gain	(51,328)	(13,257)
General expenses	701	7,116
Insurance	76,966	82,589
Motor vehicle expenses	141,286	158,949
Printing and stationery	321,666	462,619
Repairs and maintenance	284,662	424,167
Rent and rates	18,976	27,687
Security expenses	248,588	244,686
Subscription fees	174,040	149,381
Staff uniforms	22,425	-
Transportation, courier and postage	<u>14,100</u>	<u>6,971</u>
	<u>18,367,450</u>	<u>14,784,189</u>
Loss for the year	<u>(459,328)</u>	<u>(1,933,058)</u>

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