



INDEPENDENT MEDICO-LEGAL UNIT
(IMLU)



2023 ANNUAL REPORT



CONTENTS

PAGE

List of Acronyms	2
Executive Summary	3
Organizational Profile	5
Vision	5
Mission	5
Core Values	5
Forward	6
Operating Context	8
Our Key Achievements (Infographics)	10
Our Work in 2023	10
Strategic Objective One: Accountability mechanisms to prevent torture and related violations	10
Strategic Objective Two: Redress, Rehabilitation and Socio-Economic Empowerment	15
Strategic Objective Three: A Centre of excellence in torture response and accountability	17
2023 Audited Financial Report	19
Corporate Information	20
Report of the Directors	21
Statement of Directors' Responsibilities	22
Report of the Independent Auditor	23 – 24
Financial Statements:-	
Statement of Comprehensive Income	25
Statement of Financial Position	26
Statement of Changes in Fund Balances	27
Statement of Cash Flows	28
Notes to the Financial Statements	29 – 39
The Secretariate	40

List of Acronyms

ACHPR	Africa Commission of Human & Peoples Rights
AG	Attorney General
ASALs	Arid and Semi-Arid Lands
BBI	Building Bridges Initiative
CJAK	Crime Journalists Association of Kenya
COG	Council of Governors
CPA	County Policing Authority
CPC	Community Policing Committee
CSO	Civil Society Organization
DCI	Directorate of Criminal Investigations
DOJ	Department of Justice
EJE	Extra-judicial Execution
IAU	Internal Affairs Unit
IEC	Information, Education & Communication
IEC	Information, Education, and Communication
IMLU	Independent Medico-Legal Unit
IPOA	Independent Policing Oversight Authority
JSC	Judicial Service Commission
KMA	Kenya Medical Association
KNCHR	Kenya National Commission on Human Rights
LSK	Law Society of Kenya
NCS	National Coroner Service
NDMA	National Drought Management Authority
NHIF	National Health Insurance Fund
NPS	National Police Service
NPSC	National Police Service Commission
OCPD	Officer Commanding Police Division
OCS	Officer Commanding Station
ODPP	Office of the Director of Public Prosecution
OHCHR	The Office of the High Commissioner of Human Rights
POM	Public Order Management
POTA	Prevention of Torture Act
PRWG	Police Reforms Working Group
PRWG-K	Police Reforms Working Group-Kenya
PSC	Public Service Unit
SGBV	Sexual and Gender-Based Violence
SJC	Social Justice Centre
TCIDT	Torture, Cruel Inhumane, and Degrading Treatment
UNCAT	United Nations Committee against Torture
TRV	Torture and Related Violations

Executive Summary

The Independent Medico-Legal Unit (IMLU) is a governance, health, and human rights non-governmental organization with a vision of having *A Society free from Torture and Related Violations*. Our work is fostered by a holistic approach that includes litigation, medical and psycho-social rehabilitation, socio-economic empowerment, oversight of government compliance with human rights obligations, and advocacy of political, legal, and institutional reforms that promote accountability, healing, and justice.

The year 2023 marked a transformative period for IMLU, reflected in changes within our board, management, and the number of documented cases. Board Chairperson Zahid Rajan and member Ramadan Marjaan transitioned, while CPA Antony Wamatu and CPA Evelyn Muriuki joined the board. Ms. Wangechi Grace Kahuria assumed the role of the new Executive Director, bringing with her over 30 years of expertise in leadership, human and women's rights, community development, and gender equality programming.

During this period, IMLU provided support to 495 victims, a significant increase from the 232 cases in 2022. The majority of these victims were survivors of torture, cruel, degrading, and inhumane treatment, a consequence of the anti-government protests that occurred after the 2022 general elections. Our interventions were carried out through a network of human rights monitors and professionals, including trauma counselors, advocates, and medical doctors, across the country, establishing our national presence in addressing these critical issues. These interventions address the immediate needs of victims, enhance redress and rehabilitation, and promote accountability by holding responsible parties liable for torture and related violations.

In the year under review, IMLU provided critical support to victims and survivors of human rights violations. This included medical assistance for 204 individuals (179 male, 25

female), postmortem examinations for 91 victims (88 male, 3 female), legal representation for 21 clients, and psychological counseling for 291 survivors and their families (164 male, 127 female).

In addition, we issued a comprehensive statement during the first year of the Kenya Kwanza government, highlighting concerns about the government's commitment to the rule of law and its handling of enforced disappearances, arbitrary arrests, and other human rights issues. You can read the full statement here:

<https://imlu.org/2023/09/kenyas-human-rights-situation-disturbing-chronicles-of-broken-promises-and-human-rights-violations/>

IMLU continues to engage actively with regional human rights bodies and mechanisms, advocating for human rights protection and accountability across the continent. These regional platforms offer crucial avenues for victims of human rights violations to seek justice and effective remedies, especially when national systems are compromised. During the 77th session of the Africa Commission on Human and Peoples' Rights in Arusha, Tanzania, IMLU presented key data on human rights violations in Kenya during 2023. This data highlighted the challenging human rights landscape in our country and underscored the ongoing struggle to uphold principles outlined in the Universal Declaration of Human Rights and the International Covenant on Civil and Political Rights.

In the same period, IMLU played a pivotal role in shaping the human rights policy agenda. We collaborated with community policing committees to advocate for policy reforms, submitting recommendations to the Maraga task force. These recommendations emphasized necessary reforms within the Kenya Police and Kenya Prisons Services, focusing on upholding the rule of law and respecting human dignity.

Despite these achievements, IMLU recognizes persistent challenges, including executive disregard for the rule of law, inadequate implementation of crucial laws like the Prevention of Torture Act 2017 and the National Coroners Service Act of 2017, and lack of autonomy in the national police service. These obstacles hinder our vision of a society free from torture and related violations. However, IMLU remains steadfast in its commitment to overcoming these challenges through strengthened partnerships and expanded programs to address emerging human rights issues.

In 2023, IMLU's programmatic position reached significant milestones, strengthening our role as a leading centre of excellence in advocating for human rights in Kenya. We focused our efforts on accountability mechanisms to prevent torture and related violations, engaging in various initiatives for redress, rehabilitation, socio-economic empowerment, and maintaining our status as a centre of excellence in responding to and ensuring accountability for torture.

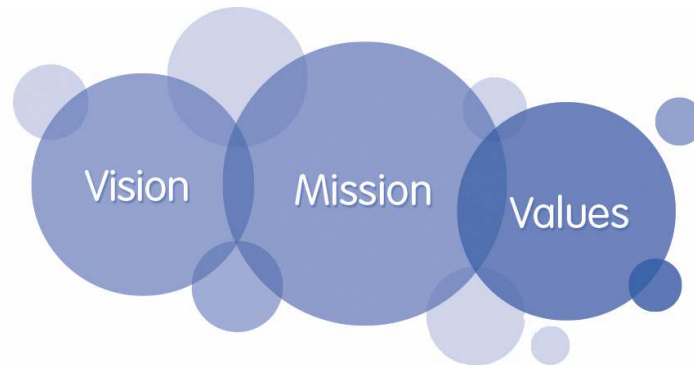
In this regard, we actively pursued legal and policy reforms, participating in the Prisons Reforms Working Group (PRWG) to chart a

path for prison reforms in Kenya. Moreover, we collaborated with government bodies such as the Office of the Director of Public Prosecution (ODPP) to strengthen the capabilities of justice sector institutions, including developing guides and charge sheets. We also championed robust anti-torture initiatives, training journalists on the Istanbul Protocol and conducting community awareness campaigns. Furthermore, IMLU intensified monitoring and reporting of torture and related violations, documenting and handling numerous cases. Concurrently, we facilitated accessible medical and psychosocial support, provided quality legal aid, and established effective referrals for victims and survivors. Ultimately, IMLU's vision is to become a center of excellence in responding to torture and ensuring accountability, supported by a diverse resource base, enhanced operational capacity, improved leadership, and effective governance.

We look forward to building on this momentum, continuing to be a beacon of hope for those in need of a voice following the infringement of their basic human rights by the state.

We are a governance, health, and human rights NGO whose vision is 'A Society free from Torture and Related Violations'. IMLU's work is fostered by a holistic approach that includes litigation, medical and psycho-social rehabilitation, socio-economic empowerment, oversight of government compliance with human rights obligations, and advocacy of political, legal, and institutional reforms that promote accountability, healing, and justice.

Over the last three decades, the organisation has supported more than 6,000 victims of torture, and cruel, degrading, and inhumane treatment. We have a national presence of over 300 volunteer professionals; doctors, trauma counsellors, lawyers, human rights monitors, and journalists.



OUR VISION

A society free from torture and related violations.

OUR MISSION

To prevent and respond to torture and related violations to ensure healing, justice, and accountability.

CORE VALUES

- Integrity
- Empathy
- Courage
- Inclusivity
- Professionalism
- Transparency

Foreword by the Board Chairperson

As we reflect on the transformative journey of the Independent Medico-Legal Unit (IMLU) throughout the year 2023, it is with great pride and gratitude that I extend my heartfelt appreciation to all those who have contributed to our mission of promoting human rights and fostering duty bearer accountability in Kenya.

