



Zambia Institute of Advanced
Legal Education



Annual Report 2024

A Centre of Excellence in Law Practice Training



Zambia Institute of Advanced
Legal Education

Annual Report 2024

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FOREWORD



The Zambia Institute of Advanced Legal Education (referred to as "ZIALE" or "the Institute") is tasked with providing national, regional, and international postgraduate legal studies, along with specialized training in Legislative Drafting and other related courses, as stipulated under Section 4(1). This Annual Report encompasses the period from January 1, 2024, to December 31, 2024.

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

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

This report evaluates ZIALE's performance, highlights the progress made, and addresses the challenges encountered while executing its diverse programs and activities. It also outlines the strategic objectives set by ZIALE for the 2022-2026 period and proposes solutions to the challenges faced in 2024.

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



Honourable Mulambo Haimbe SC ,MP

MINISTER OF JUSTICE

ACKNOWLEDGEMENTS



In 2024, ZIALE benefited greatly from the technical and financial support provided by various cooperating partners and the Government. We extend our deepest gratitude to these organizations and stakeholders, whose contributions were instrumental in enhancing our capacity to offer essential legal practice services to postgraduate law students. This support facilitated the qualification and admission of deserving students as legal practitioners and was crucial in helping us fulfill our mandate of providing national, regional, and international postgraduate legal studies, including specialized training in Legislative Drafting and other courses.

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

Finally, we express heartfelt appreciation to the ZIALE Council Members for their outstanding dedication in executing their duties with excellence. We also thank the entire staff at ZIALE for their unwavering commitment, especially in coordinating the preparation of this 2024 Annual Report.

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

MULILO KABESHA, SC

ATTORNEY GENERAL AND CHAIRPERSON OF THE COUNCIL OF ZIALE

EXECUTIVE SUMMARY

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

Under the new *Zambia Institute of Advanced Legal Education Act*, 1996 (hereinafter referred to as “the Act”), Chapter 49 of the Laws of Zambia, the functions were widened to provide national, regional and international post-graduate legal studies, and training in Legislative Drafting as well as other courses.. 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:

the Attorney-General, with the Solicitor-General as an alternate member;

a judge nominated by the Chief Justice;

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

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

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

1.2 FUNCTIONS OF THE COUNCIL

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

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

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

1.3 COMMITTEES OF THE COUNCIL

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

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

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

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

The Accreditation Committee has not been functional after the review of the ZIALE Act - relating to deletion of the accreditation function.

1.4 COUNCIL AND COMMITTEE MEETINGS

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

1.5 THE DIRECTORATE

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

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

the Institute and other Corporate services.

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



CHAPTER TWO

2.0 MANDATE AND FUNCTIONS OF ZIALE

2.1 INTRODUCTION

2.2 MANDATE

The Council of ZIALE is a body corporate with perpetual succession and a common seal established by Chapter 49 of the Laws of Zambia. Its precursor was the a Law Practice Institute, operationalised in 1968. The Institute is mandated to provide national, regional and international legal post-graduate studies and training in legislative drafting.

2.3 VISION STATEMENT

“A Centre of excellence in Law Practice Training.”

2.4 VALUE STATEMENT

- i. Transparency
We carry out our duties with clarity and openness.
- ii. Integrity
We conduct ourselves honestly and truthfully in the execution of our duties based on our strong moral principles.
- iii. Team work
We are interdependent and collaborate our efforts to achieve common goals effectively and efficiently.
- iv. Accountability
We take responsibility for our actions and decisions in the execution of duties based on transparent policies and directives.
- v. Objectivity
We are fair in our conduct by ensuring that our decisions and judgments are made in a fair manner that is not influenced by personal feelings or beliefs but guided by clearly defined laws, regulations and procedures.

2.5 MISSION STATEMENT

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

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

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

2.6 STRATEGIC OBJECTIVES – 2021 - 2026

2.6.1. STRATEGIC OBJECTIVE 1: IMPROVE TRAINING DELIVERY

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

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

2.6.2. STRATEGIC OBJECTIVE 2: ENHANCE STAKEHOLDER ENGAGEMENT

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

2.6.3. STRATEGIC OBJECTIVE 3: ENHANCE FINANCIAL RESOURCE MANAGEMENT

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

2.6.4. STRATEGIC OBJECTIVE 4: IMPROVE INTERNAL PROCESSES

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

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

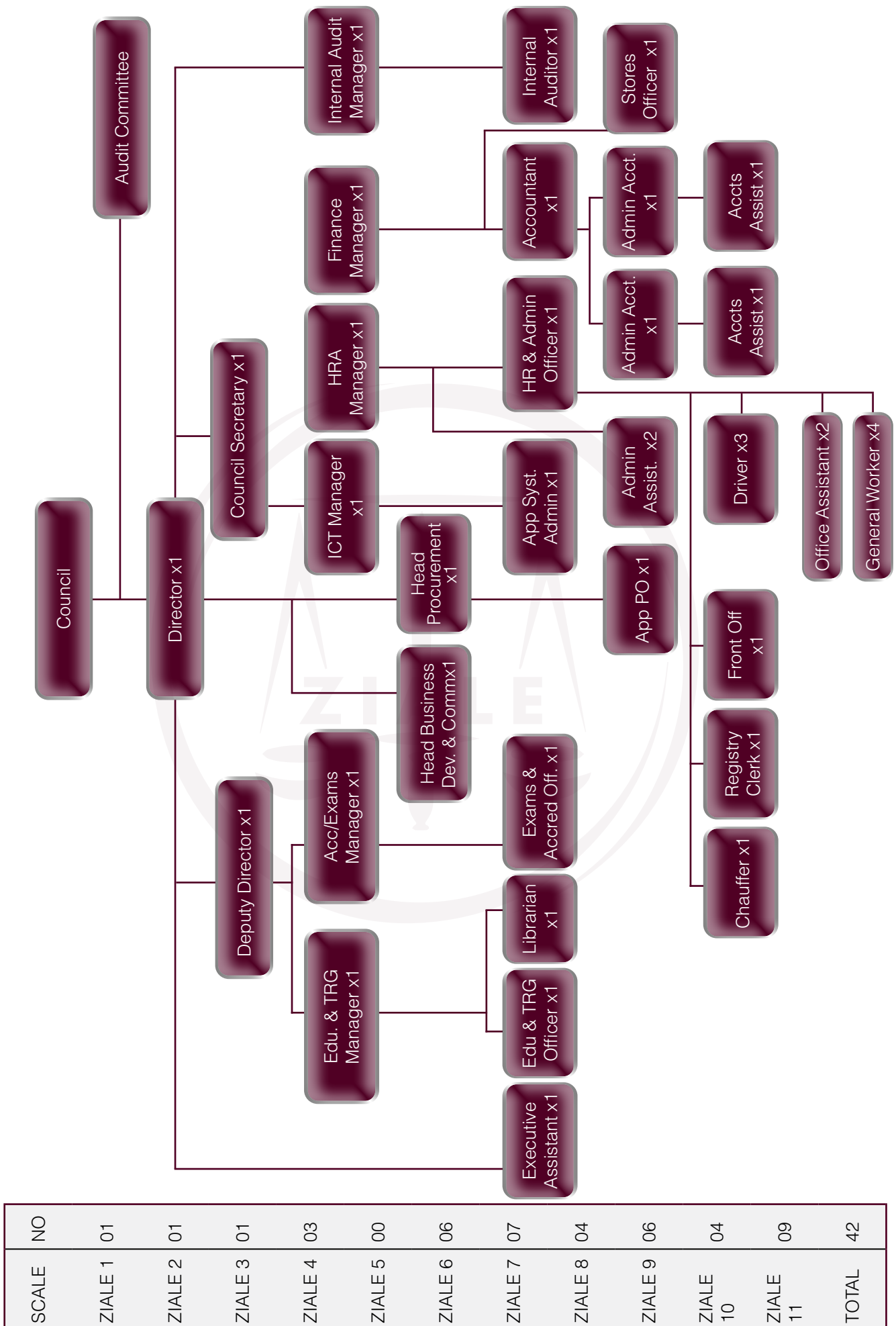
2.6.5. STRATEGIC OBJECTIVE 5: ENHANCE STAFF CAPACITY

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

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

2.6.6. STRATEGIC OBJECTIVE 6: IMPROVE INFRASTRUCTURE AND EQUIPMENT

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



CHAPTER THREE

3.0 HUMAN RESOURCES AND ADMINISTRATION UNIT

3.1 INTRODUCTION

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

The Unit is also coordinates and manages the following functions;

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

3.2 OBJECTIVES

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

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

3.3 STAFFING

The establishment of the unit of Human Resource and Administration had a total of sixteen (16) positions in 2024, thirteen (13) filled positions and three (3) vacant positions.

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

3.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

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

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:

- i. Mrs Chanda Mungulube Banda, Librarian who commenced work on 4th November, 2024.
- ii. Ms Naomy Kapini, Assistant Accountant – Revenue, who commenced work on 4th November, 2024.
- iii. Mr Basil Lengalenga, Assistant Accountant – Expenditure, who commenced work on 2nd December, 2024.
- iv. Mr Hymes Moyo, Driver, who commenced work on 2nd December, 2024.
- v. Mr Davies Sikapili, who commenced work on 9th December, 2024.

3.4.3. Events

The Unit participated in:

International Women's Day Celebrations on 8th March, 2024,

Labour Day Celebrations on 1st May, 2024.

The Unit also participated in the following activities under the Health, Safety and Wellness Committee:

- i. Soccer on 30th August, 2024.
- ii. Eye screening on 9th September, 2024.
- iii. Dental Health Talk on 13th September, 2024.
- iv. Nutrition Health Talk on 29th September, 2024.
- v. Work out at the gym on 4th October, 2024.
- vi. Aerobics on 22nd November, 2024.
- vii. HIV/AIDS Health Talk on 9th December, 2024

3.4.4. Transport

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

Table 1: Institute's Fleet as at 31st December 2024

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

3.5 ACHIEVEMENTS

- i. The boardroom and Examination Hall chairs were procured.
- ii. Most of the scheduled Health, Safety and Wellness programmes were held throughout the year.
- iii. All the advertised vacant positions were filled during the year.
- iv. The Unit revised and implemented the Performance Management Form.
- v. The Institute implemented the Rationalised and Harmonised salaries and Terms and Conditions of Service with effect from 1st October, 2024

3.6 CHALLENGES

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

CHAPTER FOUR

4.0 EDUCATION AND TRAINING SECTION

4.1 INTRODUCTION

This report covers activities that were implemented by the Education and Training Unit in 2024 from 9th January, 2024 to 20th December, 2024. The report covers the objectives, staffing levels, programmes and activities implemented, achievements, challenges and recommendations.

4.2 OBJECTIVES

The Unit is on course in meeting its key objective that influence the functions the Education and Training Unit;

Strategic Objective : Improve Training Delivery

To improve training delivery, the unit intensified monitoring of online classes ensuring that lecturer attendance was efficient. The Unit further recommended that a visualiser presenter/projector be secured by IT to allow for effectiveness in teaching heads like Book Keeping and Accounts and Conveyancing and Legal Drafting. Class recordings have been shared on a daily basis on telegram and Moodle to allow students to replay missed lectures. Make up classes have been arranged where required.

The aforementioned feeds into the long term Unit Objective which is to effectively manage training programmes in order to ensure availability of qualified legal practitioners. For the year 2024, the annual objectives were as follows:

- i. To review of Student Rules and Diary Rules
- ii. To review the LPQE and Legislative Drafting Syllabus
- iii. To conduct effectively enrolment and registration of students in all courses and programmes
- iv. To enhance Delivery of Training Programmes

4.3 STAFFING LEVELS

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

4.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

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

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

During the period under review, the section trained students under the 2023/2024 and 2024/2025 Legal Practitioners' Qualifying Examination (LPQE) Course. Students under the 2023/2024 LPQE Course attended class using the institute's online platform from 8th January, 2024 to 10th May, 2024 when they proceeded for their study break in readiness for their Mid-year examination. The third term began with online classes from 10th July 2024 to 30th August, 2024 before proceeding to sit for their final examinations.

On the other hand, the unit in 2024 received seven hundred and seventy five (775) applications for enrolment onto the 2024/2025 LPQE Course. out of which, 752 met the set minimum requirements for admission while 23 did not. By the end of the year, 632 successfully registered as LPQE

students for the 2024/2025 cohort. Students under the 2024/2025 LPQE Course progressed with physical learning in the first 6 weeks of class from 11th November, 2024 to 20th December, 2024 when they went on a two weeks recess.

The unit further coordinated the 2024-2025 LPQE Repeaters' Registration. By the end of the fourth quarter, 262 students had successfully registered for repeaters revision classes classified in the following order; 147 females and 115 males.

4.4.2. POSTGRADUATE DIPLOMA IN LEGISLATIVE DRAFTING PROGRAMME

The Section coordinated a graduation ceremony for the Postgraduate Diploma in Legislative Drafting - 2023 Intake in February 2024. The course which was conducted from 19th June, 2023 to 1st December, 2023 had a total of 65 students.

During the period under review, the Education and Training Unit registered 70 students under the 2024 Legislative Drafting Intake whose class commenced on 17th June 2024 to 29th November, 2024. The graduation for the 2024 Drafting students will be held in the subsequent year.

