

# RIFT VALLEY RESEARCH LIMITED

## **ANNUAL REPORT 2021**

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<b>Operating as</b>	Rift Valley Institute
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## Summary

The Rift Valley Institute (RVI) is an independent, not-for-profit, research and educational organisation founded in Sudan in 2001 and working in the Sudans, the Horn of Africa, East Africa and the Great Lakes. The Institute aims to create a better future for the peoples and communities of Eastern and Central Africa by advancing useful knowledge of the region and its diverse communities, through collaborative research, education and training, public information and promoting culture and heritage. The Institute bridges development practice and policy, elevating local voices, knowledge and action.

In 2021, the peoples and communities of the Horn of Africa, East Africa, the Sudans and the Great Lakes continued to be affected by the Covid-19 pandemic, with partial lockdowns and social distancing measures continuing in some countries for much of the year. The global economic impact of the pandemic on the economies of countries in the region was apparent in the loss of jobs (particularly in tourism), an increase in food prices, and increasing divergence between the rich and poor in society. Politically, the region was affected by the ongoing civil war in Ethiopia, the military coup in Sudan and the protracted election process in Somalia. The violence accompanying these, coupled with climate induced drought emergencies in the Horn of Africa and East Africa, and floods in South Sudan, has left the region once again host to some of the largest and long-term displaced populations in the world.

2021 was the twentieth anniversary of the founding of the Institute in 2001. Over two decades, RVI has built an operational presence in Eastern Africa, with its headquarters, since 2017, in Kenya (Nairobi), where the Executive Director and Head of Finance and Operations are both based, with offices in South Sudan (Juba), Somaliland (Hargeysa) and the UK (London). By the end of 2021, the Institute employed twenty-three staff, including two part-time positions, twenty of whom are based in Africa. Two of the RVI Board's nine trustees, are from South Sudan and Kenya. RVI also has a body of 130 Fellows, experts on the countries where RVI works, and many citizens of those countries.

RVI, like other international organisations, responded to the Covid-19 pandemic, including the temporary closure of offices in Nairobi and London, restrictions on domestic travel and a moratorium on international travel. This led to the suspension of some field-based research, the cancellation of residential field courses and in-person forums and dialogues. Nevertheless, during 2021 RVI was able to continue with many projects and diversify its activities. The Juba office remained open due to particular circumstances in South Sudan which made it impractical to work from home. There, RVI was able to develop new activities, such the evaluation of FAO emergency assistance programmes.

Our educational courses and forums continued online utilising digital conferencing platforms. We delivered online courses for the World Food Programme on the Sudans, for the UK Foreign Commonwealth and Development Office (FCDO) on Somalia, and organised expert roundtables for the World Bank on the Horn of Africa. The Somali Dialogue Platform became RVI's largest single project financially. The Institute continued to deliver research

for the UK-funded East Africa Research Hub, the X-Border programme and the Somalia Stability Fund in South Sudan, Sudan, Somaliland and Somalia. Through our projects in South Sudan, the X-Border programme and the Diaspora Humanitarianism project, RVI continued to train and mentor early career researchers in Africa. In 2020, the Institute continued to promote culture and heritage, working with the Hargeysa Cultural Centre in Somaliland and the national archives in South Sudan.

We maintained a prolific publication output, publishing 12 reports, 11 briefing papers, 4 blogs and 3 podcasts. We also launched a new website to improve access to RVI's research, courses and public forums. RVI's social media presence has grown with over 9,000 followers on twitter.

Institutionally, we marked the twentieth anniversary of the founding of the Institute with a series of online forums, and the creation of an anthology of writings reflecting the range of research RVI has been engaged in the region.

In 2021, the charity's income rose to US\$3,621,539 an increase of 53% percent on its income of US\$2,360,772 in 2020. The level of general unrestricted reserves as of 31 December 2021 stood at US\$ 722,315 out of which US\$ 150,000 has been designated to be re-invested in the Institute to support its development. At the end of 2020, the balance in the general unrestricted reserve was US\$ 554,573 of which an amount of US\$ 96,538 was designated to cater for the remaining elements from the Bringing Unity, Integrity and Legitimacy to Democracy (BUILD) funds for the Somalia Dialogue Platform project. The funds were utilised for the intended purpose in 2021.

## Objectives and Achievements in 2021

The Rift Valley Institute was founded in 2001 as a non-profit organisation operating in eastern and central Africa. The Charity was established in the words of the Articles of Association, to, among other aims, 'advance the education of the general public, particularly but not exclusively in Eastern and Central Africa'; to 'promote research into Eastern and Central Africa and related subjects'; and to 'disseminate the useful results of such research throughout the world'. These objectives are for the public benefit, as set out in the Charities Act of 2006.

In 2020, the Institute adopted the following mission statement: 'The RVI is a research and educational organisation with a social mission: to create a better future for the peoples and communities of Eastern and Central Africa by advancing relevant knowledge of the region through collaborative research, education and training, public information and dialogues, and promoting culture and heritage.'

In furtherance of these objectives, the Institute undertakes four core activities: field-based research and publication; education and training; it convenes public forums for discussion and exchange of knowledge; and the conservation and digitisation of historic archives and promotion of culture. Its programmes, formulated with communities, institutions and individuals from the region, and with donors, are designed to bring local knowledge to bear on political, economic and social developments. They aim to shape aid interventions, expand space for public participation in policy formulation, support local research capacity, preserve communal histories and promote social justice.