The year 2023 was a testament to IMLU's unwavering commitment to justice and dignity for all. Our efforts were focused on accountability mechanisms to prevent torture and related violations through various initiatives, redress, rehabilitation, and socio-economic empowerment and being a centre of excellence in torture response and accountability. In this regard, we pursued legal and policy reforms, joining the Prisons Reforms Working Group (PRWG) to develop a roadmap for prison reforms in Kenya. Additionally, IMLU partnered with government agencies like the Office of the Director of Public Prosecution (ODPP) to strengthen the capacities of state agencies in the justice sector, such as developing guides and charge sheets. We also engaged in strong anti-torture movements, training journalists on the Istanbul Protocol and conducting community awareness sessions. Moreover, IMLU enhanced monitoring and reporting of torture and related violations, documenting and processing numerous cases. On the other hand, we provided accessible medical and psychosocial services, quality legal intervention, and established effective referrals for victims and survivors. Overall, IMLU aims to be a center of excellence in torture response and accountability, with a diversified resource base, enhanced operational capacity, improved leadership, and governance.

IMLU's advocacy efforts were also prominent during the year, as we engaged with key stakeholders and policymakers to shape the human rights agenda in Kenya. Our submissions to the Maraga task force, in collaboration with community policing committees that foster collaboration between law enforcement agencies and local communities, underscored our commitment to reforms that uphold the rule of law and respect for human dignity. The Maraga



Christine Kungu

task force was established to review the entire criminal justice system in Kenya to identify and address key challenges and inefficiencies. Our submissions advocated for and drove reforms within Kenya's criminal justice system, to ensure fair, efficient, and accessible justice for all citizens.

Amidst our successes, we acknowledge the challenges that persist in our quest for a society free from torture and human rights violations. Issues such as the disregard for the rule of law and the lack of implementation of crucial laws, like the Prevention of Torture Act 2017 and the National Coroners Service Act of 2017, remain significant hurdles. Nevertheless, IMLU remains resolute in overcoming these obstacles through advocacy and raising awareness, strengthening partnerships and engagement with government agencies, and pushing for legal and policy forms and expanded programs.

During the year under review, IMLU went through two key transitions. The institution bid farewell to its long-serving Chairperson Zahid Rajan, who steered IMLU for the last 10 years. In its quest for good governance and stewardship, I took over as the Chairperson. I wish to most profoundly thank Zahid for his leadership over very turbulent times in the country. I also take this opportunity to thank Ramadan Marjaan, a long-serving board member. We thank him for his tremendous contributions to IMLU over the years. Our long-serving Executive Director Mr. Peter Kiama also transitioned. We acknowledge and appreciate Peter's great leadership over the

last 13 years, profiling IMLU as a leading organization in its quest for a torture-free society. We also brought on board two new Directors to strengthen our governance. These are CPA Antony Wamatu and CPA Evelyn Muriuki, who bring on board a wealth of experience and expertise in finance and governance. These skill sets will add value to the oversight role of the IMLU board of directors. We are equally delighted as a board to have the current Executive Director Wangechi Grace Kahuria lead IMLU to champion human rights with passion and expertise. Ms. Wangechi's extensive experience in human rights, leadership, and social development is instrumental in guiding our organisation toward achieving meaningful impact.

As we embark on the next chapter of our journey, I am confident that IMLU will continue to be a beacon of hope and human rights in Kenya. I extend my deepest gratitude to our dedicated team, partners, and supporters for their unwavering commitment to our cause. Together, we will strive towards a future where every individual's fundamental rights are respected and protected.

Sincerely,



Christine Kungu
Board Chairperson,
Independent Medico-Legal Unit (IMLU)

Message from the Executive Director

Dear Stakeholders and Partners,

As we reflect on the challenges and achievements of 2023, I am proud to present IMLU's annual report, highlighting our commitment to human rights advocacy and our strategic vision for the future. This year has been marked by significant developments and critical conversations that have shaped our work and reinforced our role in the human rights space.

In 2023, we faced complex governance issues, both nationally and internationally. The government's implementation of a disarmament program in the North Rift region and Kenya's deployment of police officers to Haiti for peacekeeping missions have raised important questions about human rights, accountability, and resource allocation. These issues have sparked crucial discussions within our organization, particularly within the Police Reforms Working Group, as we navigate the balance between international obligations and the urgent need for comprehensive reforms within our law enforcement agencies.

Looking ahead to the new year, IMLU remains steadfast in its commitment to promoting human rights, accountability, and justice. We will continue to advocate for governance reforms that uphold the rule of law, protect human rights, and ensure effective law enforcement practices. Our



Wangechi Kahuria

focus on positioning IMLU as a thought leader in our space will guide our efforts in addressing pressing issues and driving positive change.

As we enter 2024, I am confident that our collective efforts, partnerships, and strategic initiatives will enable us to overcome challenges, seize opportunities, and advance our mission of promoting a society free from torture and human rights violations.

Thank you for your unwavering support and dedication to our cause.

Sincerely,



Wangechi Kahuria
IMLU Executive Director

i. Economic Situation

In 2023, Kenyans faced significant financial strain as the cost of living surged. The government added to this burden by implementing harsh tax measures through the Finance Bill, 2023. This bill, introduced by the Kenya Treasury Cabinet Secretary on 28 April 2023, underwent parliamentary review after public and stakeholder feedback expressing dissatisfaction with its proposed items. Despite these concerns, the bill was passed into law, amending various tax laws such as the Income Tax Act, VAT Act, Excise Duty Act, Tax Procedures Act, and Miscellaneous Fees and Levies Act.

One notable change was the introduction of a 1.5% housing levy for both employers and employees, reducing take-home pay for workers. Additionally, new PAYE tax bands were introduced. Although a temporary court order halted the Finance Act 2023's implementation on 30th June 2023 pending resolution of raised issues, the Energy and Petroleum Regulatory Authority (EPRA) adjusted fuel prices using a proposed 16% VAT rate from the bill, effective from 1st July 2023. This steep tax hike pushed fuel prices to a record Ksh. 217.50 per liter, worsening the economic strain on Kenyans.

Furthermore, the government imposed additional taxes, including those for the National Housing Development Fund, increased National Social Security Fund contributions, and a proposed Social Health Insurance tax. These measures compounded the financial challenges faced by individuals already struggling with high living costs and reduced income.

ii. Environmental and climate change

Adverse impacts of climate change were felt across Kenya in the reporting period, with tens of thousands of people affected by drought, floods, and landslides. These events significantly reduced agricultural yields, particularly in maize production, leading to soaring maize flour prices and food shortages. To mitigate these challenges, the government imported over 4 million bags of maize.

The 23 Arid and Semi-Arid Lands (ASAL) counties, including 10 severely affected counties, continued to suffer from drought and excessive rainfall, resulting in human and livestock fatalities reported by the National Drought Management Authority (NDMA). By the end of February 2023, there were recorded losses of 270,354 cattle, 141,620 sheep, and 63,983 goats. Despite these challenges, the agropastoral regions experienced improved rainfall in the second quarter, allowing for land preparation and farming activities. However, the country received above-average rainfall in the fourth quarter, categorized as moderate and not associated with El Niño as initially anticipated by the meteorological department.

iii. Geo-Political Scenario

In 2023, Kenya experienced significant anti-government protests following the disputed August 2022 general elections. These protests, led by opposition leaders, were driven by demands such as accessing the Independent Electoral and Boundaries Commission (IEBC) servers, auditing the elections, reinstating the IEBC officials known as the Cherera 4, and addressing the high cost of living.

<https://www.the-star.co.ke/news/realtime/2023-03-02-we-are-importing-4-million-bags-of-maize-this-month-ruto/>

To address the unrest and damage caused by the protests, bipartisan talks were initiated by the president and facilitated through parliament. The talks aimed to address the opposition's demands and restore stability. Initially, negotiations faced challenges as the opposition coalition, Azimio, withdrew due to a lack of confidence in the process. They insisted on the involvement of external parties in the talks. However, negotiations resumed under the National Dialogue Committee (NADCO), comprising members from both the ruling Kenya Kwanza Alliance and the Azimio La Umoja One Kenya Coalition Party. The committee was approved and passed by the Senate in a special seating of the house.

In the reporting period, there was heightened concern about police reforms and accountability. Particularly following remarks by political figures and delays in high-profile cases involving government officials like Deputy President Hon. Rigathi Gachagua. IMLU observed legal tactics causing delays in cases, including judge transfers and procedural delays by the Directorate of Public Prosecutions (DPP).