4.4.3. LEVEL ONE CERTIFICATE IN PARALEGAL STUDIES

The Unit in the year under review coordinated the LEVEL ONE CERTIFICATE IN PARALEGAL STUDIES (2023/2024). Under this course, 50 students were trained and later sat for their final examinations were 20 cleared all the courses. 30 students are yet to reseat. The Unit met with GIZ to discuss the way forward on the students yet to repeat the courses. A decision to sponsor the students with arrears was made by GIZ. 30 Students will be writing their repeaters' examinations in August 2025.

4.4.4. CONTINUOUS PROFESSIONAL DEVELOPMENT COURSE TRAINING

In the first quarter of 2024, the Unit ran one tailor made course on Workers Compensation Tribunal from 4th March to 7th March 2024. A total 12 participants were trained. There was no short course training in the second quarter.

In the third quarter of 2024, the Unit ran one Continuous Professional Development Course (CPD), a tailor-made course for the Pensions and Insurance Authority in Criminal investigations and Prosecutions. The course was undertaken from 30th September, 2024 to 4th October, 2024.

In the fourth quarter of 2024, the Unit ran two Continuous Professional Development Courses (CPDs) as follows;

Tailor made Criminal Investigations and Prosecutions Course for Pensions and Insurance Authority (PIA) commenced on 30th September, 2024 to 4th October, 2024 - The course was purely physical with 20 participants.

Tailor made Criminal Investigations and Basic Prosecutions Course for Zambia Revenue Authority (ZRA) commenced on 25th November, 2024 to 6th December, 2024 - The course was purely physical with 20 participants.

Legal Risk and Compliance Management was held on 4th November, 2024 and ended on 8th November, 2024 25 participants.

Corporate Governance and the Law – The course was purely physical and was conducted in Livingstone. It was held from 27th to 29th November, 2024 with 24 participants.

4.4.5. DEVELOPMENT OF LPQE STUDY MODULES

The Unit is facilitating the development of student modules for use by students and lectures at the Institute. The following indicates the statuses:

HEAD		WRITING STATUS	APPROVAL STATUS
Head 7	Superior Court Procedure	Complete Pending Council Approval	Pending

HEAD		WRITING STATUS	APPROVAL STATUS
Head 9	Domestic Relations	Module Review Stage	Pending

4.4.6. VERIFICATION OF FOREIGN DEGREE

Verification of foreign degrees is one of the core functions of the Education and Training Unit. 9 applications for verification of foreign degrees were received and considered by the Enrolment and Admissions Committee of Council by the end of the first quarter. The meeting to consider the 9 applications was conducted on 29th February, 2024.

In the second quarter, 5 new applications for verification of foreign degrees were received with 4 appeals that were to be considered by the Enrolment and Admissions Committee of Council. The meeting to consider the 9 applications was conducted on 30th May, 2024 and responses were provided to the applicants.

Verification of foreign degrees is one of the core functions of the Programmes and Planning Unit. Fourteen (14) applications for verification of foreign degrees were received by the end of the third quarter and were verified by the Enrolments and Admissions Committee of Council.

4.4.7. UNIT POLICIES

The Unit has completed the development of the library policy which is to be reviewed by management in the first quarter of 2025 and thereafter approved by Training and Curriculum Development Committee of Council for adoption.

4.4.8. LIBRARY

In 2024, library doors were open to the public from 08:00 hours up to 17: 00 hours during week days running from Monday up to Friday with operations such patron registration and orientation, circulation control and services, cataloguing and classification, statistics of library usage, printed and issued identity cards, brochure and statute printing.

In the period under review, the library had a registered membership of two thousand three hundred and seventy-eight (2378) patrons. This number included the Institute's members of staff, students and external patrons. One hundred and ten (110) of these members were active and borrowed books while other members only used the library for study and reference purposes.

4.4.9. OVERDUE MATERIALS

A sum of twenty (20) kwacha per book was charged as an overdue fine for every defaulted day after the due date of a library book. A total of 10 books were overdue translating to a sum of Nine thousand eight hundred and twenty (9820) kwacha. This was submitted to Finance for billing.

4.4.10. IDENTITY CARDS

Table 5: printed and issued out to the 2024/2025 LPQE students.

Printed IDs - total	Collected IDs	Not collected	Reprints	Damages
592	496	61	35	22

The total identity cards printed was 614 of which 22 were damages.

4.4.11. MOST CIRCULATED MATERIALS

Type of Media	Title
Book	GATES COMPANY LAW AND PRACTICE IN ZAMBIA
Book	Book-keeping and Accounts
Book	The Law of Evidence in Zambia: Cases & Materials

Type of Media	Title
Book	AN OUTLINE OF THE STUDY OF JURISPRUDENCE
Book	Tort
Book	Strategies and Techniques for Passing the Zambian Bar Exam: Probate and Succession
Book	Passing the Bar Exam Made Easy: Evidence & Procedure
Book	Prosecutors' Handbook
Book	Commercial law in Zambia: cases and materials
Book	Underhill's Principles of the Law of Partnership
Book	GATES ON UNDERSTANDING COMPANY LAW: A conceptual and Functional Approach
Book	Maudsley & Burn's Land Law: Cases and Materials
Book	LLOYD'S INTRODUCTION TO JURISPRUDENCE.
Book	Commercial law in Zambia: essential texts

4.4.12. STATUTE PRINTING

A total of one Hundred and Seventy Eight (178) sets of the statutes were printed before the close of the year. Printing was to resume in the year 2025. These are statutes for the 2024/2025 LPQE intake.

4.4.13. LIBRARY BROCHURE

The library brochure was compiled and submitted for further scrutiny to the Education and Training Manager. It provided information with regards to the library services and resources, operational hours, membership and contact information.

4.5 ACHIEVEMENTS

- i. Securing of statutes for LPQE students under the 2023/2024 Intake.
- ii. Finalization of the Legislative Drafting Syllabus.
- iii. Completion of the LPQE Programme Benchmarking Exercise
- iv. All the Candidates that had applied for the Verification of Foreign Law degrees had their applications considered
- v. Effective sharing of eLearning materials such as class recordings, statutes, books and notes on various platforms
- vi. Printing and issuance of Identity Cards.
- vii. The process of re-assignment of classification numbers and cataloguing of library books
- viii. Completion of the LPQE Programme Benchmarking Exercise

4.6 CHALLENGES

- i. Infrastructure has remained a challenge in the delivery of the LPQE Programme and non-traditional courses.
- ii. Limited and inadequate ICT Facilities have hampered greatly on effective implementation of online activities.
- iii. Understaffing levels in the section has hampered effective implementation of programmes.
- iv. Non-Functional Air-conditioners in the library

4.7 RECOMMENDATIONS

- i. There is need to invest in infrastructure for teaching and learning
- ii. There is need to secure adequate ICT facilities for effective online activities.
- iii. The unit highly needs one or two more members of staff to help in operations.

- iv. There is strong need to consider outsourcing of services to print statutes as the institute may not have the capacity to produce the required number within the planned timeframe.
- v. Enhance collaborations to secure places of student attachments.
- vi. ICT to ensure that the equipment of capturing student IDs is configured to:
 - a. Print both sides
 - b. Capture student passport size pictures.
- vii. There is need to consider engaging a full-time library assistant to enable extension of library operating hours.
- viii. Institute to prioritise purchase of library computers to enable client's without laptops access to electronic resources.
- ix. The library needs a much bigger space so that the various sections of the library can be easily identified and materials can be properly placed.
- x. There is need to replace the air conditioners in the library to improve the studying environment.



CHAPTER FIVE

5.0 EXAMINATIONS AND ACCREDITATION SECTION

5.1 INTRODUCTION

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

5.2 OBJECTIVES

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

- i. Undertake effectively the examination process for Legal Practitioners Qualification Examination Course, Legislative drafting and other practical training courses in order to determine students' competence and eligibility for certification;
- ii. Undertakes effectively the processing of certification in order to confirm conferment of the achieved qualification;
- iii. Undertakes effectively the accreditation of legal education institutions in order to ensure compliance to set standards;
- iv. Undertakes effectively processing the of students Petitions in order to facilitate Council resolutions;
- v. Undertakes effectively the maintenance of data base on student results and legal education institutions in order to ensure up-to-date information and facilitate decision making; and
- vi. Undertakes effectively the dissemination of examination and accreditation standards in order to ensure compliance.

5.3 STAFFING

The Unit is headed by a Examinations and Accreditation Manager at Salary Scale - ZIALE 03 and is assisted by one Examinations and Accreditation Officer at Salary Scale – ZIALE 05.

5.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED DURING THE YEAR 2024

5.4.1. LPQE COURSE - 2023 FINAL EXAMINATION CALL DAY

During the 2024 first quarter under review, the Hon. Chief Justice of the Republic of Zambia has appointed 1st March, 2024 at 09:00hours as date and time for the Call to the Bar for candidates that successfully completed the Legal Practitioners Qualifying Examination Course – 2023 Final examination. A total number of five hundred and three (503) candidates attempted the examinations, two hundred and ten (210) were males and two hundred and ninety-five (293) were females. Further, out of five hundred and three (503) candidates who sat for the examination, forty (40) candidates cleared ALL the Heads, twenty-six (26) females and eleven males (11). This translates to 7.9% pass rate during the LPQE Course – 2023 Final examination.

ZIALE Council resolved to allow the three (3) 2023 Repeaters successful candidates who were not called to be called to the Bar on 7th, 8th and 9th November, 2023 be called to the Bar because they had met all the requirements specified in the ZIALE Examinations Management Policy. A total of 43 candidates were successfully called to the Zambian Bar on 1st March, 2024.

5.4.2. POSTGRADUATE DIPLOMA IN LEGISLATIVE DRAFTING (PgDLD) COURSE

The Post Graduate Diploma in Legislative Drafting (PgDLD) is a five months Course intended to equip participants with practical skills and knowledge in legislative drafting. The Course's emphasis is on the individual development of practical skills. The assessments are conducted through group

and individual assignments and the pass mark is 50%. According to the Sessional Dates, the 23rd Intake of the Post Graduate Diploma in Legislative Drafting (PgDLD) Course commenced on 11th July, 2023 and ended on 1st December, 2023. Sixty-six (66) Legal Practitioners were enrolled onto the Course from public and private sectors. The Post Graduate Diploma in Legislative Drafting (PgDLD) Course has eight (8) subjects namely:

- i. Legislative Drafting;
- ii. Context of Legislation;
- iii. Judicial Review;
- iv. Interpretation of Statutes;
- v. Comparative Constitutional Law;
- vi. Law in Development;
- vii. Computer Applications; and
- viii. Taxation

The table below shows the performance of the eight (8) subjects for the past three (3) years.

Table 1

INTAKE/YEAR	LEGISLATIVE DRAFTING AVERAGE PASS RATE	CONTEXT OF LEGISLATION AVERAGE PASS RATE	JUDICIAL REVIEW AVERAGE PASS RATE	INTERPRETATION OF STATUTES AVERAGE PASS RATE	COMPARATIVE CONSTITUTIONAL LAW AVERAGE PASS RATE	LAW IN DEVELOPMENT AVERAGE PASS RATE	COMPUTER APPLICATIONS AVERAGE PASS RATE	TAXATION AVERAGE PASS RATE
2021	73%	54%	57%	78%	68%	71%	80%	71%
2022	75%	61%	58%	75%	67%	73%	86%	77%
2023	74%	65%	58%	77%	61%	76%	89%	76%

(3 years should be 2022 to 2024)

Table 1 above shows that; Computer Applications has been the highest performing subject for the past three (3) years whilst Judicial Review has been the lowest performing subject for the past three (3) years.

It is with noting that, the 2023 Post Graduate Diploma in Legislative Drafting (PgDLD) Course was conducted successfully and sixty-four (66) Legal Practitioners were awarded with Post-graduate Diploma in Legislative Drafting Certificates at a graduation ceremony held on 15th March, 2024. Agnes T. Msiska was the best graduating student and was awarded in monetary terms by the Institute and the Attorney General's Office.

5.4.3. LPQE COURSE – 2024 REPEATERS EXAMINATION

The Council of Zambia Institute of Advanced Legal Education (ZIALE) approved Monday 15th April to Tuesday 30th April, 2024 as the examination period for the Legal Practitioners Qualifying Examination (LPQE) - 2024 Repeaters Examinations. Three (3) examinations namely; Commercial Transactions, Company Law and Superior Courts Civil Procedure were held in two places i.e ZIALE Examinations Hall and Government Complex - Banquet Hall. The 2024 Repeaters Examinations were carried out in accordance with the Institute's Examination Management Policy and were incident free. Table one (1) shows the number of candidates who sat for the examination in each Head:

Table 2:

HEAD	NUMBER OF CANDIDATES
HEAD 1	298
HEAD 2	455
HEAD 3	288
HEAD 4	251
HEAD 5	617
HEAD 6	556

HEAD	NUMBER OF CANDIDATES
HEAD 7	688
HEAD 8	222
HEAD 9	252
HEAD 10	332
HEAD 11	290

Table 2 above shows that, Superior Courts Civil Procedure – Head 7 (688) had the highest number of candidates sitting for the examination while Subordinate Courts Civil Procedure – Head 8 (222) had the lowest number of candidates.

5.4.4. LPQE COURSE – 2024 MIDYEAR EXAMINATION REGISTRATION

The Section conducted the LPQE Course – 2024 Midyear examination registration from Monday, 6th May, 2024 to Friday, 10th May, 2024. A total of 638 candidates registered for the 2024 Midyear examinations. The section also conducted Verification and Stamping of Statutes from Monday, 6th May, 2024 to 31st May, 2024.