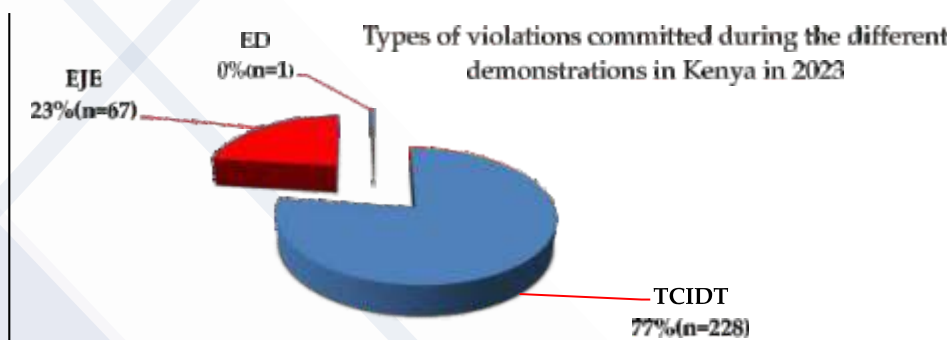
IMLU also highlighted a concerning rise in police brutality and extrajudicial killings, notably during protests. For instance, from January to September 2023, 67 people were killed by the

police in the course of managing public demonstrations. 51 of these killings were within five days in July 2023. The 67 deaths were the extreme outcomes of 296 torture and torture-related violations documented by IMLU in the context of demonstrations.

The Inspector General of Police faced criticism for alleged lack of autonomy and disregard for the rule of law. IMLU witnessed a wave of punitive policing during protests, extrajudicial executions, and interference with investigative authorities. IMLU was dismayed by the claims by the Inspector General of police that politicians hired dead bodies to tarnish the work of the police contrary to the facts collected by our team. In 2023, IMLU documented a significant number of human rights violations, with over 60% linked to the protests, emphasizing the need for accountability and respect for human rights in law enforcement actions.

During the reporting period, the government initiated a disarmament program in the North Rift region. This was in response to a series of banditry attacks and livestock thefts in the counties of Baringo, Samburu, Turkana, West Pokot, Laikipia, and Elgeyo Marakwet. This operation raised concerns about potential human rights violations due to limited public information and the imposition of curfews in affected areas.

Types of violations



296 torture and torture-related violations

67 EJE (Extra Judicial Executions)

228 TCIDT (Torture Cruel Inhumane and Degrading Treatment)

1 ED (Enforced Disappearance)

<http://www.parliament.go.ke/node/20708>

<https://imlu.org/2024/02/death-blood-tears/>

<https://www.the-star.co.ke/news/2023-08-08-politicians-hired-bodies-during-azimio-demos-ig-koome/>

Additionally, in 2023, Kenya decided to deploy police officers to Haiti as part of a United Nations peacekeeping mission, demonstrating its commitment to international peace efforts. However, this decision prompted discussions within the Police Reforms Working Group led by IMLU. The group questioned whether this deployment might divert resources and attention needed for crucial reforms within Kenya's law enforcement agencies. They stressed the need to balance international commitments with the urgent requirements for comprehensive police reforms at home, focusing on accountability, human rights, and operational effectiveness.

Our Key Achievements (Infographic)

- 204 survivors received medical support.
- 91 victims were provided with post-mortem services.
- 291 survivors and their families received psychological counselling services.
- 21 Clients received legal representation.
- 161 network professionals engaged in delivering our work.
- 870 community members reached with peace messaging.

Our Work in 2023

Strategic Objective One: Accountability mechanisms to prevent torture and related violations

Legal and policy reforms pursued

Over the years, IMLU has actively pursued strategic legal and policy reforms regarding torture. We have collaborated with various stakeholders to review policy frameworks and ensure alignment with international guidelines. During the reporting period, we

engaged with the Principal Secretary of the Ministry of Interior and National Administration, specifically the State Department for Correctional Services. Together, we developed a directory of partners working with the Kenya Prisons Service and Probation and Aftercare Services. Key areas of focus included legal and medical redress, policy framework support, decongestion of prison facilities, staff capacity building, welfare, and prison oversight and monitoring.

This engagement led to the formation of the Prisons Reforms Working Group (PRWG), dedicated to creating a roadmap for prison reforms in Kenya. Comprising professionals from corrections, law, social work, advocacy, and academia, the group aims to advance human rights within the correctional and probation services sector. Through research, advocacy, and policy development, the PRWG identifies systemic issues, proposes legislative reviews, and promotes evidence-based rehabilitation and reintegration approaches.

In March 2023, Kenya faced a weighty incident involving a religious cult in Shakahola forest, Kilifi County, where over 428 bodies were discovered in shallow graves across an 800-acre area. This discovery prompted nationwide concern and criticism of the government for failing to protect citizens despite prior complaints to security agencies. IMLU penned an opinion on the importance of the coroner general office in investigating these deaths. Our advocacy on various media platforms, including appearances on NTV and KTN News, led to increased government commitment towards establishing the office of the national coroner. Dr. Johansen Oduor, the chief government pathologist, was seconded to the Attorney General's Department of Justice to oversee the setup and operationalization of this office.

<https://www.africanews.com/2023/10/23/kenya-failures-of-justice-allowed-the-shakahola-massacre//>

<https://www.the-star.co.ke/opinion/2023-04-27-justice-for-victims-the-urgent-need-for-national-coroners-service/>



Figure 1 IMLU's reparations team documenting and addressing cases of torture at the Coast.

Capacities of state agencies in the justice sector strengthened regularly, reports shared

Over the years, IMLU has identified capacity gaps within state agencies regarding the documentation and prosecution of torture cases. These gaps include the utilization of the specimen charge sheet outlined in the Prevention of Torture Act 2017 (POTA 2017) and the prosecution rapid reference guide. To address these gaps, IMLU collaborated with the Office of the Director of Public Prosecution (ODPP) to develop the guide and charge sheet. Consequently, it became necessary to train state officers from ODPP, Independent Policing Oversight Authority (IPOA), and National Police Service (NPS) on utilizing the charge sheet as per POTA 2017 standards.

During the reporting period, ODPP established a Technical Tripartite Taskforce comprising ODPP, IPOA, and NPS. The task force's mandate was to comprehend the charge sheet, uphold human rights, and bolster the rule of law. As part of their work, the task force developed:

- Standard Operating Procedures (SOPs) for investigating and prosecuting serious human rights violations by the police.
- A digest on police accountability and cases.
- A sample charge sheet and rapid reference guide for the Prevention of Torture Act, 2017.

<https://youtu.be/E-g110Q--o0>

https://twitter.com/imlu_org/status/1651102715349553152?s=46&t=zSLMSoWjrj-cMXVYP7Cu1g

To improve efficiency and effectiveness, the team proposed conducting sensitization programs across six regions. At least 10 representatives from ODPP, IPOA, and NPS per region will be sensitized on the tools prepared in the following regions:

- North Rift Region
- Nyanza & Western Region
- Nairobi Region
- Central Region
- Coast Region
- North Eastern Region

During the review period, IMLU collaborated with the ODPP in two forums held in Naivasha as part of the Technical Tripartite Task Force (*Technical Committee*). In the first forum, 30 officers (18M, 12F) were trained as trainers, while the second forum sensitized 33 individuals (18M, 15F) from prosecutors, NPS, IAU, and WPA officials on investigations and prosecutions related to gross human rights violations and police accountability. We are optimistic that moving forward, the specimen charge sheet will become the standardized tool for documenting and prosecuting torture cases.

Strong Anti-torture movement

In our commitment to a strong anti-torture movement, we conducted training for 15 journalists (8M, 7F) on the Istanbul Protocol. This is a manual on effective investigation and documentation of torture and other cruel, inhuman, or degrading treatment or punishment. This training echoed our recognition of the critical role of media in combating torture. It also enhanced their skills in investigating and documenting torture incidents. Journalists serve as a crucial bridge between silenced victims and the public, highlighting stories that demand attention and action. By incorporating the principles of the Istanbul Protocol into their reporting, journalists contribute to a broader understanding of human rights violations,

fostering empathy and inspiring collective efforts for positive change. As a result, IMLU anticipates increased awareness of human rights issues, such as the Shakahola case and human rights violations during anti-government protests, with tangible impacts on policy as stories brought to light catalyze conversations and actions against oppressive systems.

In 2023, IMLU conducted rigorous community awareness sessions in eight regions across different counties (Nairobi, Nyanza, Central, Coast, Western, Rift Valley, North Eastern, and Eastern) to promote peace following anti-government protests. Targeting organized community structures such as our existing 11 existing Community Policing Committees (CPCs), boda boda riders, women's groups, clergy, and youth groups, we engaged over 870 individuals (289F, 481M). These engagements facilitated the submission of a community memorandum to the Maraga Task Force through the CPCs, advocating for full implementation of the NPS Act 2011, particularly focusing on sections 41–96 on community policing. In 2022, the president appointed a 20-member task force dubbed, the Maraga Task Force, to review the National Police Service (NPS) Prisons Service and the National Youth Service welfare. The task force was to access and recommend improvement of working and living conditions of police officers and identify and recommend legal, policy, administrative, institutional, and operational reforms.

Additionally, IMLU trained 200 youths (128M, 72F) from Nairobi and Nakuru counties on civic engagement, leadership skills, justice system structures regarding torture and related violations, and forming a strong network of activists and leaders to collaborate, share knowledge, and provide mutual support for sustained advocacy efforts.

Monitoring and reporting of torture and related violations enhanced at country, regional, and global levels

In monitoring and reporting torture and related violations, IMLU documented and processed 495 cases (424M, 71F) in 2023. This marked a significant increase from the 255 cases documented in 2022. Notably, 60% of the cases in 2023 stemmed from nationwide anti-government protests. Out of these, 356 were Torture, Cruel, Inhuman, or Degrading Treatment or Punishment (TCIDT), 137 cases were extrajudicial, summary, and arbitrary executions (EJE), and 2 cases were of enforced disappearance. These violations affected individuals of all ages, with victims ranging from a one-year-old baby to a 77-year-old person. Alarming, young people aged 18 to 35 accounted for 66% of the cases, highlighting a disproportionate impact on the demographic crucial to the nation's future.

graph showing victims age distribution

SEX	0-17	18-35	36-55	56-65	>65	TOTAL
Male	19	194	42	4	0	259
Female	10	18	8	0	1	37

On 9th and 10th March 2023 IMLU participated in a consultative workshop organized by the Office of the Attorney General-Department of Justice (DoJ) on implementing the UN Convention Against Torture & Other Cruel, Inhuman, Degrading Treatment or Punishment (UNCAT) and The International Covenant on Civil & Political Rights (ICCPR). The DoJ committed to supporting IMLU in implementing laws and regulations to prevent torture and ensure accountability for perpetrators.

The Committee against Torture considered the third periodic report of Kenya at its 1897th and 1900th meetings held on 4 and 5 May 2022. It

adopted the present concluding observations at its 1908th meeting, held on 11 May 2022. IMLU among other actors gave recommendations and participated in the development of the matrix on key advocacy initiatives to ensure the recommendations are achieved by a periodic review scheduled in May 2023.

The meeting took note of the following positive aspects that the committee applauded on the state party's initiatives to revise and introduce legislation in areas of relevance to the convention, such as:

- The Refugees Act (No. 10 of 2021)
- The Prevention of Torture Act (No. 12 of 2017), which establishes torture as a separate offence that provides for strict penalties as well as the ability for the state party to exercise criminal universal jurisdiction over perpetrators of torture present on its territory
- The National Coroners Service Act (No. 18 of 2017)
- The Legal Aid Act (No. 6 of 2016)
- The Witness Protection (Amendment) Act (No. 45 of 2016)
- The Protection Against Domestic Violence Act (No. 2 of 2015)
- The Persons Deprived of Liberty Act (No. 23 of 2014)
- The Victim Protection Act (No. 17 of 2014).

In the reporting period, IMLU participated in the 77th session of Africa Commission on Humans and Peoples Rights in Arusha, Tanzania. During the conference, IMLU highlighted the status of human rights in Kenya releasing key data on the human rights violations that took place in 2023. The statistics released by IMLU painted a distressing picture of the human rights situation in Kenya and served as a stark reminder of the challenges faced in upholding the principles enshrined in the Universal Declaration of Human Rights and the International Covenant on Civil and Political Rights.



Figure 2. Emmanuel Yegon, Technical Lead-Case Work following up on one of the survivors we assisted in 2023.

IMLU made the following recommendations during the session:

1. The commission urges the Kenyan government to investigate and hold accountable all perpetrators of TRVs, particularly those responsible for EJE, ensuring justice for the victims and survivors.
2. Promote human rights education and training for law enforcement agencies and security forces to prevent future violations and promote a culture of respect for

human rights.

3. The Kenyan government should be encouraged to engage with civil society organizations to address the root causes of TRVs and establish mechanisms for effective oversight of security forces.
4. That the commission advocates for the protection and empowerment of young people, who have also been affected by these violations, in line with the principles of the African Charter on the Rights and Welfare of the Child.

As a result of IMLU's statement at the forum, a bilateral meeting with the chairperson of the Committee for the Prevention of Torture in Africa (CPTA) was held. The CPTA chairperson highlighted the need for IMLU to consider convening a Kenyan or East African session where he or his legal officer would attend to disseminate the Abidjan Rules. These rules provide guidelines for the treatment of prisoners and set standards aimed at ensuring their human rights and dignity are upheld during incarceration. IMLU intends to utilize the 26th of June 2024, International Day in Support of Victims of Torture Day, to convene the session. During the forum in Arusha, IMLU also engaged in side events and had a table where we showcased our publications and reports on the work done over the years.

Strategic research and knowledge management for evidence-based interventions undertaken

Three research topics have been identified titled:

- The Impact of Juvenile Justice on Children in Conflict with the Law in Kenya: A Case Study of Minors at the Kamiti Juvenile Prison.
- Torture Prevalence in Kenya
- Engendering Human Rights

The research will be conducted in the next reporting period.

Strategic Objective Two: Redress, Rehabilitation, and Socio-Economic Empowerment

Accessible and comprehensive medical and psychosocial services availed

In 2023, IMLU provided support to 295 families (267M, 28F) of victims and survivors of torture and related violations, aiming to improve their quality of life. Among these, 91 victims (88M, 3F) received assistance with forensic autopsies to support the litigation process. To fulfill our mission, we engaged 13 pathologists (11M, 2F) and 10 doctors (7M, 3F) during the reporting period. IMLU collaborated closely with partner health facilities nationwide to offer essential medical services to our clients. These facilities include PCEA Kikuyu and Westlands Medical Centre in Nairobi, MEWA Hospital in Mombasa, Elgon View Hospital in Uasin Gishu, and St. Consolata Hospital in Bungoma.



Figure 3 Roselyn Buchichi, Technical Lead-Medical Rehabilitation, and Emmanuel Yegon, Technical Lead Case Work conducting medical documentation of survivors.

To maintain high standards within IMLU, we enhanced the capacity of healthcare workers in forensic documentation skills. A total of 25 staff (9M, 16F), including medical officers, nurses, clinical officers, laboratory technicians, and counselors, underwent training. They were educated on their roles in proper documentation when dealing with torture victims. Medical officers were trained in the forensic medical documentation tool adopted from the Istanbul Protocol, along with other essential documents such as the P3 and the Post Rape Care (PRC) Form.

IMLU provided psychological counseling to 291 clients (164M, 127F) in 2023. Among them, 257 were primary clients (149M, 108F), and 34 were secondary clients (15M, 19F). We engaged 20 network counselors (11M, 9F) to conduct counseling sessions for our clients, ensuring comprehensive support for their mental well-being.

Quality & timely legal intervention for redress and precedent-setting provided

In 2023, IMLU provided legal representation to 21 clients (17M, 4F), resulting in over 118 court appearances. Of these appearances, 41% were virtual, and 59% were physical sessions. Thanks to IMLU's support, five cases were closed during the review period, with favorable rulings achieved in four cases. For example, in Migori High Court Petition No. 8 of 2021, where our clients sued the Inspector General of the National Police Service & 5 others, the court awarded the victims up to Ksh. 12 million in damages for human rights violations during the 2007 post-election violence.

Another significant milestone was the ruling obtained in the case of Sgt. Rashid, a rogue cop in Eastleigh, Kenya, accused of killing two young men. Justice Diana Kavedza clarified that the accused would not suffer human rights violations by plea-taking, allowing the case to proceed.

During this period, IMLU filed four new cases (three civil and one criminal) to initiate litigation. We also conducted 871 bring-ups, a routine process to update files and brief families on case progress. To ensure quality legal intervention, 20 advocates (13M, 7F) were engaged to represent our clients effectively and promptly.

Engagement with the network of professionals and partners in holistic service provision enhanced.

IMLU held a virtual national network human rights monitors engagement session to appraise them on human rights documentation processes. 98 (56M 42F) human rights monitors were trained in monitoring and documentation of human rights violations. The monitors were later deployed across the country to monitor gross human rights violations. During the period of anti-government protests, the monitors successfully documented cases of human rights violations.

In addition to these efforts, IMLU has fulfilled its mandate through a network of professionals, including 20 counselors (11M, 9F), 20 advocates (13M, 7F), 13 pathologists (11M, 2F), and 10 doctors (7M, 3F) who were actively engaged in our work.

(table representing professionals network mentioned above)



Figure 4. Group photo during Nairobi region monitors engagement forum at IMLU offices in Karen, Nairobi County on May 31, 2023



Figure 5. Group photo during the network of professionals' training held in September 2023.

<https://nation.africa/kenya/news/dreaded-officer-ahmed-rashid-s-case-revives-debate-over-crime-and-police-killings--4034506>

To further improve access to services for victims and survivors of Torture and Related Violations (TRV), IMLU signed two new Memorandums of Understanding (MoUs). One MoU was with MEWA Hospital in Mombasa to provide medical support, while the other MoU was with the Victims Protection Agency to ensure the safe custody of our witnesses. These partnerships are crucial in ensuring comprehensive care and protection for those we serve.