Further, during the quarter under review, the Section conducted a pre-examination orientation for the LPQE Course – 2024 Midyear examination on Friday, 31st May, 2024. A total of 411 students attended the orientation online through Zoom. The aim of the orientation was to share information in the ZIALE Examination Management Policy, get feedback from the students relating to the upcoming 2024 Midyear examinations and make resolutions so that the examinations are run smoothly.

The following were highlighted during the pre- examination orientation by the Section:

- i. The LPQE – 2024 Midyear examinations would start on Monday, 10th June to 24th June, 2024 and the expected date for publication of the results is 23rd August, 2024;
- ii. The LPQE Course -2024 Midyear examinations would be held in three (3) Venues i.e ZIALE Main Hall, Government Complex -Banquet Hall and Main Library (SENs);
- iii. The LPQE Course – 2024 Midyear examination Time table was shared on Telegram group;
- iv. Students should dress as per Practice /ZIALE Dress Code in line with Clause 33 of the Examination Management Policy;
- v. Examination formalities;
- vi. Highlighted some additional Statutes not part of the Time- table;
- vii. Issuant of Statutes would continue to Monday, 3rd June, 2024;
- viii. Student ID capturing was scheduled for Monday 3rd June and Tuesday, 4th June, 2024;
- ix. Relevant Acts for the LPQE Course – 2024 Midyear examination;
- x. Stationery for the LPQE Course – 2024 Midyear examination;
- xi. Examination Misconduct and the consequences; and
- xii. External Markers and Assessors comments why students perform poorly during LPQE Course examinations.

Furthermore, students with Special Education Needs who wrote letters to the Acting Director with supporting documents from qualified Medical Practitioners were responded to and guided accordingly. The Section also had a tour of the ZIALE examination facilities with Chama Kambole (Wheelchair User). The Section was informed that, Chama Kambole was sufficient with the available examination facilities and was ready to sit for the examinations.

There was a special presentation by Melody Banda, the best graduating student – 2022/2023 Intake. Her focus of attention was on tips to pass the LPQE Course – examination, which included:

- i. Gather reading materials from ZIALE i.e class recordings, modules revision kits etc;ii. Study the challenging Heads on a daily basis;
- ii. Avoid depending on tuitions and study groups;
- iii. Always take time to understand the question in the examination before attempting to answer;
- iv. Always answer question One (1) because it carries 40% of the entire examination;

- v. Always have enough rest before and in between examinations; and
- vi. Lastly do not be discouraged when you fail an examination, quickly gather yourself and forge ahead.

5.4.5. LPQE COURSE – 2024 MIDYEAR EXAMINATION

The Council of Zambia Institute of Advanced Legal Education (ZIALE) approved Monday 10th June, 2024 to Monday, 24th June, 2024 as the examination period for the Legal Practitioners Qualifying Examination (LPQE) - 2024 Midyear Examinations. All the examinations were held in two (2) venues i.e ZIALE Examinations and Government Complex – Banquet Hall. The Examinations were carried out in accordance with the Institute's Examination Management Policy. Table two (2) shows the number of candidates who sat for the examination in each Head:

Table 3:

HEAD	NUMBER OF CANDIDATES
HEAD 1	631
HEAD 2	624
HEAD 3	632
HEAD 4	630
HEAD 5	631
HEAD 6	631
HEAD 7	631
HEAD 8	632
HEAD 9	631
HEAD 10	633
HEAD 11	631

Two (2) Special Education Needs (SEN) candidates were given 25% extra time during each examination – Head and a conducive environment to sit for the examinations.

5.4.6. LPQE COURSE – 2024 REPEATERS EXAMINATION RESULTS

The Council of the Zambia Institute of Advanced Legal Education (ZIALE) at its meeting held on 9th August, 2024 approved the Legal Practitioners Qualifying Examination (LPQE) Course – 2024 Repeaters results. A total of 959 candidates sat for the LPQE Course – 2024 Repeaters examination, 420 candidates were males and 539 candidates were females. A total of 399 candidates successfully passed the 2024 Repeaters examination which translates into 41.6% overall pass rate. Out of 399 successful candidates, 166 candidates were males and 223 candidates were females. During the LPQE Course – 2023 Repeaters examination, a total of 975 candidates sat for the examination, 483 candidates were males and 492 candidates were females. A total of 302 candidates successfully passed the 2023 Repeaters examinations which translates into 31.0% pass rate. Out of 302 successful candidates, 160 candidates were males and 142 candidates were females. During the LPQE Course – 2022 Repeaters examination, a total of 958 candidates sat for the examination, 499 candidates were females and 460 candidates were males.

A total of 290 candidates successfully passed the 2022 Repeaters examination out of a total of 958 candidates who sat for the examination which translates into 30.3% overall pass rate. Out of 290 successful candidates, 152 candidates are females and 138 candidates were males. During the LPQE Course – 2021 Repeaters examination a total of 257 candidates successfully passed the examinations out of a total of 852 candidates which translates into 30.2% overall pass rate. Further, during the LPQE Course – 2019 repeaters examination a total of 194 candidates successfully passed the examination out of a total of 694 candidates which translates into 28.0% overall pass rate.

5.4.7. LPQE COURSE REPEATERS PASS RATE PER HEAD FOR THE PAST FIVE (5) YEARS

TABLE 4

HEAD	2024 PASS RATE (%)	2023 PASS RATE (%)	2022 PASS RATE (%)	2021 PASS RATE (%)	2019 PASS RATE (%)
1	74.48%	72.32%	74.80%	60.04%	55.0 %
2	71.34%	68.54%	29.47%	31.12%	67.0 %
3	60.34%	58.15%	78.42%	67.95%	51.0 %
4	40.55%	59.16%	87.87%	33.56%	22.0%
5	49.76%	22.00%	45.61%	73.70%	69.0 %
6	42.66%	40.52%	43.61%	33.06%	83.0 %
7	48.14%	34.20%	14.99%	49.14%	
8	74.01%	71.43%	73.52%	75.17%	18.0 %
9	70.31%	45.55%	57.45%	77.84%	89.0 %
10	51.03%	36.81%	62.62%	48.0%	62.0 %
11	44.90%	54.03%	72.06%	47.28%	60.0 %

Table 4 above shows that during the LPQE Course – 2024 Repeaters examination, Head 1 (Professional Ethics and Conduct) was the best performing Head (74.48%) followed by Head 8 (Subordinate Courts Civil Procedure). Head 4 (Probate and Succession) was the lowest performing Head during the LPQE Course 2024 Repeaters examination. Table 1 also shows that during the LPQE Course 2023 Repeaters' examination, Head 5 (Commercial Transactions) was the lowest performing Head with 22.00% pass rate whereas the best performing Head during the 2023 Repeaters examination was Head 1 (Professional Ethics and Conduct) with 72.32% pass rate. Head 7 (Superior Courts Civil Procedure) was the worst performing Head during the 2022 Repeaters examination with 14.99% pass rate whereas Head 4 (Probate and Succession) was the best performing Head with 87.87% pass rate during the 2022 Repeaters examination. Head 2 (Book -Keeping and Accounts) was the worst performing Head during the 2021 Repeaters examination with 31.12 % pass rate whereas Head 9 (Domestic Relations) was the best performing Head with 77.84% pass rate during the 2021 Repeaters examination.

In addition, table 1 shows that, Head 7 (i)(ii) (Superior Courts Procedure) was the worst performing Head during the 2019 Repeaters examination with 18.00% pass rate whereas Head 9 (Domestic Relations) was the best performing Head during the 2019 Repeaters examination. Notably, Head 7 (Superior Courts Civil Procedure) was the lowest performing Head in 2019 and 2022 while Head 9 (Domestic Relations) was the best performing Head in the 2019 Repeaters and 2021 Repeaters examinations. Further, Head 1 (Professional Ethics and Conduct) had the highest pass rate during the 2022, 2023 and 2024 Repeaters examinations.

5.4.8. LPQE COURSE 2024 REPEATERS PERFORMANCE BY UNIVERSITY

TABLE 5:

No.	Name of University	Type	Total Number of Candidates	Total Passed Candidates
1	University of Zambia	Local	159	87
2	Copperbelt University	Local	4	1
3	Mulungushi University	Local	45	12
4	Cavendish University Zambia	Local	75	27
5	Zambia Open University	Local	248	90
6	University of Lusaka	Local	286	131
7	University of South Africa	Foreign	1	0
8	University of Nairobi	Foreign	1	1
9	Nelson Mandela University	Foreign	2	0

No.	Name of University	Type	Total Number of Candidates	Total Passed Candidates
10	Northrise University	Local	7	4
11	Copperstone University	Local	5	1
12	National Institute of Public Administration	Local	94	30
13	University of Africa	Local	6	1
14	Livingstone International University for Tourism Excellence and Business Management	Local	17	6
15	Nottingham Trent University	Foreign	1	1
16	University of Hertfordshire	Foreign	2	1
17	University of Namibia	Foreign	3	1
18	University of Portsmouth	Foreign	1	0
19	Anglia Ruskin University	Foreign	2	2
20	University of Cape Town	Foreign	1	0
21	Queens Mary University	Foreign	1	1
22	Catholic University of Eastern Cape	Foreign	1	1
23	University of Reading	Foreign	1	1
TOTAL			959	399

5.4.9. LPQE COURSE REPEATERS PERFORMANCE BY UNIVERSITY FOR PAST FIVE (5) YEARS

Table 6

NO	NAME OF UNIVERSITY	2024 No. OF SUCCESSFUL CANDIDATES	2023 No. OF SUCCESSFUL CANDIDATES	2022 No. OF SUCCESSFUL CANDIDATES	2021 No. OF SUCCESSFUL CANDIDATES	2019 No. OF SUCCESSFUL CANDIDATES
1	University of Zambia	87	67	65	65	43
2	Zambian Open University	90	81	78	104	87
3	University of Lusaka	131	74	81	48	29
4	Cavendish University	27	25	26	20	19
5	LUITEBM	6	3	3	0	3
7	NIPA	30	31	14	7	3
8	University of Africa	1	0	1	1	0
9	Northrise University	4	1	3	1	1
10	Mulungushi University	12	4	2	0	0
11	Copperbelt University	1	0	0	0	0

NO	NAME OF UNIVERSITY	2024 No. OF SUCCESSFUL CANDIDATES	2023 No. OF SUCCESSFUL CANDIDATES	2022 No. OF SUCCESSFUL CANDIDATES	2021 No. OF SUCCESSFUL CANDIDATES	2019 No. OF SUCCESSFUL CANDIDATES
12	Foreign Universities	10	16	17	11	17
TOTAL		399	302	290	257	202

Table 6 above shows that overall, Zambian Open University had the highest number of candidates who cleared the LPQE Course – Repeaters 2019, 2021 and 2023, which could have been attributed to the higher numbers of students from Zambian Open University who sat for the Repeaters examinations whereas the University of Lusaka had the highest number of candidates who cleared the 2022 Repeaters examination. During the LPQE Course – 2024 Repeaters examination, University of Lusaka had the highest number of candidates that passed the examination

5.4.10. LPQE COURSE REPEATERS OVERALL PASS RATE FOR THE PAST FIVE (5) YEARS

Table 7:

NO.	2024 PASS RATE	2023 PASS RATE	2022 PASS RATE	2021 PASS RATE	2019 PASS RATE
1.	41.6	31.0%	30.3%	30.2%	28.0%

Table 7 above shows the LPQE Course repeaters examination pass rate for the past five (5) years. The 2019 Repeaters had the lowest pass rate (28.0%) whereas the 2024 Repeaters had the highest pass rate (41.6%) for the past five (5) years. In conclusion, the 2024 Repeaters high pass rate could have been attributed to the three (3) months mandatory revision classes, revision kits and modules that were provided to the students by the Institute. Further, it is worth noting that for the past five (5) years, only three (3) candidates have cleared all the 11 Heads from de-novo at repeaters examination namely:

- i. **Denny Ncube** (2019 Repeaters);
- ii. **Malungo Hanzwena Lweendo** (2023 Repeaters);
- iii. **Mukwasa Benjamin Bright** (2024 Repeaters).and

5.4.11. LPQE COURSE – 2024 MIDYEAR EXAMINATION RESULTS

Table 5 above shows that, the LPQE Course Midyear examination pass rate for the past four (4) examinations. The 2022 Midyear examination results had the highest pass rate (9.7%) for the past 4 examinations while the 2024 Midyear examination had the lowest pass rate (1.6%). The low pass rate during the LPQE Course – 2024 Midyear examination could have been attributed to the following below as observed by the External Markers and Assessors:

- i. Inadequate preparations and lack of seriousness by some students;
- ii. Poor educational foundation (Undergraduate Degrees);
- iii. Lack of exposure to drafting of various legal documents and practical work (attachments);
- iv. Poor time management;
- v. Failure to answer the compulsory question 1 (One) which carries 40 Marks; and
- vi. Countrywide Load -Shedding adversely affected the students during examination preparations

5.4.12. LPQE COURSE MIDYEAR RESULTS PASS RATE PER HEAD FOR THE PAST FIVE (5) EXAMINATIONS

Table 8:

HEAD	2024 PASS RATE (%)	2023 PASS RATE (%)	2022 PASS RATE (%)	2021 PASS RATE (%)	2020 PASS RATE (%)
1	44.70%	77.84%	37.84%	44.25%	35.59%
2	63.60%	56.32%	81.11%	64.80%	53.90%
3	52.00%	56.78%	34.17%	54.05%	41.02%
4	33.10%	38.51%	57.93%	9.10%	37.29%
5	23.20%	27.84%	43.45%	55.67%	63.05%
6	54.00%	29.61%	27.82%	5.90%	61.36%
7	16.80%	20.04%	28.34%	22.60%	34.58%
8	77.50%	83.10%	74.77%	37.83%	48.47%
9	73.90%	66.34%	68.35%	72.50%	67.80%
10	63.80%	42.52%	45.00%		45.76%
11	18.30%	73.33%	66.67%		67.46%

Table 8 above shows that, Head 7 was the worst performing Head during 2024, 2023 and 2022 Midyear examinations while Head 6 was the worst performing Head during 2022 and 2021 Midyear examinations. It is also evident from table 2 that, Head 8 was the best performing Head during 2024 and 2023 Midyear examinations, Head 2 was the best performing Head during 2022 Midyear examination and Head 9 was the best performing Head during 2021 and 2020 Midyear examinations

5.4.13. LPQE COURSE MIDYEAR PERFORMANCE BY UNIVERSITY FOR THE PAST FOUR (4) EXAMINATIONS

Table 9:

No.	UNIVERSITY	2024 Passes	2023 Passes	2022 Passes	2020 Passes
1	University of Zambia	5	15	24	10
2	Zambian Open University	1	1	2	6
3	University of Lusaka	1	7	14	7
4	Cavendish University	0	0	1	0
5	LUITEBM	0	0	0	0
6	NIPA	0	1	1	2
7	University of Africa	0	0	0	0
8	Northrise University	0	0	1	0
9	Mulungushi University	3	0	2	0
10	Copperstone University	0	0	0	0
11	Foreign Universities	0	1	2	2
TOTAL		10	25	47	27

Table 9 above shows that overall, the University of Zambia (UNZA) had the highest number of candidates who cleared the LPQE Course – for the past four (4) Midyear examinations. Table 4 also shows that, no candidate from Copperstone University, University of Africa and Livingstone International University for Tourism Excellence and Business Management (LUITEBM) has passed the last four (4) Midyear examinations.

The Institute aims to increase the pass rate as outlined in the 2022 – 2026 ZIALE Strategic Plan. This would be achieved by measures that the Institute has put in place for instance; the re- introduction of trial advocacy which was suspended due to COVID-19 Pandemic, the development and

implementation of the Study Modules, the Examination Revision Kits, improvement of access to e-learning (Digital Library, Visualizer and Class Recordings) and other Information Communication Technology (ICT) Resource.

5.4.14. LPQE COURSE – 2024 MIDYEAR EXAMINATION REGISTRATION

The Section conducted the LPQE Course – 2024 Final examination registration from Monday, 26th August, 2024 and will end on Friday, 30th August, 2024. A total of 620 candidates registered for the 2024 Final examinations as at 27th September, 2024. The section also conducted Verification and Stamping of Statutes from Thursday, 22nd August, 2024 and will end on Tuesday, 20th September, 2024.

Further, during the quarter under review, the Section conducted a pre-examination orientation for the LPQE Course – 2024 Final examination on Friday, 27th September, 2024. A total of **343** students attended the orientation online through Zoom. The aim of the orientation was to share information in the ZIALE Examination Management Policy, get feedback from the students relating to the upcoming 2024 Final examinations and make resolutions so that the examinations are run smoothly.

The following were highlighted during the pre- examination orientation by the Section:

- i. The LPQE – 2024 Final examination would start on Monday, 21st October to 5th June, 2024 as per ZIALE approved revised schedule of dates;
- ii. The expected date for publication of the LPQE Course – Final examination results is 25th January, 2025;
- iii. The LPQE Course -2024 Final examination would be held in three (3) Venues i.e ZIALE Main Hall, Government Complex -Banquet Hall and Main Library (SENs);
- iv. The LPQE Course – 2024 Final examination Time table was shared on Telegram group;
- v. Students should dress as per Practice /ZIALE Dress Code in line with Clause 33 of the Examination Management Policy;
- vi. Examination formalities;
- vii. Relevant Acts for the LPQE Course – 2024 Final examination;
- viii. Stationery for the LPQE Course – 2024 Final examination;
- ix. Examination Misconduct and the consequences;
- x. External Markers and Assessors comments why students perform poorly during LPQE Course -2024 Midyear examination; and
- xi. Students with Special Education Needs who wrote letters to the Acting Director with supporting documents were responded to and advised accordingly.

5.4.15. LPQE COURSE – 2024 PETITIONS

During the quarter under review, the Section received 36 Petitions on behalf of Council of ZIALE in line with Rule 24 (7) of the ZIALE (Students) Rules, 2021 for them to sit for the LPQE Course - 2025 Repeaters examination.

Rule 24 (7) provides that:

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

5.4.16. LPQE COURSE – 2024 FINAL EXAMINATION

During the quarter under review, the Section conducted a pre-examination orientation for the LPQE Course – 2024 Final examination. A total of **343** students attended the orientation online through Zoom. The aim of the orientation was to share information in the ZIALE Examination Management Policy, get feedback from the students relating to the upcoming 2024 Final examinations and make resolutions so that the examinations are run smoothly.

The following were highlighted during the pre- examination orientation by the Section:

- i. The LPQE – 2024 Final examination would start on Monday, 21st October to 5th November, 2024 as per ZIALE approved revised schedule of dates;

- ii. The expected date for publication of the LPQE Course – Final examination results was 17th January, 2025;
- iii. The LPQE Course -2024 Final examination would be held in three (3) places i.e ZIALE Main Hall, Government Complex -Banquet Hall and Southern-Sun Hotel (SENs);
- iv. The LPQE Course – 2024 Final examination Time table was shared on Telegram group;
- v. Students should dress as per Practice /ZIALE Dress Code in line with Clause 33 of the Examination Management Policy;
- vi. Examination formalities;
- vii. Relevant Acts for the LPQE Course – 2024 Final examination;
- viii. Stationery for the LPQE Course – 2024 Final examination;
- ix. Examination Misconduct and the consequences;
- x. External Markers and Assessors comments why students perform poorly during LPQE Course -2024 Midyear examination; and
- xi. Students with Special Education Needs who wrote letters to the Acting Director with supporting documents were responded to and advised accordingly.

5.4.17. CALL DAY PREPARATIONS

The Chief Justice of the Republic of Zambia appointed Call Day for the LPQE Course – 2024 Repeaters successful candidates from 16th to 19th December, 2024. The following activities were conducted before Call Day:

- i. Verification and authentication of grade 12 Certificates with Examinations Council of Zambia (ECZ);
- ii. Verification and authentication of Bachelor of Laws (LLB) Degree Certificates with various Universities;
- iii. Payments of Call Day Petition fees; and
- iv. Preparation of Certificates.

5.4.18. LPQE COURSE – 2024 PETITIONS

During the quarter under review, the Council of the Zambia Institute of Advanced Legal Education (ZIALE) held a meeting on 27th December, 2024 to consider 36 petitions to retake the Legal Practitioners Qualifying Examination (LPQE) pursuant to Rule 24(7) as read with Rule 37(d) of the Student Rules under the Zambia Institute of Advanced Legal Education (ZIALE) Act, Chapter 49 of the Laws of Zambia. Council resolved to permit 1 petition and rejected 35 petitions to resit for the 2025 Repeaters examination.

5.5 ACHIEVEMENTS

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

- i. Issued 43 LPQE Course Certificates – 1st March, 2024 Call Day;
- ii. Published and processed the 2023 Intake Legislative Drafting Results;
- iii. Results Slips to the 2023 Intake Legislative Drafting Students;
- iv. Issued out Certificates in Post-graduate Diploma in Legislative Drafting;
- v. Issued out Certificates to the Workers Compensation Tribunal members;
- vi. Conducted the LPQE Course – 2024 Repeaters examination;
- vii. Registered students for the 2024 Midyear examination;
- viii. Successfully conducted Verification and Stamping of Statutes for the 2024 Midyear examination;
- ix. Conducted the online pre-examination orientation – 2024 Midyear examination;
- x. Conducted the LPQE Course – 2024 Midyear examination incident free;
- xi. Prepared and shared an online questionnaire;
- xii. Published the LPQE Course – 2024 Repeaters examination results;

- xiii. Published the LPQE Course – 2024 Midyear examination results;
- xiv. Registered students for the 2024 Final examination;
- xv. Conducted Verification and Stamping of Statutes for the 2024 Final examination;
- xvi. Registered students for the 2024 Final examination;
- xvii. Prepared Certificates for the LPQE Course- 2024 Repeaters successful candidates;
- xviii. Prepared Certificates for Corporate Governance and the Law Course;
- xix. Prepared Certificates for Risk, Legal Compliance and Management;
- xx. Prepared Certificates for Basic Prosecutions and Law Course;
- xxi. Prepared Certificates for Criminal Investigations and Law Course;
- xxii. Conducted Verification and Stamping of Statutes for the 2024 Final examination;
- xxiii. Conducted the online pre-examination orientation – 2024 Final examination;
- xxiv. Shared the LPQE Course – 2024 Final examination time -table online.
- xxv. Conducted the LPQE Course – 2024 Final examination from 21st October to 5th November, 2024. However, four (4) candidates did not sit for the examination (All 11 Heads), two (2) candidates namely; **Banda Prisca** and **Matafwali Mwewa** sat for five (5) Heads and were disqualified during Commercial Transactions (Head 5) examination for possession of illegal materials.
- xxvi. Conducted the online pre-examination orientation – 2024 Final examination and ;
- xxvii. Issued out Certificates in the following short Courses:
 - a. Public Contracts and Procurement Course;
 - b. Corporate Governance and the Law Course; and
 - c. Legal, Risk Management and Compliance Course.

5.6 CHALLENGES

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

- i. Lack of modern and adequate Infrastructure to conduct LPQE Course examinations;
- ii. Lack of adequate examination furniture i.e Chairs and Tables; and
- iii. Non-adherence to Schedule of Dates by External Markers and Assessors. This led to late publication of the LPQE Course – 2024 examination results;

5.7 RECOMMENDATIONS

- i. There is need to build adequate and modern infrastructure for Examinations purposes;
- ii. There is need to procure more examination furniture i.e Chairs and Tables; and
- iii. External Markers and Assessors should adhere to Council approved Schedule of Dates.

CHAPTER SIX

6.0 INFORMATION COMMUNICATION TECHNOLOGY (ICT) SECTION

6.1 INTRODUCTION

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

6.2 OBJECTIVES

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

6.3 STAFFING

The Unit is headed by an Information Technology Manager and assisted by the Application Systems Administrator.

6.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

6.4.1. UNINTERRUPTIBLE POWER SUPPLY (UPS) SETUP

To improve infrastructure and equipment which is strategic objective number 6, the section installed and setup an uninterruptible power supply (UPS) for the Local Area Network (LAN) power backbone. The system has been set up for all network equipment and servers enhancing data protection and minimizing downtime in case of power outages.

6.4.2. SETUP OF CENTRAL PRINTER

In line with strategic objective number 6 Improve infrastructure and equipment and strategic objective number 4 improve internal processes, the section successfully setup a Central printer. The successful setting up of a central printer, streamlines the printing processes and improves efficiency across the Institute.

6.4.3. ENROLLMENT MODULE FOR POST-GRADUATE DIPLOMA IN LEGISLATIVE DRAFTING [PGDLD]

To align with Strategic Objective 4 and enhance internal processes, the section has continued the automation of its manual procedures. During the review period, the enrollment module for the Post-Graduate Diploma in Legislative Drafting (PgDLD) was successfully completed. This advancement will facilitate student enrollment and enable the Education and Training Section to make timely decisions.

6.4.4. FINANCE MODULE.

The Section has successfully implemented the Finance Module within the ZIALE Student Management Information System (ZSMIS). This achievement aligns with Strategic Objective number 4 concerning internal processes. This enhancement will enable students to conduct transactions through ZSMIS, and will facilitate the Finance Unit in generating bills and retrieving reports for streamlined analysis and decision-making.

6.4.5. MULTI-FACTOR AUTHENTICATION (MFA) FOR ZIALE eMAILS

During the review period, the section implemented Multi-Factor Authentication (MFA) for ZIALE electronic mail users. Multi-Factor Authentication (MFA) is an authentication method that requires users to provide two or more verification factors to access their emails. This initiative aligns with

Strategic Objective number 4, which pertains to internal processes.

6.4.6. CYBER-SOURCE ACCOUNT FOR PAYMENT INTEGRATION TO ZSMIS

In response to the increasing demand for efficient and secure online transactions, the Information Communication Technology (ICT) Section configured a Cyber- Source account and integrated it with the ZSMIS. Cyber-Source, a Visa solution, is the sole global, modular payment management platform built on secure Visa infrastructure. This initiative aligns with Strategic Objective Number 4, which pertains to internal processes.

6.4.7. VISA CARD PAYMENTS INTEGRATED WITH ZSMIS

To align with Strategic Objective 4 and enhance internal processes, the section successfully integrated Visa Card payment options within the ZIALE Student Management Information System (ZSMIS). This addition provides a secure and efficient way for students to make payments directly through the platform, enhancing convenience and reducing transaction times. The integration process included rigorous testing to ensure secure handling of payment data in compliance with industry standards.