Effective referrals and linkages to socio-economic empowerment opportunities for victims and survivors established

In the past, IMLU has not focused on activities supporting survivors with socio-economic empowerment. However, we are committed to ensuring that survivors of human rights violations can rebuild their socio-economic well-being. We recognize that the lasting damage done to survivors often leaves them impoverished and unable to sustain their livelihoods. Currently, IMLU is developing strategies for implementation in the upcoming years, including providing business and entrepreneurship skills to survivors.

During the reporting period, IMLU referred one survivor to the Koinonia Community, where they were fully sponsored for a welding course at the St. Charles Lwanga Vocational Training Center in Lang'ata, Nairobi. This initiative aims to empower survivors to gain practical skills and improve their economic prospects for a better future.

Strategic Objective Three: A Centre of excellence in torture response and accountability

A diversified, and sustainable resource base achieved

We have actively pursued fundraising through the development of proposals and concept notes. In the reporting period, we developed eight proposals, and four of these were approved for funding starting January 2024. This success in securing funding has been instrumental in enabling IMLU to continue delivering its mandate effectively and efficiently.

Operational capacity of the secretariate enhanced

During the reporting period, IMLU conducted skills enhancement training for 18 staff members (10M, 8F) on proposal development, monitoring, and evaluation. This initiative aimed to diversify the organization's resource base and enhance its capacity to secure funding and effectively monitor and evaluate its programs.

Improved Leadership and Governance

IMLU is committed to aligning with international standards, including the Sustainable Development Goals (SDGs). Inclusion issues and gender equality are central to our work, and we prioritize mainstreaming these principles. To this end, IMLU has developed an Institutional Gender Mainstreaming Policy. The draft policy is currently undergoing internal review and will be presented for ratification by the board.

<https://mailchi.mp/a97af9b54214/imlu-january-2023-newsletter?e=441524f14d> <https://mailchi.mp/cfe0440ae3f9/imlu-february-2023-newsletter?e=441524f14d>
https://twitter.com/IMLU_org/status/1640639433396432897/photo/1
<https://www.capitalfm.co.ke/news/2023/03/court-to-hear-murder-case-against-rashid/>
<https://www.capitalfm.co.ke/news/2023/03/rights-lobby-expresses-concern-over-delays-in-prosecuting-pangani-cop-ahmed-rashid-over-brutality/>
<https://www.the-star.co.ke/news/2023-01-27-families-of-kingongo-seven-yet-to-get-justice-23-years-later/>
<https://www.imlu.org/a-call-to-respect-and-protect-the-freedom-of-assembly-and-association/> <https://www.imlu.org/upholding-the-right-to-protest-in-kenya/>
<https://youtu.be/kAi6hB0qX3g>

Additionally, a Communications Policy has been developed and is undergoing review by the Senior Management Team (SMT) before it is submitted to the board for approval. These policies reflect our dedication to ensuring that our practices align with global standards and promote inclusivity and gender equality in all aspects of our work.

Improved internal and external communication for visibility

In 2023, IMLU conducted sustained advocacy and media campaigns on various thematic issues, including the right to protest, public order management, and the implementation of the National Coroners Service Act, of 2017. These efforts aimed to raise awareness and educate the public on these critical topics. Our work received recognition in mainstream media outlets such as the Daily Nation and the Standard Newspapers, further amplifying our message.

Throughout the reporting period, we organized various activities to increase awareness of human rights issues and elevate the IMLU brand within the sector. We disseminated three newsletters to our stakeholders, keeping them informed about our activities and initiatives.

To enhance brand visibility and awareness, we produced 900 branded t-shirts for use during community engagements. These t-shirts served as a tangible representation of our brand, ensuring that community members kept IMLU in mind long after the events had concluded. Additionally, we regularly updated our social media platforms with progress updates on our cases, fostering transparency and accountability in the justice system. Notably, our involvement in cases like that of Sergeant Rashid Ahmed, accused of killing two young men in Eastleigh in 2016, garnered media attention, showcasing our contributions to legal proceedings. Similarly, our longstanding case involving the King'ong'o Seven was featured in the media, highlighting our ongoing efforts in seeking justice and accountability. Following the anti-government protests in March 2023, we issued two press statements to demand authorities to uphold the right to protest. Our representatives also appeared on a television talk show (KTN News) to discuss and inform the public about police conduct during protests.



EMPOWERING COMMUNITIES THROUGH JUSTICE,
HEALING AND HUMAN RIGHTS ADVOCACY

Independent Medico-Legal Unit
Annual Report and Financial Statements
For the year ended 31 December 2023



**AUDITED
FINANCIAL
STATEMENTS**

CORPORATE INFORMATION - YEAR ENDED 31 DECEMBER 2023

Board of directors : Zahid Rajan (Chairperson - End of term in May 2023)
Christine Kungu (Chairperson from June 2023)
Shadrack Kirui (Vice Chairperson)
CPA Evelyne Muriuki (Treasurer - Joined in May 2023)
Prof. Emily Rogena
Dr. Ramadan Marjaan (End of term in May 2023)
Regina Opondo
Amina Hersi
Dr. Ahmed Kalebi
CPA Antony Wamatu (Joined in May 2023)
Peter Kiama (Secretary / Executive Director) (Left in Dec - 2023)
Wangechi Grace Kahuria (Secretary / Executive Director) (Joined in Dec - 2023)

Registered office : 69 Mokoyeti West Road,
Off Lang'ata Road,
Near Galleria Shopping Mall, Karen Estate
P.O. Box 16035 - 00509
NAIROBI

Phone: +254 (0) 20 4450598 / 4441833
Mobile: 0724 - 256800
E-mail: medico@imlu.org
Website: www.imlu.org

Independent auditor : Crowe Erastus & Co.
Certified Public Accountants
Morningside Office Park, Wing B, 2nd Floor
P.O Box 55268 - 00200
Nairobi, Kenya

Principle banker : NCBA Bank Limited
Nairobi, Kenya

REPORT OF THE DIRECTORS - YEAR ENDED 31 DECEMBER 2023

The Directors submit their report and the audited financial statements for the year ended 31 December 2023, which disclose the state of affairs of the organisation.

Principal activity

The principal activity of the organisation is to offer holistic approach involving litigation, medical support and psychosocial rehabilitation of survivors of torture, monitoring government adherence to its human rights obligations and advocacy for policy, legal and institutional reforms.

Results for the year

The operating results for the year are set out on page 6.

Directors


The Directors who held office during the year and to the date of this report are shown on page 1.

Independent auditor

Crowe Erastus & Co., Certified Public Accountants have expressed their willingness to continue in office.

By order of the Directors

(For and on their behalf)



Christine Kungu
(Chairperson)

Nairobi, 26/03/ 2024

STATEMENT OF DIRECTORS' RESPONSIBILITIES - YEAR ENDED 31 DECEMBER 2023

The Directors of Independent Medico-Legal Unit are required to prepare and present fairly the financial statements, which give a true and fair view of the state of affairs of the organization as at the end of the financial year and of its operating results for that year. The Directors are also required to ensure proper accounting records, which disclose with reasonable accuracy the financial position of the organisation, are maintained. The Directors are also responsible for safeguarding the assets of the organisation and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors accept responsibility for the preparation and presentation of these annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with generally accepted non-profit accounting principles and applicable international financial reporting standards. They also accept

designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements;

selecting and applying appropriate accounting policies; and

making accounting estimates and judgements that are reasonable in the circumstances.

Having made an assessment of the organisation's ability to continue as a going concern, the Directors are not aware of any material uncertainties related to events or conditions that may cast doubt upon the organisation's ability to continue as a going concern.

The Directors acknowledge that the independent audit of the financial statements does not relieve them of their responsibilities.

Approved by the Board of Directors

22 MARCH

2024

signed on its behalf


Christine Kungu
(Chairperson)


Wangechi Grace Kahuria
(Secretary / Executive Director)

Independent opinion

We have audited the accompanying financial statements set out on pages 6 to 18 of Independent Medico-Legal Unit, which comprise the statement of financial position as at 31 December 2023, the statement of comprehensive income, statement of changes in fund balances and statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Independent Medico-Legal Unit for the year ended 31 December 2023 and of its financial performance and its cash flows for the year then ended in accordance with generally accepted non-profit accounting principles and applicable international financial reporting standards.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the "Responsibility of the independent auditor" for the audit of the financial statements section of our report. We are independent of Independent Medico-Legal Unit in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Kenya and we have fulfilled our ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Directors are responsible for the other information. Other information comprises the information included in the Annual Report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with 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.

Responsibility for the financial statements

As stated on page 3, the Directors are responsible for the preparation and fair presentation of these financial statements in accordance with generally accepted non-profit accounting principles and applicable international financial reporting standards. That responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the financial statements, the Directors are responsible for assessing the organisation'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 directors either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

Responsibility of the Independent Auditor

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 independent 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 ISA 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 ISA, we exercise professional judgment and maintain professional skepticism 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 controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' 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 organisation'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 the auditor's report. However, future events or conditions may cause Independent Medico-Legal Unit to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

CPA Rahab Nyaboga practices in Crowe Erastus & Co. together with other partners. The engagement partner responsible for the audit resulting in this independent auditor's report is CAP Rahab Nyaboga - Practising Certificate No. P/1789.



CROWE ERASTUS & Co.
Certified Public Accountants



Nairobi 26th March 2024

STATEMENT OF COMPREHENSIVE INCOME - YEAR ENDED 31 DECEMBER 2023

		2023	2022
Income	Note	KES	KES
Donor income	4	178,688,833	98,374,127
Other income	5	4,050,475	3,530,281
Total income		182,739,308	101,904,408
Expenditure			
Programme coordination costs	6	46,022,433	41,318,812
Strategic objective 1 - Effective accountability mechanisms to prevent torture and related violations operationalized	7	24,755,112	49,410,362
Strategic objective 2 - Enhanced access to holistic and quality services for victims and survivors	8	14,487,755	15,861,501
Strategic objective 3 - Center of excellence in torture response and accountability	9	6,984,515	15,365,833
Administrative personnel costs	10	7,972,535	7,572,847
Administrative costs	11	9,331,179	12,528,784
Total expenditure		109,553,529	142,058,139
Balance / (deficit) for the year		73,185,779	(40,153,731)
Fund balance b/f		25,239,028	65,392,759
Fund balance c/f		98,424,807	25,239,028

STATEMENT OF FINANCIAL POSITION - 31 DECEMBER 2023

		2023	2022
	Note	KES	KES
Non-current assets			
Property and equipment	13	3,806,344	4,585,999
Intangible assets	14	14,154	20,220
Total non-current assets		3,820,498	4,606,219
Current assets			
Cash and cash equivalents	16	98,589,158	39,156,405
Receivables	12	5,501,344	764,610
Total current assets		104,090,502	39,921,015
Current liabilities			
Payables	17	5,665,695	14,681,987
Net current assets		98,424,807	25,239,028
Net assets		102,245,305	29,845,247
Represented by:			
General funds (page 8)		20,018,680	15,764,085
IMLU reserve (page 8)		35,635,273	10,661,739
Capital fund (page 8)		3,820,498	4,606,219
Restricted funds (page 8)		42,770,854	(1,186,796)
Total funds		102,245,305	29,845,247

The financial statements were approved by the Board of Directors on 22 MARCH 2024 and signed by:


Christine Kungu
 (Chairperson)


Wangechi Grace Kahuria
 (Secretary / Executive Director)

STATEMENT OF CHANGES IN FUND BALANCES - YEAR ENDED 31 DECEMBER 2023

Fund movement	General fund	IMLU reserve	Capital fund	Restricted fund	Total funds
	KES	KES	KES	KES	KES
Year ended 31-Dec-2022					
At 01-Jan-2022	11,632,177	0	4,300,648	53,760,582	69,693,407
Balance / (deficit) for the year	3,530,281	(22,038,261)	0	(21,645,751)	(40,153,731)
Fund transfers (note 19)	601,627	32,700,000	0	(33,301,627)	0
Assets addition	0	0	1,491,698	0	1,491,698
Depreciation for the year	0	0	(1,186,127)	0	(1,186,127)
At 31-Dec-2022	15,764,085	10,661,739	4,606,219	(1,186,796)	29,845,247
Year ended 31-Dec-2023					
At 01-Jan-2023	15,764,085	10,661,739	4,606,219	(1,186,796)	29,845,247
Balance / (deficit) for the year	4,323,796	(8,499,794)	0	77,361,777	73,185,779
Fund transfers (note 19)	(69,201)	33,473,328	0	(33,404,127)	0
Assets addition	0	0	160,984	0	160,984
Assets disposed	0	0	(2,447)	0	(2,447)
Depreciation for the year	0	0	(944,258)	0	(944,258)
At 31-Dec-2023	20,018,680	35,635,273	3,820,498	42,770,854	102,245,305

STATEMENT OF CASH FLOWS - YEAR ENDED 31 DECEMBER 2023

	2023	2022
	KES	KES
Operating activities		
Balance / (deficit) for the year	73,185,779	(40,153,731)
Adjustment for:		
Purchase of non-current assets	160,984	1,491,698
Changes in operating assets and liabilities:		
– Receivables	(4,736,734)	376,865
– Payables	(9,016,292)	9,532,196
Cash flows generated from / (used in) operating activities	<u>59,593,737</u>	<u>(28,752,972)</u>
Investing activities		
Purchase of property and equipment (note 12)	(160,984)	(1,491,698)
Cash used in investing activities	<u>(160,984)</u>	<u>(1,491,698)</u>
Increase / (decrease) in cash and cash equivalents	<u>59,432,753</u>	<u>(30,244,670)</u>
Movement in cash and cash equivalents:		
At the start of year	39,156,405	69,401,075
Increase / (decrease) in cash and cash equivalents	59,432,753	(30,244,670)
At the end of year (note 14)	<u>98,589,158</u>	<u>39,156,405</u>

1. Legal status

Independent Medico-Legal Unit is a Non-Governmental Organisation (NGO) registered in Kenya under the Non-Governmental Organizations Co-ordination Act, 1990: Registration Certificate No. OP.218/051/2003/0108/2704 dated 17 July 2003.

2. Basis of preparation

The financial statements of Independent Medico-Legal Unit have been prepared in accordance with generally accepted non-profit accounting principles and applicable international financial reporting standards. They have been prepared under the historical cost convention and are presented in Kenya Shillings.

The preparation of financial statements in conformity with generally accepted non-profit accounting principles and applicable international financial reporting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the organisation's accounting policies. Areas involving a high degree of judgement or complexity or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 3 (a).

Going concern

The financial performance of the organisation is set out in the report of the directors and in the statement of income and expenditure. The financial position of the organisation is set out in the statement of financial position.

Based on the financial performance and position of the organisation and its risk management policies, the directors are of the opinion that the organisation is well placed to continue in business for the foreseeable future and as a result the financial statements are prepared on a going concern basis.

3. Significant accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied in all years presented, unless otherwise stated.

a) Key sources of estimation uncertainty

The organisation makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed below.

- **Grants receivable** - Grants receivable comprise refundable expenditure on programs approved by donors.
- **Useful lives of property and equipment** - Management reviews the useful lives and residual values of the items of property and equipment on a regular basis. During the financial year, the board members determined no significant changes in the useful lives and residual values.

3. Summary of significant accounting policies (cont...)

b) Revenue recognition

Income comprises grants from various donors, interest received from investments in bank deposits and other income earned in the course of operations. The organisation recognises income as follows:

- Donor income is recognised when the monetary value of the grant can be measured with sufficient reliability, there is reasonable assurance of receipt and conditions for receipt, if any, have been met.
- Donations in kind whose monetary value cannot be quantified are not recognised as income.
- Interest income is accounted for on receipt basis.
- Other income is recognised upon performance of the services rendered.

c) Translation of foreign currencies

Transactions in foreign currencies during the year are converted into Kenya Shillings (the functional currency), at the rates ruling at the transaction dates. Assets and liabilities at the reporting date which are expressed in foreign currencies are translated into Kenya Shillings at the rates ruling at that date. The resulting differences from conversion and translation are dealt with in the statement of comprehensive income in the year in which they arise.

d) Property and equipment

All property and equipment is initially recorded at cost and thereafter stated at historical cost less depreciation. Historical cost comprises expenditure initially incurred to bring the asset to its location and condition ready for its intended use.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the organisation and the cost can be reliably measured. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial year in which they are incurred.

Depreciation is calculated on the reducing balance basis to write down the cost of each asset to its residual value over its estimated useful life using the following annual rates:

<u>Category</u>	<u>Rate %</u>
Motor vehicles	25.0
Furniture and fittings	12.5
Office equipment	12.5
Computers	30.0

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposal of property and equipment are determined by comparing the proceeds with the carrying amount and are taken into account in determining the balance / (deficit) for the year.

3. Summary of significant accounting policies (cont...)

e) Intangible assets

Computer software

Software licence costs are stated at historical cost less accumulated amortisation and any accumulated impairment losses. Amortisation is calculated using the straight line method to write down the cost of the software to its residual value over the estimated useful lives which are estimated to be three years.

f) Impairment of non-financial assets and intangible assets

At the end of each reporting period, the organisation reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

g) Cash and cash equivalents

For the purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand and deposits held at call with banks.

h) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost using effective interest rate method, less impairment.

At the end of each reporting period, the carrying amounts of receivables are reviewed to determine whether there is any objective evidence that the amounts are not recoverable. If so, an impairment loss is recognised immediately in the statement of income and expenditure.

i) Payables

Payables are recognised initially at the transaction price. They are obligations on the basis of normal credit terms and do not bear interest.

j) Borrowings

Borrowings are initially recognised at the transaction price, net of transaction costs incurred and are subsequently stated at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption value is recognised as interest expense in profit or loss under finance costs.

Borrowings are classified as current liabilities unless the organisation has an unconditional right to defer settlement of the liability for at least twelve (12) months after the reporting date.