6.4.8. MULTI-USER AUTHENTICATION FOR ZSMIS

The ZSMIS platform has been updated to include multi-user authentication capabilities. This enhancement allows for different levels of access for various user roles within the system, including administrators and students. The multi- user authentication is designed to improve security by ensuring that each user has access only to the data and functions pertinent to their role. This initiative aligns with Strategic Objective number 4, which pertains to internal processes.

6.4.9. PLAGIARISM AND ARTIFICIAL INTELLIGENCE DETECTION SOFTWARE

During the quarter under review the Section completed the evaluation and implementation of plagiarism and Artificial Intelligence (AI) detection software within the e-learning system. Thi tool is now available to Lecturers and students for Post-Graduate Diploma in Legislative Drafting as part of our commitment to uphold academic integrity. The software has been integrated into the learning management system, enabling automatic checks on submitted assignments. The software has demonstrated high accuracy in detecting duplicate content. This initiative aligns with Strategic Objective number 4, which pertains to internal processes.

6.4.10. SOLAR BACKUP INSTALLATION

The installation of a solar backup system was completed this quarter. The system is designed to provide a reliable power backup to our critical IT infrastructure, ensuring minimal downtime during power outages. The installation includes a monitoring system that provides real-time data on energy production and usage, allowing us to optimize energy consumption. This initiative also contributes to our sustainability goals by reducing reliance on non-renewable energy sources. This is inline with strategic objective number 6 improve infrastructure and equipment.

6.4.11. REPEATER REGISTRATION MODULE

As part of Strategic Objective 4 (Improve Internal Processes), the ICT Section successfully deployed the Repeaters' Registration Module within the ZIALE Student Management Information System (ZSMIS). This enhancement enables students retaking courses to automatically register pending subjects. The automated workflow eliminates manual intervention, minimizes human error, and ensures operational efficiency.

6.5 ACHIEVEMENTS

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

To improve lecture delivery which is strategic objective number 1, the section trained Lecturers

on the Paralegal programme to use Moodle to deliver and share content. The student on this programme were trained on how to access and use the platform

6.6 CHALLENGES

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

6.7 RECOMMENDATIONS

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



CHAPTER SEVEN

7.0 PROCUREMENT UNIT

7.1 INTRODUCTION

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

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

7.2 STAFFING

The Unit is headed by the Head Procurement and assisted by the Assistant Procurement Officer.

7.3 PROGRAMMES AND ACTIVITIES IMPLEMENTED

Amongst the One Hundred and Eighty approved Purchased Requisitions (PRs), the Institute procured:

7.3.1. Consultancy Services for Engineering and Architectural Services for the Construction of the ZIALE Silverest Campus in Chongwe from Nam Designs Limited at a total cost of Eight Hundred and Eighty-One Thousand, One Hundred and Thirty-Six Kwacha (ZMW881,136.00) VAT Inclusive. The services procured consisted of:

- i. The preparation of the Detailed Architectural, Engineering Designs and Drawings;
- ii. Obtaining Planning Permission from relevant Authorities;
- iii. The preparation of Specifications, Bill of Quantities (BOQ) and Tender Documents.

7.3.2. Services to Repair and Paint the Damaged Wall Fence and Car Park Markings at the ZIALE, Andrew Mwenya Campus from Jeckams Investments Limited at a total cost of One Hundred and Sixteen Thousand, One Hundred and Fifty Kwacha (ZMW116,150.00) VAT Inclusive.

7.3.3. The Provision of Construction Services; Modification of the ZIALE Headquarters to Accommodate Differently Abled Persons from Lukomi Enterprises Limited at a total cost of Five Hundred and Ninety-Two Thousand, Eight Hundred and Eighty-Two Kwacha, Ninety-Six Ngwee (ZMW592,882.96) VAT Inclusive.

7.3.4. The Accommodation and Conference Facility for Corporate Governance and the Law Workshop in Livingstone from Zambezi Junction Lodge and Camp Site Limited at a total cost of One and Twenty-Five Thousand, Eight Hundred and Eighty- Kwacha (ZMW125,880.00) VAT Inclusive.

7.4 ACHIEVEMENTS

In the fourth quarter of the year under consideration, the Unit successfully facilitated the orientation and training of the Procurement Committee members and User departments on the procurement framework including the formulation of clear and concise specifications respectively.

7.5 CHALLENGES

- i. Unclear specifications from end users.
- ii. Unrealistic lead times expected by end users.
- iii. Inadequate support from relevant user departments.

7.6 RECOMMENDATIONS

- i. Review the performance of the end users with regards to the formulation of clear and concise specifications after the training conducted in the 4th quarter of 2024.
- ii. Realistic lead times by submitting approved purchase requisitions in good time.
- iii. Support from relevant user departments.

CHAPTER EIGHT

8.0 INTERNAL AUDIT UNIT

8.1 INTRODUCTION

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

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

8.2 OBJECTIVES

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

8.3 STAFFING

The Unit is headed by the Internal Audit Manager and assisted by an Internal Auditor.

8.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

During the period under review twenty six auditable activities were planned.

No.	Auditable activities
FIRST QUARTER	
	RECORDS MANAGEMENT
1	Registry
2	File Management
	LIBRARY SERVICES
3	Library issuance and retention system
4	Library Inventory
5	Library Facilities
	BUSINESS DEVELOPMENT AND COMMUNICATIONS
6	Stakeholder engagement
7	Marketing and advertising of courses
8	Social Media Platform
SECOND QUARTER	
	COLLECTION OF STUDENT FEES AND TRADE ACCOUNTS RECEIVABLES
9	Collection of Student Fees and student receivables

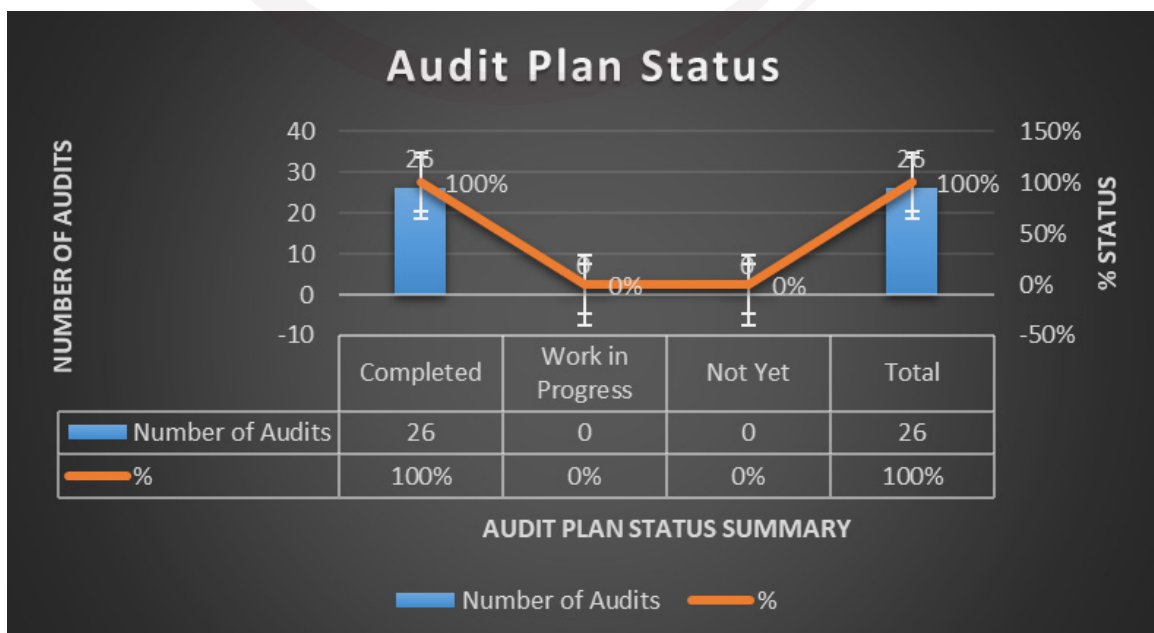
No.	Auditable activities
	GIZ PARALEGAL TRAINING GRANT
10	Grant utilisation and performance
	THIRD QUARTER
	EXAMINATIONS MANAGEMENT
11	Preparation of Exams
12	Setting of Examination Questions
13	Script Marking and Assessment
14	Results Processing
	FOURTH QUARTER
	REVIEW OF FINANCIAL MANAGEMENT AND REPORTING
15	Bank Reconciliations
16	Payment Management (Post Audit of Payments)
17	Review of General Ledger Transactions
18	Account Payables
19	Fixed Asset Management
20	Payroll Management
21	Budget Management
	FOLLOW UP AUDIT OF ZIALE STUDENT MANAGEMENT SYSTEM
22	Enrolment and Admission Module
23	Examination Module
24	Finance Module
25	General Application Controls
26	RISK MANAGEMENT REPORTING

8.5 ACHIEVEMENTS

8.5.1. AUDITING SERVICES

During the period under review, twenty six (26) out of twenty six (26) planned auditable activities were reviewed. Therefore 100% of planned activities were completed.

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



8.5.2. CONSULTING SERVICES

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

8.6 CHALLENGES

During the period under review the unit had adequate support from units audited and management and the unit staff were supported in attending continuous professional development trainings to be abreast with current trends within the profession

8.7 RECOMMENDATIONS

Continued support from Management to ensure that ZIALE continues to operate within a control environment that minimize the risk of loss and achieve its strategic objectives.



CHAPTER NINE

9.0 BUSINESS DEVELOPMENT AND COMMUNICATIONS UNIT

9.1 INTRODUCTION

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

The Unit also performs and manages the following specific functions:

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

9.2 OBJECTIVES

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

9.3 STAFFING

The e Business Development and Communication Unit has one member of staff, the Head – Business Development and Communication.4.

9.4 PROGRAMMES AND ACTIVITIES IMPLEMENTED

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

9.4.1. CORPORATE EVENT MANAGEMENT

The Unit facilitated the Institute's participation in the following:

- i. Participation at the 2024 Information Communication Technology Association of Zambia (ICTAZ) Annual General and Conference through showcasing the available training programmes and other services
- ii. Participation at the 96th Zambia Agricultural and Commercial Show held from 31st July to 5th August, 2024 at the Showgrounds in Lusaka. The theme of the show was **"Creating a Competitive Future."**
- iii. Commemoration of October Cancer Awareness Month through a Duku Challenge. This was to create awareness on the cancer disease and stand in solidarity with cancer patients and survivors.

9.4.2. BRAND MANAGEMENT AND PROMOTIONAL MATERIALS

- i. In an effort to maintain a modern and professional brand image, the Unit initiated and facilitated the replacement of advertising outdoor branded ZIALE's light box boards and placed designed fabricated billboards on the wall fence, as well as the installation of new branded door mats.
- ii. The Institute developed and designed assorted branded materials which include the 2025 branded diaries, calendars, Corporate Shirts, Pens and umbrellas which were distributed to selected stakeholders for purposes of marketing the Institute's corporate identity and promoting training programmes/services.
- iii. The Unit facilitated the design and printing of 2023 Annual Reports which were distributed to selected stakeholders.
- iv. The Unit developed and designed the 2025 ZIALE Prospectus.

9.4.3. Stakeholder Engagement and Management

The Unit has continued to undertake outreach programmes with various stakeholders for purposes of enhancing stakeholder engagement and the Institute's corporate image.

9.4.4. Publicity and Public Relations activities

- i. The Unit facilitated the Institute's participation in celebrating Zambia's 60th Anniversary through wearing of independence attires in Zambian colours by all members of staff
- ii. The Unit employed a number of communication strategies to enhance the Institute's public image, build goodwill and enhance stakeholder confidence. These included featured articles and testimonials on online ZIALE media platforms.

9.4.5. Business Development Services

The Unit was involved in marketing and initiating other advertising campaigns for the following courses and services:

- i. Postgraduate Diploma in Legislative Drafting
- ii. Legal Practitioners' Qualifying Examination (LPQE) Course
- iii. Labour Law and Industrial Resolutions
- iv. Legal, Compliance and Risk Management
- v. Criminal Investigations and the Law
- vi. Corporate Governance and the Law
- vii. Practical Advanced Prosecutors' course
- viii. Sale of Lawyers' Garments
- ix. Library Facilities

A focused advertising campaign was executed to promote the courses which included the use of digital and traditional marketing strategies.

9.4.6. Social Media and Website Management

To improve stakeholder engagement and ensure ZIALE's digital presence is relevant, the Unit undertook significant updates on key social media platforms during the year:

- i. **Facebook Page:** The Unit regularly updated content on the page based on upcoming courses, events, and relevant news articles, leading to an increase in page followers and engagements.
- ii. **LinkedIn:** Efforts focused on increasing professional engagement, highlighting institutional milestones, and showcasing ZIALE's role in advancing legal education were uploaded on LinkedIn.
By maintaining a strong social media presence, the Institute reached a broader audience and engage effectively with both current and potential students.
- iii. The statistics below show the approximated number of followers and visits on Institute online pages in 2024

Name of Online Media Platform	1st Quarter, 2024	2nd Quarter, 2024	3rd Quarter, 2024	4th Quarter, 2024
Facebook	22,900	23,890	23,890	24, 000
LinkedIn	2,442	3,000	3,000	3,053
Website	47,100 Web visits	49,200	49,200	43,000

9.5 ACHIEVEMENTS

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

- i. participated at the 96th Agriculture and Commercial Show.
- ii. The scheduled Public Relations activities were successfully held throughout the year.
- iii. The Unit developed and implemented the Marketing and Communication Procedures Manual.
- iv. Rebranding of the Institute's outdoor outlook.
- v. Increased number of followers on online media platforms.