Report of the independent auditor - pages 4 and 5

The notes on pages 10 to 20 form part of these financial statements

3. Summary of significant accounting policies (cont...)

k) Accounting for leases

The organisation as a lessee

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to the statement of income and expenditure on a straight-line basis over the period of the lease.

l) General fund

The balance / (deficit) for a reporting period is recognised in the general fund account at the reporting date.

m) Comparatives

Where necessary, comparative figures have been adjusted to conform with changes in presentation in the current year.

4. Donor income

	2023 KES	2022 KES
USAID / IGAPP	48,186,636	32,762,071
Embassy of the Kingdom of the Netherlands	26,332,783	0
TFV	21,622,500	0
Sigrid Rausing Trust	20,552,117	17,717,578
OSF	18,975,000	0
Misereor	13,474,475	14,773,030
KIOS	10,883,925	9,509,792
Diakonia (Swedish Embassy)	8,499,774	14,404,788
United Nations Voluntary Fund for Victims of Torture (UNVFVT)	5,320,000	4,510,000
Misereor Emergency	3,291,300	0
CFLI	1,550,323	2,100,302
Royal Norwegian Embassy	0	2,019,687
APCOF	0	576,195
GIZ	0	684
	178,688,833	98,374,127

5. Other income

Interest income	3,309,655	3,055,606
Exchange gain	545,880	47,407
Miscellaneous income	192,440	404,268
Sale of forensic manuals	2,500	23,000
	4,050,475	3,530,281

Report of the independent auditor - pages 4 and 5

The notes on pages 10 to 20 form part of these financial statements

	2023	2022
	KES	KES
6. Programme coordination costs		
Programme salaries and wages	37,579,675	35,021,043
Medical insurance	3,879,279	3,405,097
Pension contribution	3,458,638	2,271,902
Group life and accident	755,439	535,570
NSSF contribution	349,402	85,200
	46,022,433	41,318,812
7. Strategic objective 1 - Effective accountability mechanisms to prevent torture and related violations operationalized		
Deployment of human rights monitors	1,695,003	11,043,637
Community outreach initiatives	6,002,843	9,152,546
Develop and disseminate publicity materials on electoral security	2,659,880	8,233,357
Policing reforms	869,244	4,463,001
Training of human rights monitors	574,164	4,179,312
Programme monitoring and assessment	4,513,054	2,956,391
Reporting on elections	10,974	3,421,269
Radio, TV talkshows and social media campaigns	5,127,417	2,638,833
African Commission on Human and Peoples Rights Session	1,837,226	1,005,371
Advocacy	0	618,507
Solidarity campaigns	654,581	438,687
Litigation and travel	5,603	404,354
Training of criminal justice actors	367,370	394,610
Medical services, case documentation and legal advice	76,022	255,608
Annual reporting	293,206	164,353
Strategic engagement with relevant parliamentary Committees	68,525	28,026
Occasional thematic reports / documentation of best practices	0	12,500
	24,755,112	49,410,362
8. Strategic objective 2 - Enhanced access to holistic and quality services for victims and survivors		
Case documentation, legal advice and litigation	5,922,958	7,791,503
Direct provision of medical services	4,706,871	4,713,523
Medico-legal circuits and partnerships	1,257,023	886,878
Quarterly review meetings	334,446	862,010
Capacity building sessions with network of professionals	1,013,810	527,257
Provision of socio-economic empowerment	4,164	501,765
Protection services for staff and stakeholders	848,297	312,493
Care for caregivers	400,186	230,309
Structured cooperation and networking	0	35,763
	14,487,755	15,861,501

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2023

	2023	2022
	KES	KES
9. Strategic objective 3 - Center of excellence in torture		
Website, resource centre and data management	1,365,494	3,914,804
Audit fees:		
– Projects audits	248,291	2,893,083
– Tax health check and internal audit	0	1,376,071
– Institutional audit	414,700	382,800
Strategic planning	0	1,507,168
Board meetings and development	1,783,381	1,362,447
Employee satisfaction survey / HR audit	580,530	1,302,966
Staff capacity development	885,564	1,211,391
Mid year / end year retreat	1,566,000	1,096,729
Programme evaluation	0	218,700
Policies review	104	75,816
Resource mobilisation / donor round table	140,451	23,858
	<u>6,984,515</u>	<u>15,365,833</u>
10. Administrative personnel costs		
Administration salaries	6,161,561	5,604,510
Medical insurance	985,789	1,184,103
Pension contribution	577,718	636,516
Group life and accident insurance	158,107	138,118
NSSF contribution	89,360	9,600
	<u>7,972,535</u>	<u>7,572,847</u>
11. Administrative costs		
General office maintenance and running costs	4,201,219	4,041,228
Rent and utilities	3,479,843	3,581,367
Communication costs	521,730	1,031,614
Stationery and consumables	504,701	793,929
Staff travel costs	426,722	1,232,636
Office assets	196,964	1,613,068
Leave pay	0	150,632
Motor vehicle expense	0	84,310
	<u>9,331,179</u>	<u>12,528,784</u>
12. Accounts receivable		
Grant income receivable (IGAPP)	4,756,514	0
Deposits	535,362	535,362
Other receivables	207,745	208,081
Staff debtors	1,723	21,167
Total accounts receivable	<u>5,501,344</u>	<u>764,610</u>

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2023

13. Property and equipment	Motor vehicles	Furniture and fittings	Office equipment	Computers	Total
Year ended 31-Dec-23	KES	KES	KES	KES	KES
Cost					
At start of year	6,046,520	2,597,314	6,070,146	6,216,191	20,930,171
Additions	0	66,985	0	93,999	160,984
Disposal	0	0	0	(14,559)	(14,559)
At end of year	6,046,520	2,664,299	6,070,146	6,295,631	21,076,596
Accumulated depreciation					
At start of year	5,642,963	1,806,120	4,271,240	4,623,849	16,344,172
Charge for the year	100,889	107,272	224,863	505,168	938,192
Disposal	0	0	0	(12,112)	(12,112)
At end of year	5,743,852	1,913,392	4,496,103	5,116,905	17,270,252
NBV at 31-Dec-2023	302,668	750,907	1,574,043	1,178,726	3,806,344
Year ended 31-Dec-22					
Cost					
At start of year	6,046,520	2,487,339	5,757,978	5,146,636	19,438,473
Additions	0	109,975	312,168	1,069,555	1,491,698
At end of year	6,046,520	2,597,314	6,070,146	6,216,191	20,930,171
Accumulated depreciation					
At start of year	5,508,444	1,693,092	4,004,466	3,960,709	15,166,711
Charge for the year	134,519	113,028	266,774	663,140	1,177,461
At end of year	5,642,963	1,806,120	4,271,240	4,623,849	16,344,172
NBV at 31-Dec-2022	403,557	791,194	1,798,906	1,592,342	4,585,999
14. Intangible assets			2023	2022	
Cost			KES	KES	
At start and end of year			1,502,005	1,502,005	
Accumulated amortisation					
At start of year			1,481,785	1,473,119	
Charge for the year			6,066	8,666	
At end of year			1,487,851	1,481,785	
Net book value			14,154	20,220	

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2023

15. Fund balance analysis

Year ended 31 December 2023

Project	Donor	Balance at 01-Jan-2023 KES	Additions KES	Deductions KES	Balance for the year KES	Fund adjustments KES	Balance at 31-Dec-2023 KES
Democracy, governance and human rights program (2018-2021)	Diakonia (Swedish Embassy)	403,475	0	403,475	(403,475)	0	0
Diakonia 2023 - 2025	Diakonia (Swedish Embassy)	0	8,499,774	8,071,312	428,462	0	428,462
Build and strengthen police structures in Kenya	GIZ	18,331	0	0	0	0	18,331
Strengthening accountability for torture 2023-2026	The state of Netherlands (Netherlands Embassy)	0	26,332,783	5,409,551	20,923,232	0	20,923,232
Core funding application to support IMLU SP 2022- 2026 strategic plan outcomes	KIOS 2022-2025	(1,351,913)	10,883,925	6,506,447	4,377,478	0	3,025,565
Torture funds for victims 2023-2024	ICC/TFV	0	21,622,500	8,401,475	13,221,025	0	13,221,025
Torture rehabilitation project in Kenya	UNVFVT	0	5,320,000	5,320,000	0	0	0
Canada fund for local initiatives	CFLI	(1,619,524)	1,550,323	0	1,550,323	69,201	0
Kenya inclusive governance, accountability, performance and participation (Kenya-IGAPP)	IGAPP	1,302,548	48,186,636	16,015,856	32,170,780	(33,473,328)	0
Misereor	Misereor	(3,005,631)	13,474,475	10,795,005	2,679,470	0	(326,161)
Misereor emergency	Misereor	0	3,291,300	3,291,300	0	0	0
Misereor (2024 - 2026)	Misereor	0	0	820,873	(820,873)	0	(820,873)
Open society foundation	OSF	0	18,975,000	18,974,979	21	0	21
Sigrid rausing trust (2021 - 2024)	SRT 2021 - 2024	3,065,918	20,552,117	17,316,783	3,235,334	0	6,301,252
Total restricted funds		(1,186,796)	178,688,833	101,327,056	77,361,777	(33,404,127)	42,770,854
Administration / unrestricted funds		15,764,085	4,050,475	(273,321)	4,323,796	(69,201)	20,018,680
IMLU reserve		10,661,739	0	8,499,794	(8,499,794)	33,473,328	35,635,273
Capital fund		4,606,219	146,425	932,146	(785,721)	0	3,820,498
Total funds (page 8)		29,845,247	182,885,733	110,485,675	72,400,058	0	102,245,305