9.6 CHALLENGES

- i. Inadequate funding
- ii. Understaffing levels to effectively execute the functions of the Unit.
- iii. Inadequate training in continuous Professional Development Marketing and Communication programmes.

9.7 RECOMMENDATIONS

- i. Training of Unit staff in Continuous Professional Development (CPD).
- ii. Increase the staffing levels in the Unit.
- iii. Increased funding to comprehensively conduct marketing activities.

CHAPTER TEN

10.0 FINANCE UNIT

10.1 INTRODUCTION

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

10.2 STAFFING

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

10.3 ACTIVITIES

10.3.1. Funding Overview

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

10.3.2. GRZ Grant

During the year under review, the Institute received **ZMW3,778,196** as Government grants recurring expenditure against an approved amount of **ZMW3,777,759** thus recording **ZMW437** favourable variance.

10.3.3. Internally Generated Funds

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

The details for the financial statements for the year 2024 are shown in the Appendix I

10.4 BUDGET IMPLEMENTATION AND EXECUTION

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

10.5 PROGRAMMES AND ACTIVITIES IMPLEMENTED

The Finance Unit facilitated the implementation of the following activities.

The Finance unit had planned to send personnel to various local training workshops and conferences as a way of Continuous Professional Development (CPD). However, due to the cash-flow challenges the Institute managed to sponsor a few members of staff.

10.6 ACHIEVEMENTS

The Unit facilitated the payment of Salaries, Personnel related costs, procurement of Goods and Services for smooth operation of the Institute and prepared the institute budget for the year 2025.

Further the Finance unit trained Finance personnel on how to use the Annuity Billing module in the Sage Accounting package. This module has brought efficiency in billing students and other clients, it has the capacity to bill a lot of student with related bills at once.

The Finance unit successfully facilitated the audit of the Financial Statements for the year ended 31st December 2024.

10.7 CHALLENGES

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

- i. Inadequate funding;
- ii. The Finance Unit is semi-automated;
- iii. Inadequate office Space
- iv. Interruptions in connections to the Server - Sage accounting software, Dove Payroll software and Ziale student Management Information System (ZSMIS)
- v. The Finance unit was understaffed and
- vi. The volatility in the interest, exchange rate and the increase in prices of goods and services adversely affected the performance of the 2024 budget.

10.8 RECOMMENDATIONS

The following are the recommendations:

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





APPENDIX I

11.0 FINANCIALS



Zambia Institute of Advanced
Legal Education

**FOR THE YEAR ENDED
31 DECEMBER 2024**



Russell Bedford
taking you further



Amazon Associates
Chartered Accountants

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Contents

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

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Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

General Information

Country of incorporation and domicile	Zambia
Nature of business and principal activities	The principal activity is the provision of training to post graduate law students leading to admission of successful students as legal practitioners to the Zambian Bar. The functions of the Institute are provided for under the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the laws of Zambia to provide national, regional and international post-graduate legal studies and training in Legislative Drafting as well as other courses. In addition to the LPQE and Legislative Drafting, the Institute is mandated to offer programmes as outlined in section 4 (2) of the Act.
General Council	Mr Mulilo Dismas Kabesha, SC Mr Marshall Muchende - As Alternate Chairperson Mr Gilbert. A .Phiri, SC Ms Ngosa S. Mulenga Simachela Mrs Masiliso T. S. Chibambo Dr Annie Kangwa Chewe Mrs Kamo Msimuko Simfukwe Hon Ms Ireen Tilisa Wishimanga Mrs Nyawa Msidi Nyirongo Mrs Leah Nanyangwe Ngulube
Registered office	Stand No 36983 Andrew Mwenya Road Rhodespark, Lusaka
Business address	Stand No 36983 Andrew Mwenya Road Rhodespark, Lusaka
Postal address	P.O Box 30690 Lusaka, Zambia
Bankers	Absa Bank Zambia PLC Standard Chartered Bank Zambia PLC Zambia National Commercial Bank PLC
Auditors	Amazon Associates Chartered Accountants Registered Auditors An Independent Member of Russell Bedford International
Secretary	Mrs Leah. N. Ngulube
Legal advisors	Eric Silwamba, Jalasi and Linyama
Tax payer identification number	1002334270
Level of assurance	These financial statements have been audited in compliance with the applicable requirements of the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia.

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Council's Report

The Council members have pleasure in submitting their report on the financial statements of Zambia Institute of Advanced Legal Education (ZIALE) for the year ended 31 December 2024.

1. Incorporation

The Institute is domiciled in Zambia and it was established by the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia. The address of the registered office is set out on page 2.

2. Nature of business

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

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

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

3. Review of financial results and activities

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

Business performance	Note(s)	2024 ZMW	2023 ZMW
Tuition and other fees	3	39,489,677	25,910,737
Government grants	3	3,778,296	3,778,196
Other income	3,5&6	13,954,953	13,917,390
		<u>57,222,926</u>	<u>43,606,323</u>
Surplus (deficit) for the year		<u>18,266,458</u>	<u>10,401,585</u>

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Council's Report

4. Corporate governance

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

i. Finance and administration committee

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

ii Enrolments and admissions committee

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

iii. Audit committee

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

iv. Board of examiners

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

v. Accreditation committee

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

vi. Training and curriculum committee

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

5. Insurance and risk management

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Council's Report

6. Council members

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

Members	Office	Designation	Nationality
Mr Mulilo Dismas Kabesha, SC	Chairperson with	Non-executive	Zambian
Mr Marshall Muchende, SC	As Alternate	Non-executive	Zambian
	Chairperson		
Mr Gilbert. A .Phiri, SC	Member	Non-executive	Zambian
Ms Ngosa S. Mulenga Simachela	Member	Non-executive	Zambian
Mrs Masiliso T. S. Chibambo	Member	Non-executive	Zambian
Dr Annie Kangwa Chewe	Member	Non-executive	Zambian
Mrs Kamo Msimuko Simfukwe	Member	Non-executive	Zambian
Hon Ms Ireen Tilisa Wishimanga	Member	Non-executive	Zambian
Mrs Nyawa Msidi Nyirongo	Member	Non-executive	Zambian
Mrs Leah Nanyangwe Ngulube	Member	Acting director	Zambian

7. Council's members interests in contracts

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

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

8. Property, plant and equipment

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

At 31 December 2024 the Institute's investment in property, plant and equipment amounted to ZMW30,117,896 (2023: ZMW 28,803,911), of which current year additions were ZMW2,665,420 (2023: ZMW 951,396).

9. Employees

The average number of employees during the year was 34 (2023: 34) and their total emoluments amounted to ZMW 19,388,673 (2023: ZMW 17,443,873).

10. Health and safety

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

11. Events after the reporting period

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Council's Report

12. Going concern

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

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

13. Litigation statement

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

14. Secretary

The Institute secretary is Mrs Leah Ngulube.

15. Statement of disclosure to the Institute's auditors

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

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

16. Auditors

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

By Order of the Council



Mrs Leah Nanyangwe Ngulube
Council Secretary

Date: 30 / 05 / 2025

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Council Member's Responsibilities and Approval

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

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

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

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

The Council members have reviewed the Institute's cash flow forecast for the year to 31 December 2025 and, in light of this review and the current financial position, they are satisfied that the Institute has or had access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the Institute's financial statements. The financial statements have been examined by the Institute's external auditors and their report is presented on pages 8 to 10.

The financial statements set out on pages 3 to 37, which have been prepared on the going concern basis, were approved by the Council members on 30.05 / 2025 and were signed on their behalf by:

Approval of financial statements

Council Chairperson

Director



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Phone No: +260 955 766 618 | +260 975 766 618 | +260 968 597231
 +260 974 183 448 | +260 953 537 780 | +260 973 643886

Email: monika.kumar@amazonassociates.co.zm
 info@amazonassociates.co.zm

Partners:
 Monika Kumar
 Naison Chikati

Independent Auditor's Report

To the Members of Zambia Institute of Advanced Legal Education

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Zambia Institute of Advanced Legal Education (the Institute) set out on pages 11 to 36, which comprise the statement of financial position as at 31 December 2024, statement of profit or loss and other comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Zambia Institute of Advanced Legal Education as at 31 December 2024, and its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards and the requirements of the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the Laws of Zambia.

Basis for Opinion

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

Key Audit Matters

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

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



Independent Auditor's Report

Other Information

The Council members are responsible for the other information. The other information comprises the General information on page 2 to 3; the Councils' Report on pages 3 to 6; the Council Members' Responsibilities and Approval statement on page 7 and supplementary information on page 37. The other information does not include the financial statements and our auditor's report thereon.

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

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

Responsibilities of the Council Members for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

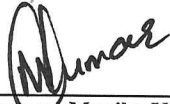
Independent Auditor's Report

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

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

Report on Other Legal and Regulatory Requirements

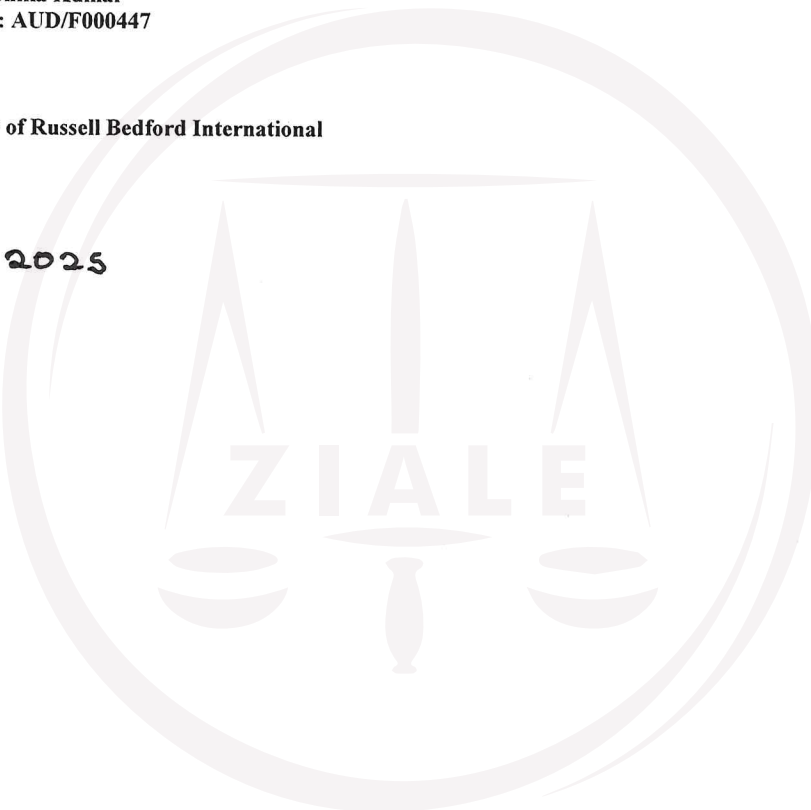
In our opinion, the Institute has prepared the financial statements as of 31 December 2024 in accordance with the Zambia Institute of Advanced Legal Education Act and other records and registers have also been kept in accordance with the Act.



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

Lusaka

Date: 19 JUNE 2025



Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Statement of Profit or Loss and Other Comprehensive Income

Figures in Zambian Kwacha	Note(s)	2024	2023
Revenue	3	44,497,517	31,558,615
Direct costs	4	(8,735,256)	(8,117,731)
Gross surplus		35,762,261	23,440,884
Other operating income	5	12,442,561	11,732,994
Other operating gains (losses)	6	282,848	314,714
Other operating expenses		(30,221,212)	(25,087,007)
Surplus for the year		18,266,458	10,401,585

The accounting policies on pages 15 to 21 and the notes on pages 22 to 36 form an integral part of the financial statements.



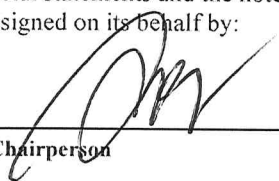
Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Statement of Financial Position as at 31 December 2024

Figures in Zambian Kwacha	Note(s)	2024	2023
Assets			
Non-Current Assets			
Property, plant and equipment	8	30,117,896	28,803,911
Intangible assets	9	792,208	678,964
		<u>30,910,104</u>	<u>29,482,875</u>
Current Assets			
Inventories	11	906,416	785,361
Trade and other receivables	10	12,908,903	11,070,145
Cash and cash equivalents	12	43,259,178	29,309,845
		<u>57,074,497</u>	<u>41,165,351</u>
Total Assets		<u>87,984,601</u>	<u>70,648,226</u>
Funds and Liabilities			
Funds			
Reserves		23,190,165	23,634,446
Retained income		27,825,283	9,114,544
		<u>51,015,448</u>	<u>32,748,990</u>
Liabilities			
Non-Current Liabilities			
Capital grants	15	13,888,472	13,509,101
Current Liabilities			
Trade and other payables	16	11,715,476	12,481,084
Unearned income	14	11,302,667	11,909,051
Capital grants	15	62,538	-
		<u>23,080,681</u>	<u>24,390,135</u>
Total Liabilities		<u>36,969,153</u>	<u>37,899,236</u>
Total Funds and Liabilities		<u>87,984,601</u>	<u>70,648,226</u>

The financial statements and the notes on pages 3 to 37, were approved by the Council members on 30 / 01 / 2025 and were signed on its behalf by:


Council Chairperson


Director

The accounting policies on pages 15 to 21 and the notes on pages 22 to 36 form an integral part of the financial statements.

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Statement of Changes in Reserves

Figures in Zambian Kwacha	Revaluation reserve	Retained income	Total funds
Balance at 1 January 2023	24,078,727	(1,731,322)	22,347,405
Surplus for the year	-	10,401,585	10,401,585
Total comprehensive income for the year	-	10,401,585	10,401,585
Transfer between reserves	(444,281)	444,281	-
Total contributions	(444,281)	444,281	-
Balance at 1 January 2024	23,634,446	9,114,544	32,748,990
Surplus for the year	-	18,266,458	18,266,458
Total comprehensive income for the year	-	18,266,458	18,266,458
Transfer between reserves	(444,281)	444,281	-
Total contributions	(444,281)	444,281	-
Balance at 31 December 2024	23,190,165	27,825,283	51,015,448

Note(s)

13

The accounting policies on pages 15 to 21 and the notes on pages 22 to 36 form an integral part of the financial statements.

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Statement of Cash Flows

Figures in Zambian Kwacha	Note(s)	2024	2023
Cash flows from operating activities			
Surplus for the year		18,266,458	10,401,585
Adjustments for non-cash items:			
Depreciation		1,351,434	1,417,828
Surplus on sale of assets		-	(60,300)
Gains on exchange differences		(282,848)	(254,414)
Interest income		(1,295,645)	(497,572)
Changes in working capital:			
(Increase) decrease in inventories		(121,055)	(174,671)
(Increase) decrease in trade and other receivables		(1,838,758)	(5,115,154)
Increase (decrease) in trade and other payables		(765,608)	(2,824,484)
Increase (decrease) in unearned income		(606,384)	3,215,826
Cash generated from operations		14,707,594	6,108,644
Interest income		1,295,645	497,572
Gains on exchange differences		282,848	254,414
Net cash from operating activities		16,286,087	6,860,632
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(2,665,419)	(951,436)
Proceeds from sale of property, plant and equipment	8	-	60,300
Purchases of intangible assets	9	(113,244)	(188,370)
Net cash from investing activities		(2,778,663)	(1,079,506)
Cash flows from financing activities			
Movement in capital grants	15	441,909	1,394,093
Total cash movement for the year		13,949,333	7,175,219
Cash and cash equivalents at the beginning of the year		29,309,845	22,134,626
Cash and cash equivalents at the end of the year	12	43,259,178	29,309,845

The accounting policies on pages 15 to 21 and the notes on pages 22 to 36 form an integral part of the financial statements.

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Accounting Policies

Corporate information

Zambia Institute of Advanced Legal Education is an Institute established by the Zambia Institute of Advanced Legal Education Act, Chapter 49 of the laws of Zambia. The principal activity of the Institute is to provide basic training in the essentials of the legal practice to post graduate law students leading to admission of successful students as legal practitioners to the Zambian Bar. The address of the registered office is set out on page 2.

1. Material accounting policies

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

1.1 Basis of preparation

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

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

These accounting policies are consistent with the previous period.

1.2 Significant judgements and sources of estimation uncertainty

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

Critical judgements in applying accounting policies

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

Key sources of estimation uncertainty

Impairment of financial assets

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

Impairment testing

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Accounting Policies

1.2 Significant judgements and sources of estimation uncertainty (continued)

Useful lives of property, plant and equipment

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

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

Provisions

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

1.3 Property, plant and equipment

Property, plant and equipment is initially measured at cost.

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

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

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

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

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

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

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting . No material changes were made.

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

1.4 Intangible assets

Intangible assets are initially recognised at cost.

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

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Accounting Policies

1.4 Intangible assets (continued)

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

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

1.5 Financial instruments

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

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

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

Trade and other receivables

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

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

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

Impairment - Expected credit losses and write offs

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

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

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

The Institute writes off an instrument when there is information indicating that the counterparty is in severe financial difficulty and there is no realistic prospect of recovery, e.g. when the counterparty has been placed under liquidation or has entered into bankruptcy proceedings. Instruments written off may still be subject to enforcement activities under the Institute's recovery procedures. Any recoveries made are recognised in profit or loss.

Trade and other payables

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

Cash and cash equivalents

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

1.6 Tax

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Accounting Policies

1.7 Inventories

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

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

1.8 Impairment of assets

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

Impairment losses are recognised immediately in profit or loss.

1.9 Employee benefits

Short-term employee benefits

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

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

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

Defined contribution plans

Payments are charged as an expense as they fall due.

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

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Accounting Policies

1.10 Provisions and contingencies

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

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

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

1.11 Government grants

Government grants are recognised when there is reasonable assurance that:

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

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

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

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

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

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

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Accounting Policies

1.12 Revenue from contracts with customers

The Institute recognises revenue from the following major sources:

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

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

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

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

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

1.13 Direct costs

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

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

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Accounting Policies

1.14 Translation of foreign currencies

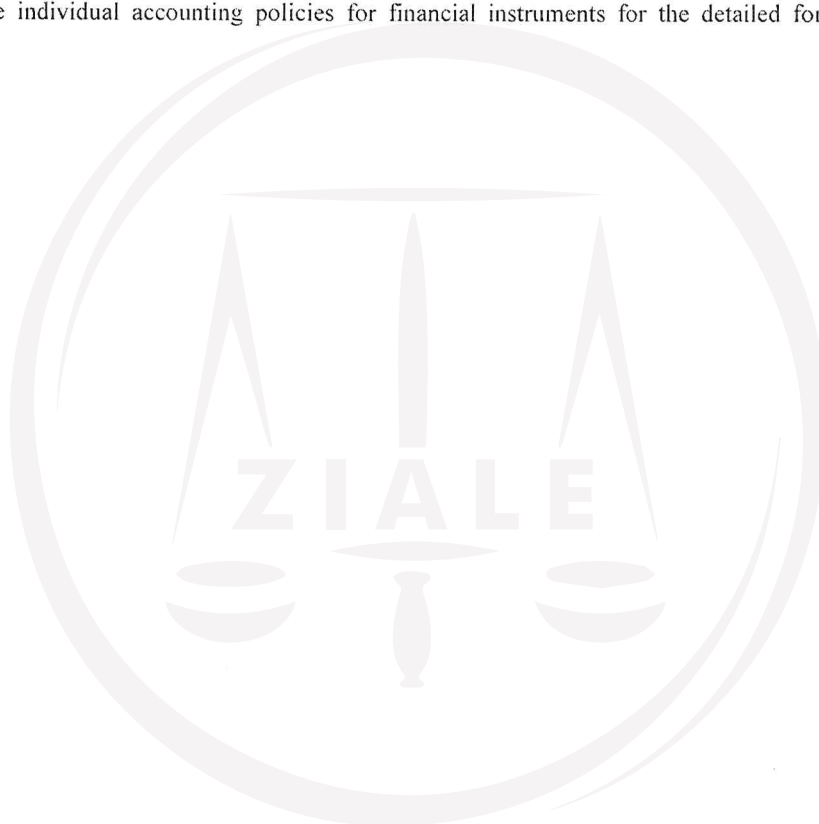
Foreign currency transactions

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

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

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

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



Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

2. New Standards and Interpretations

2.1 Standards and interpretations effective and adopted in the current year

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

Supplier finance arrangements - amendments to IAS 7 and IFRS 7

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

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

The Institute has adopted the amendment for the first time in the 2024 financial statements.

The impact of the amendment is not material.

Non-current liabilities with covenants - amendments to IAS 1

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

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

The Institute has adopted the amendment for the first time in the 2024 financial statements.

The impact of the amendment is not material.

Lease liability in a sale and leaseback

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

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

The Institute has adopted the amendment for the first time in the 2024 financial statements.

The impact of the amendment is not material.

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

2. New Standards and Interpretations (continued)

2.2 Standards and interpretations not yet effective

The Institute has chosen not to early adopt the following standards and interpretations, which have been published and are mandatory for the Institute's accounting periods beginning on or after 1 January 2025 or later periods:

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

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

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

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

IFRS 19 Subsidiaries without Public Accountability: Disclosures

This is a new standard which may be applied by subsidiaries which do not have public accountability. It is a disclosure only standard and provides for reduced disclosures for qualifying subsidiaries to apply, while still remaining compliant with the recognition, measurement and presentation requirements of IFRS accounting standards. The reduced disclosures provided in IFRS 19 may be applied by the subsidiary in their consolidated, separate or individual financial statements, provided that the ultimate or any intermediate parent produces consolidated financial statements available for public use that comply with IFRS accounting standards. A subsidiary has public accountability, and may not apply IFRS 19, if its debt or equity instruments are traded in a public market or it is in the process of issuing such instruments for trading in a public market, or if it holds assets in a fiduciary capacity for a broad group of outsiders as one of its primary businesses.

The effective date of the amendment is for years beginning on or after 1 January 2027.

The Institute expects to adopt the amendment for the first time in the 2027 financial statements.

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

IFRS 18 Presentation and Disclosure in Financial Statements

This is a new standard which replaces IAS 1 Presentation of Financial Statements and introduces several new presentation requirements. The first relates to categories and subtotals in the statement of financial performance. Income and expenses will be categorised into operating, investing, financing, income taxes and discontinued operations categories, with two new subtotals, namely "operating profit" and "profit before financing and income taxes" also being required. These categories and sub totals are defined in IFRS 18 for comparability and consistency across entities. The next set of changes requires disclosures about management-defined performance measures in a single note to the financial statements. These include reconciliations of the performance measures to the IFRS defined subtotals, as well as a description of how they are calculated, their purpose and any changes. The third set of requirements enhance the guidance on grouping of information (aggregation and disaggregation) to prevent the obscuring of information.

The effective date of the amendment is for years beginning on or after 1 January 2027.

The Institute expects to adopt the amendment for the first time in the 2027 financial statements.

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

2. New Standards and Interpretations (continued)

Amendments to IFRS 9 and IFRS 7: Amendments to the Classification and Measurement of Financial Instruments.

The amendments clarify the classification of financial assets with environmental, social and corporate governance (ESG) and similar features, as such features could affect whether the assets are measured at amortised cost or fair value. The amendment also clarifies the date on which a financial asset or financial liability is derecognised in cases where liabilities are settled through electronic payment systems.

The effective date of the amendment is for years beginning on or after 1 January 2026.

The Institute expects to adopt the amendment for the first time in the 2026 financial statements.

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

Lack of exchangeability - amendments to IAS 21

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

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

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

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

Figures in Zambian Kwacha	2024	2023
3. Revenue		
Revenue from contracts with customers		
Sale of goods	33,544	375,737
Tuition and other fees	40,685,677	27,404,682
Government grants	3,778,296	3,778,196
	<u>44,497,517</u>	<u>31,558,615</u>
Disaggregation of revenue from contracts with customers		
The Institute disaggregates revenue from customers as follows:		
Sale of goods		
Sale of lawyers garments	<u>33,544</u>	<u>375,737</u>
Rendering of services		
Tuition and other fees	39,489,677	25,910,737
Workshop income	<u>1,196,000</u>	<u>1,493,945</u>
	<u>40,685,677</u>	<u>27,404,682</u>
Other revenue		
Government grants	<u>3,778,296</u>	<u>3,778,196</u>
Total revenue from contracts with customers	<u>44,497,517</u>	<u>31,558,615</u>
Timing of revenue recognition		
At a point in time		
Sale of lawyers garments	33,544	375,737
Government grants	3,778,296	3,778,196
Workshop income	<u>1,196,000</u>	<u>1,493,945</u>
	<u>5,007,840</u>	<u>5,647,878</u>
Over time		
Tuition and other fees	<u>39,489,677</u>	<u>25,910,737</u>
Total revenue from contracts with customers	<u>44,497,517</u>	<u>31,558,615</u>
4. Direct costs		
Sale of goods	9,616	107,216
Rendering of services	<u>8,725,640</u>	<u>8,010,515</u>
	<u>8,735,256</u>	<u>8,117,731</u>
Sale of goods		
Sale of goods	<u>9,616</u>	<u>107,216</u>
Rendering of services		
Lecturers fees and other expenses	<u>8,725,640</u>	<u>8,010,515</u>

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

Figures in Zambian Kwacha	2024	2023
5. Other operating income		
Modules, revision kits and statutes	6,782,410	8,158,585
Petition fees	643,224	600,000
Other income	3,018,962	1,894,322
Interest income	1,295,645	497,572
Library fees and internet subscription	702,320	582,515
	<u>12,442,561</u>	<u>11,732,994</u>
6. Other operating gains (losses)		
Gains (losses) on disposals, scrappings and settlements		
Property, plant and equipment	8 -	60,300
Foreign exchange gains (losses)		
Net foreign exchange gains	282,848	254,414
Total other operating gains (losses)	<u>282,848</u>	<u>314,714</u>
7. Operating profit (loss)		
Operating profit (loss) for the year is stated after charging (crediting) the following, amongst others:		
Auditor's remuneration - external		
Audit fees	132,472	132,417
Remuneration, other than to employees		
Consulting and professional services	630,670	313,194
Employee costs		
Salaries, wages, bonuses and other benefits	19,388,673	17,443,873
Depreciation and amortisation		
Depreciation of property, plant and equipment	1,351,434	1,417,828