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 DECEMBER 2022

15. Fund balance analysis (cont. ...)

Year ended 31 December 2022

Project	Donor	Balance at 01-Jan-2022 KES	Additions KES	Deductions KES	Balance for the year KES	Fund adjustments KES	Balance at 31-Dec-2022 KES
APCOF	APCOF	3,759	576,195	579,954	(3,759)	0	0
Democracy, governance and human rights program (2018-2021)	Diakonia (Swedish Embassy)	1,509,595	14,404,788	15,510,908	(1,106,120)	0	403,475
Build and strengthen police structures in Kenya	GlZ	17,647	684	0	684	0	18,331
Enhancing prevention and response to torture, violence and discrimination among vulnerable women and youth in Kenya	KIOS	(928,440)	945,392	0	945,392	(16,952)	0
Core funding application to support IMLU SP 2022-2026 strategic plan outcomes	KIOS 2022-2025	0	8,564,400	9,916,313	(1,351,913)	0	(1,351,913)
Support for human rights programmes (2019 - 2021)	RNE	7,685,677	2,019,687	9,705,364	(7,685,677)	0	0
Prevention and accountability for torture, violence and discrimination	OSI	3,919,797	0	3,335,122	(3,335,122)	(584,675)	0
Support to Mathare Environmental Conservation Youth Group-Handwashing project during covid-19 period	RNE Mathare	2,266,817	0	2,266,817	(2,266,817)	0	0
Torture rehabilitation project in Kenya	UNVFVT	0	4,510,000	4,510,000	0	0	0
Canada Fund for Local Initiatives	CFLI	1,537,073	2,100,302	5,256,899	(3,156,597)	0	(1,619,524)
Kenya Inclusive Governance, Accountability, Performance and Participation (Kenya-IGAPP)	IGAPP	(1,693,882)	32,762,071	29,765,641	2,996,430	0	1,302,548
Misereor	Misereor	2,979,592	14,773,030	20,758,253	(5,985,223)	0	(3,005,631)
Open Society Foundation	OSF	32,700,000	0	0	0	(32,700,000)	0
Sigrid Rausing Trust (2021 - 2024)	SRT 2021 - 2024	3,762,947	17,717,578	18,414,607	(697,029)	0	3,065,918
Total restricted funds		53,760,582	98,374,127	120,019,878	(21,645,751)	(33,301,627)	(1,186,796)
Administration / unrestricted funds		11,632,177	3,530,281	0	3,530,281	601,627	15,764,085
IMLU reserve		0	0	22,038,261	(22,038,261)	32,700,000	10,661,739
Capital fund		4,300,648	1,491,698	1,186,127	305,571	0	4,606,219
Total funds (page 8)		69,693,407	103,396,106	143,244,266	(39,848,160)	0	29,845,247

	2023	2022
	KES	KES
16. Cash and cash equivalents		
Cash in hand and bank balances	55,468,705	5,429,559
Short term deposits	43,120,453	33,726,846
Total cash and cash equivalents	98,589,158	39,156,405

For the purpose of the statement of cash flows, at year-end, cash and cash equivalents comprise the following:

Cash and bank balances	98,589,158	39,156,405
-------------------------------	-------------------	-------------------

17. Accounts payable

Accrued expenses	4,854,820	13,519,742
Accrued leave	810,875	1,162,245
	5,665,695	14,681,987

18. Related party transactions and balances

The following transactions were carried out with related parties:

i) Key management compensation

Salaries and other short term benefits	8,400,694	7,810,386
--	------------------	------------------

19. Fund adjustment

Fund adjustments made for the year ended 31 December 2023 related to the following:

- Transfer of IGAPP project balance amounting to KES 33,473,328/= to IMLU reserves. This adjustment relates to savings made by the organization through favorable foreign currency movements and implementation efficiencies for which the organization was allowed to retain by the donor.
- Transfer of CFLI project deficit of KES 69,201/= to unrestricted funds. The deficit was due to exchange loss after receipt of final disbursement from the donor.

Fund adjustments made for the year ended 31 December 2022 related to the following:

- Fund balances amounting to KES 601,627/= for "Enhancing prevention and response to torture, violence and discrimination among vulnerable women and youth in Kenya" and "Prevention and accountability for torture, violence and discrimination" projects that closed during the year were transferred to unrestricted funds to align the book balances to the final project financial reports that were approved by the donor.
- Unrestricted funding of KES 32,700,000/= received from OSF in financial year 2021 and initially recorded under restricted funds was reallocated to IMLU reserves in financial year 2022.

20. Taxation

No provision for corporation tax has been made in the financial statements. The organisation was exempt from income tax vide tax exemption certificate ref. 20180925/15216 dated 25-Sep-2018 for a period of 5 years commencing on 25-Sep-2018. This exemption expired on 25-Sep-2023 and the organisation is in process of having this renewed.

21. Employees / interns / associates

Employees at 31 December 2023 were eighteen (18) persons. [2022: twenty one (21) persons].

22. Retirement benefits obligations

The organisation and its employees contribute to the National Social Security Fund (NSSF), statutory defined contribution scheme registered under the NSSF Act.

The organisation also operates a defined contribution staff retirement benefits scheme for its employees which is registered under the Retirement Benefits Authority Act. The organisation's contributions to the defined contribution scheme are charged to the statement of income and expenditure and fund balance in the year to which they relate. The organisation has no further payment obligations once the contributions have been paid.

23. Abbreviations

APCOF	-	The African Policing Civilian Oversight Forum
DfID	-	Department for International Development
FAFG	-	Fundacion de Antropologia Forense de Guatemala
GIZ	-	Deutsche Gesellschaft fur Internationale Zusammenarbeit
ICCPR	-	International Covenant on Civil and Political Rights
KHRC	-	Kenya Human Rights Commission
NSSF	-	National Social Security Fund
OMCT	-	World Organization Against Torture (Organization Mondiale Contre la Torture)
OSF	-	Open Society Foundation
OSI	-	Open Society Institute
RNE	-	Royal Norwegian Embassy
SRT	-	Sigrid Rausing Trust
UNDEF	-	United Nations Democracy Fund
UNVFVT	-	United Nations Voluntary Fund for Victims of Torture

i. The Board of Management

Board Member	Position	Skills/ Experience
Zahid Rajan	Board Chairperson Emeritus (Transitioned- May 2023)	Communication and publishing expert
Christine Kungu	Board Chair	Advocate of the High Court
Shadrack Kirui	Board Vice Chair	HR Professional
Dr Ramadhan Marjan	Board Member (Retired- May 2023)	Medical Doctor
Dr. Ahmed Kalebi	Board Member	Forensic Expert
Professor Emily Rogena	Board Member	Forensic Pathologist
Amina Hersi	Board Member	Gender Expert
Regina Opondo	Board Member	Human Rights and Governance Expert
Evelyn Muriuki	Board Member	Treasurer to the Board
Antony Wamatu	Board Member	Audit Risk and Compliance Expert

ii. The Staff

Name	Position
Peter Kiama	Executive Director – Emeritus (Transition- December 2023)
Grace Wangechi	Executive Director (Joined December 2023)
Carolyn Njange	Head of Finance and Admin/HR
Joseph Munyao	Head of Programmes
Charity Mugo	Finance and Grants Manager
Isabella Obara	Technical Lead-Legal Advice and Litigation; & Ag Reparations Manager
Stephen Amimo	Technical Lead-Investigations and Protection
William Omondi	Technical Lead- Psychological Rehabilitation
Roselyne Buchichi	Technical Lead-Medical Rehabilitation
Vivian Mwende	Lead- Treaty Bodies and Criminal Justice Reforms
Sarah Nyakio	Lead- Communications and Brand Management (Transitioned November 2023)
Stephen Mukoya	Lead- Monitoring, Evaluation, Research and Learning
Amos Matirong	Technical Lead Networks and Community Engagement
Emmanuel Yegon	Technical Lead Case Work
Victor Alando	IT and Admin Assistant
Stephen Kanyi	Finance and Grants Officer
Rachael Isiaha	Office Assistant
Tony Were	Accountability and Reforms Intern
Ann Njeri Njoroge	Reparations Intern



INDEPENDENT MEDICO-LEGAL UNIT

69 Mokoyeti West Road, Off Lang'ata Road,
Near Galleria Shopping Mall, Karen Estate,
P.O. Box 16035 - 00509, Nairobi, Kenya.
Tel: +254724256800 Email: medico@imlu.org
Website: www.imlu.org