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

8. Property, plant and equipment

Cost	Buildings	Furniture	Motor vehicles	Office Equip	IT equipment	Library books	Capital - WIP	Total
At 1 January 2023	30,373,535	2,864,066	3,146,459	1,414,049	578,202	1,992,164	2,374,469	42,742,944
Additions	312,013	109,446	-	415,051	75,400	-	86,882	998,792
Disposals	-	-	(60,300)	-	-	-	-	(60,300)
At 31 December 2023	30,685,548	2,973,512	3,086,159	1,829,100	653,602	1,992,164	2,461,351	43,681,436
Additions	-	115,000	-	290,291	61,525	-	2,198,604	2,665,420
Transfers	1,657,156	-	-	-	-	-	(1,657,156)	-
At 31 December 2024	32,342,704	3,088,512	3,086,159	2,119,391	715,127	1,992,164	3,002,799	46,346,856
Depreciation								
At 1 January 2023	(4,885,383)	(2,645,800)	(3,145,459)	(804,876)	(485,736)	(1,505,387)	-	(13,472,641)
Disposals	-	-	60,300	-	-	-	-	60,300
Depreciation	(613,711)	(21,889)	-	(413,176)	(117,583)	(298,825)	-	(1,465,184)
At 31 December 2023	(5,499,094)	(2,667,689)	(3,085,159)	(1,218,052)	(603,319)	(1,804,212)	-	(14,877,525)
Depreciation	(646,854)	(23,000)	-	(423,878)	(70,749)	(186,953)	-	(1,351,434)
At 31 December 2024	(6,145,948)	(2,690,689)	(3,085,160)	(1,641,930)	(674,068)	(1,991,164)	-	(16,228,959)
Carrying amount								
Cost	30,685,548	2,973,512	3,086,159	1,829,100	653,602	1,992,164	2,461,351	43,681,436
Accumulated depreciation	(5,499,094)	(2,667,689)	(3,085,160)	(1,218,052)	(603,319)	(1,804,211)	-	(14,877,525)
At 31 December 2023	25,186,454	305,823	999	611,048	50,283	187,953	2,461,351	28,803,911
Cost	32,342,704	3,088,512	3,086,160	2,119,390	715,126	1,992,164	3,002,799	46,346,855
Accumulated depreciation	(6,145,948)	(2,690,689)	(3,085,160)	(1,641,930)	(674,068)	(1,991,164)	-	(16,228,959)
At 31 December 2024	26,196,756	397,823	1,000	477,460	41,058	1,000	3,002,799	30,117,896

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

9. Intangible assets

	2024			2023		
	Cost	Accumulated amortisation	Carrying value	Cost	Accumulated amortisation	Carrying value
Intangible assets under development	792,208	-	792,208	678,964	-	678,964

Reconciliation of intangible assets - 2024

	Opening balance	Additions	Total
Intangible assets under development	678,964	113,244	792,208

Reconciliation of intangible assets - 2023

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

Figures in Zambian Kwacha	2024	2023
10. Trade and other receivables		
Financial instruments:		
Trade receivables	15,407,557	11,740,546
Loss allowance- MAMCo	(1,045,007)	-
Loss allowance-provision	(3,287,142)	(3,113,634)
Trade receivables at amortised cost	11,075,408	8,626,912
Other receivable	1,676,660	2,249,587
Non-financial instruments:		
Prepayments	156,835	193,646
Total trade and other receivables	12,908,903	11,070,145
Split between non-current and current portions		
Current assets	12,908,903	11,070,145
Financial instrument and non-financial instrument components of trade and other receivables		
At amortised cost	12,752,068	10,876,499
Non-financial instruments	156,835	193,646
	12,908,903	11,070,145
Exposure to credit risk		
Trade receivables inherently expose the Institute to credit risk, being the risk that the Institute will incur financial loss if customers fail to make payments as they fall due.		
Reconciliation of loss allowances		
The following table shows the movement in the loss allowance (lifetime expected credit losses) for trade receivables:		
Balance at 1 January	3,113,634	2,706,455
Increase in provision	173,508	407,179
	3,287,142	3,113,634
Exposure to currency risk		
Refer to note 18 for details of currency risk management for trade receivables.		
Fair value of trade and other receivables		
The fair value of trade and other receivables approximates their carrying amounts.		
11. Inventories		
Consumables	751,422	602,044
Merchandise (lawyers garments)	154,994	183,317
	906,416	785,361

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

Figures in Zambian Kwacha	2024	2023
12. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	869	4,000
Bank balances	30,858,175	18,117,158
Short-term deposits	12,400,134	11,188,687
	<u>43,259,178</u>	<u>29,309,845</u>
Exposure to currency risk		
Refer to note 18 Financial instruments and financial risk management for details of currency risk management for cash and cash equivalents.		
13. Revaluation reserve		
Balance at 1 January	23,634,446	24,078,727
Transfer between reserves	(444,281)	(444,281)
	<u>23,190,165</u>	<u>23,634,446</u>
14. Unearned income		
Balance at 1 January	11,909,051	8,693,225
Provision for the year	11,302,667	11,909,051
Transfer to income	(11,909,051)	(8,693,225)
	<u>11,302,667</u>	<u>11,909,051</u>
Deferred income relate to fees received in advance from Legal Practitioners Qualifying Examination (LPQE) students.		
15. Capital grants		
Reconciliation of capital grants		
Balance at 1 January	13,509,101	12,115,008
Received during the year	2,264,374	2,264,376
Amortisation	(2,050,266)	(658,582)
Interest received	165,263	259,001
Repayment during the year	-	(470,702)
	<u>13,888,472</u>	<u>13,509,101</u>
Split between non-current and current portions		
Non current liability	13,888,472	13,509,101
Current liability	62,538	-
	<u>13,951,010</u>	<u>13,509,101</u>

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Notes to the Financial Statements

Figures in Zambian Kwacha	2024	2023
16. Trade and other payables		
Financial instruments:		
Trade payables	624,036	669,752
Other payables	7,735,045	8,384,400
Student payables	2,863,184	2,580,814
Statutory payables	493,211	846,118
	<u>11,715,476</u>	<u>12,481,084</u>
Financial instrument and non-financial instrument components of trade and other payables		
At amortised cost	<u>11,715,478</u>	<u>12,481,084</u>
Exposure to currency risk		
Refer to note 18 Financial instruments and financial risk management for details of currency risk management for trade payables.		
Exposure to liquidity risk		
Refer to note 18 Financial instruments and financial risk management for details of liquidity risk exposure and management.		
Fair value of trade and other payables		
The fair value of trade and other payables approximates their carrying amounts.		
17. Related parties		
Relationships		
Principal controlling party	Government of the Republic of Zambia	
Members of key management	Mrs Leah Ngulube	
Related party balances		
Capital grants		
Government of the Republic of Zambia	13,951,010	13,509,101
Related party transactions		
Grants paid to (received from) related parties		
Operational grants-GRZ	3,778,296	(3,778,196)
Capital grants-GRZ	2,264,374	(2,264,376)
Compensation to directors and other key management		
Council allowances	1,350,908	1,072,346
Remuneration of key management personnel	977,578	2,965,884
	<u>2,328,486</u>	<u>4,038,230</u>

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18. Financial instruments and risk management

Categories of financial instruments

Categories of financial assets

2024

	Note(s)	Undiscounted cost	Total	Fair value
Trade and other receivables	10	12,752,068	12,752,068	12,752,068
Cash and cash equivalents	12	43,259,178	43,259,178	43,259,178
		56,011,246	56,011,246	56,011,246

2023

	Note(s)	Undiscounted cost	Total	Fair value
Trade and other receivables	10	10,876,499	10,876,499	10,876,499
Cash and cash equivalents	12	29,309,845	29,309,845	29,309,845
		40,186,344	40,186,344	40,186,344

Categories of financial liabilities

2024

	Note(s)	Undiscounted cost	Total	Fair value
Trade and other payables	16	11,715,478	11,715,478	11,715,478

2023

	Note(s)	Undiscounted cost	Total	Fair value
Trade and other payables	16	12,481,084	12,481,084	12,481,084

Capital risk management

Trade and other payables	16	11,715,478	12,481,084
Cash and cash equivalents	12	(43,259,178)	(29,309,845)
Net borrowings		(31,543,700)	(16,828,761)
Equity		51,015,448	32,748,990
Gearing ratio		(62)%	(51)%

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18. Financial instruments and risk management (continued)

Financial risk management

Overview

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

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

Credit risk

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

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

		2024			2023		
		Gross carrying amount	Credit loss allowance	Amortised cost / fair value	Gross carrying amount	Credit loss allowance	Amortised cost / fair value
Trade and other receivables	10	17,241,052	(3,287,142)	13,953,910	14,183,779	(3,113,634)	11,070,145
Cash and cash equivalents	12	43,259,178	-	43,259,178	29,309,845	-	29,309,845
		60,500,230	(3,287,142)	57,213,088	43,493,624	(3,113,634)	40,379,990

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18. Financial instruments and risk management (continued)

Liquidity risk

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

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

The maturity profile of contractual cash flows of non-derivative financial liabilities, and financial assets held to mitigate the risk, are presented in the following table. The cash flows are undiscounted contractual amounts.

2024

		Less than 1 year	Total	Carrying amount
Current liabilities				
Trade and other payables		11,715,478	11,715,478	11,715,478
Unearned income		11,302,667	11,302,667	11,302,667
Current assets				
Trade and other receivables	10	(12,908,903)	(12,908,903)	(12,908,903)
Cash and cash equivalents	12	(43,259,178)	(43,259,178)	(43,259,178)
		(56,168,081)	(56,168,081)	(56,168,081)
		(33,149,936)	(33,149,936)	(33,149,936)

2023

		Less than 1 year	Total	Carrying amount
Current liabilities				
Trade and other payables	16	12,481,084	12,481,084	12,481,084
Unearned income	14	11,909,051	11,909,051	11,909,051
Current assets				
Trade and other receivables	10	(11,070,145)	(11,070,145)	(11,070,145)
Cash and cash equivalents	12	(29,309,845)	(29,309,845)	(29,309,845)
		(40,379,990)	(40,379,990)	(40,379,990)
		(15,989,855)	(15,989,855)	(15,989,855)

Zambia Institute of Advanced Legal Education

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18. Financial instruments and risk management (continued)

Foreign currency risk

Exposure in Zambian Kwacha

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

US Dollar exposure:

Current assets:

Cash and cash equivalents	12	1,419,190	859,981
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Exposure in foreign currency amounts

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

US Dollar exposure:

Current assets:

Cash and cash equivalents	12	50,876	33,417
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Exchange rates

The following closing exchange rates were applied at reporting date:

Zambian Kwacha per unit of foreign currency:

US Dollar	27.905	25.735
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Foreign currency per Zambian Kwacha

US Dollar	0.036	0.039
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Foreign currency sensitivity analysis

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

Institute

At 31 December 2024, if the dollar exchange rate had been 10.000% (2023: 10.000%) higher or lower during the period, with all other variables held constant, profit or loss for the year would have been ZMW 2,029,614 (2023: ZMW 1,155,733) higher and ZMW 1,660,292 (2023: ZMW 927,412) lower.

19. Fair value information

Fair value hierarchy

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

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

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

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19. Fair value information (continued)

Level 3: Unobservable inputs for the asset or liability.

20. Going concern

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

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

21. Contingencies

There were no contingent liabilities at the end of the year (2023; ZMW Nil).

22. Commitments

There were no capital commitments at the end of the year (2023; ZMW Nil).

23. Events after the reporting period

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

Zambia Institute of Advanced Legal Education

Financial Statements for the year ended 31 December 2024

Detailed Income Statement

Figures in Zambian Kwacha	Note(s)	2024	2023
Revenue			
Sale of goods		33,544	375,737
Rendering of services		40,685,677	27,404,682
Government grants		3,778,296	3,778,196
	3	<u>44,497,517</u>	<u>31,558,615</u>
Direct costs	4	<u>(8,735,256)</u>	<u>(8,117,731)</u>
Gross surplus		<u>35,762,261</u>	<u>23,440,884</u>
Other operating income	5	<u>12,442,561</u>	<u>11,732,994</u>
Other operating gains (losses)			
Gains on disposal of assets		-	60,300
Foreign exchange gains		282,848	254,414
	6	<u>282,848</u>	<u>314,714</u>
Other operating expenses			
Advertising		253,139	456,020
Auditor's remuneration - external audit	7	132,472	132,417
Bad debts- provision		382,192	407,180
Bank charges		308,527	264,353
Business functions-Institutional & National Events		174,391	198,893
Cleaning		388,287	266,675
Computer expenses		291,691	45,685
Consulting and professional fees - legal fees		630,670	313,194
Council allowances		1,350,908	1,072,346
Depreciation		1,351,434	1,417,828
Employee costs		19,388,673	17,443,873
Fines and penalties		33,294	-
Insurance		246,900	225,654
Loss allowance-MAMCo		1,045,007	-
Motor vehicle expenses		506,234	101,579
Postage		6,500	7,000
Printing and stationery		480,900	252,844
Rent and rates		94,738	146,063
Repairs and maintenance		739,511	290,216
Security		365,830	228,912
Staff training		634,408	166,873
Staff uniforms		72,549	20,460
Staff welfare		522,169	437,464
Subscriptions		114,612	409,038
Telephone and internet		570,389	653,600
Utility bills		135,787	128,840
		<u>30,221,212</u>	<u>25,087,007</u>
Surplus (deficit) for the year		<u>18,266,458</u>	<u>10,401,585</u>

The accounting policies on pages 15 to 21 and the notes on pages 22 to 36 form an integral part of the financial statements.





Zambia Institute of Advanced
Legal Education