In 2020, RVI published a new four-year *Development Strategy 2020–2023* where the principles that guide the Institute's work are articulated:

- Accurate information is an indisputable public good.
- Respect for local knowledge informs equitable development.
- Learning is continuous.
- Research and education encourage the free exchange of knowledge.
- Improved public information and open debate can generate positive social change.
- Integrating research with training and dissemination adds social value.
- Accountability and transparency are key to effective collaboration.

The RVI is a signatory of the Budapest Open Access Initiative of 2002 and seeks to promote free public access to useful knowledge. RVI books, reports, maps, newsletters and the contents of its websites are published and disseminated, wherever possible, under a Creative Commons open-access license. Digital versions of RVI publications are available for download free of charge from the Institute's website. Digital archives created and run by the RVI use UNESCO-endorsed open-source software.

As stated in the development strategy 2020–2023, RVI seeks to bring change to people of eastern and central Africa through four strategic areas of work: 1) advancing knowledge

through original research; 2) transferring knowledge through education and training; 3) exchanging knowledge through public information and dialogue; 4) promoting and conserving knowledge through culture and heritage. These are elaborated below.

## 2021 Overview

In 2021, several major political developments shaped the operating environment of countries in the regions where RVI operates. In Ethiopia, the war between the federal government and Tigray regional government, which began in 2020, escalated drawing in other adjacent regions, notably Amhara and Afar, and neighbouring Eritrea on the side of the federal government. It also sparked a small-scale border conflict with Sudan over a disputed agricultural region in their borderlands. Sudan's political transition was abruptly interrupted by a military coup, which removed the civilian government and led to the resumption of street protests, especially in Khartoum. In South Sudan, the peace agreement between the SPLM and SPLM-IO held, preventing a return to widespread conflict although smaller conflicts continued in several parts of the country. In Somalia, the failure to hold elections in January 2021 led to a protracted electoral process in federal member states, tense military stand-offs in Mogadishu, the replacement of the Prime Minister, and an extended timeline that continued into 2022.

In 2021, the work of RVI continued to be affected by the Coronavirus pandemic. To safeguard staff welfare and that of its consultants and partners, and in compliance with national health protocol policies to prevent the spread of COVID-19, international travel was halted, and most staff worked from home for long periods as countries rode successive waves of the pandemic. Staff in Kenya and the UK worked from home in line with government guidelines. In South Sudan where government guidelines did not require offices to close, RVI's Juba office remained open, with hygiene and social distancing measures in place.

While the pandemic continued to impose operational restrictions and create funding uncertainties, the Institute continued to undertake a range of research projects, organised online courses, and convened high-level dialogues and community consultations. In South Sudan, RVI expanded its investment in local researchers with the start of the South Sudan Women's Research Network. Consultations were held with African and non-African scholars and research institutes to design trainings for early career researchers as part of new research communities of practice project. Through the diaspora-humanitarianism project we continued to support the training of Somali PhD candidates. In 2020, we had responded to the pandemic by redesigning the RVI educational courses and Forums as online events and delivered several courses and roundtable seminars for organisations working in the Sudans and the Horn of Africa. Under the Somali Dialogue Platform, the Institute was closely engaged in facilitating dialogues on the elections and other contentious political settlement issues. Geographically, RVI increased its engagements in Sudan and Ethiopia. The Institute also continued a prolific publication schedule.

In 2021, progress was made towards achieving several key organisational developments, including recruiting a Research Training Manager and a Head of Organisational



Development. Considerable time and resources were also invested in strengthening human resource systems with a job evaluation system.

RVI was able to continue working with a range of partner organisations, again in some cases making use of online services. In 2021, key partners in eastern and central Africa included: in South Sudan, the Institute of Applied Research and Community Outreach at the Catholic University of South Sudan in Juba and Wau, the National Archives and the Likikiri Collective; in Kenya, the British Institute in Eastern Africa, Nairobi University, United States International University, the Heinrich Boll Foundation, Regional Durable Solutions Secretariat, the International Council for Voluntary Agencies, the Elephant magazine; in Somalia, Puntland State University, Somali Public Agenda; in Somaliland, Redsea Cultural Foundation, and the University of Hargeysa. Many of the meetings of the Rift Valley Forum also involve collaboration with regionally based organisations.

## Major activities and progress on 2020-2023 development strategy

During 2021, the Institute continued to pursue its goals articulated in the 2020–2023 Development Strategy. The main achievements are described below.

### Research and publications

The RVI was founded to undertake research, and the production and exchange of knowledge remains core to all that RVI does. Producing high quality research and publicly available data on the region is an important underpinning of open societies and critical for evidence-based social policy.

In the politically turbulent regions where RVI operates, with long-running complex emergencies, international mediated peace deals and peace operations, there continues to be a strong demand for applied knowledge and studies that can improve understanding of the dynamic context. At the same time, the countries where RVI works have a structural deficit in terms of social science research capacity. Higher education institutions lack the resources and personnel to compete with the multiplicity of non-governmental organisations and multilateral institutions where better pay and meritocratic opportunities are available. Problems of access and insecurity complicate data collection and much of the knowledge produced is hidden in commissioned research that is not made public.

Despite a growing number of research institutes and think-tanks, RVI remains one of the few ‘field-based’ providers of knowledge. Over two decades, the Institute has undertaken a mixture of multi-year research projects, transregional studies, large participatory research projects, as well as shorter policy-oriented studies. We aim to ensure that all research projects include a training component for African researchers to develop their skills. Our work is evidence of the advantages of the institute’s long-term presence in and commitment to the region. Our research portfolio remains unique with an emphasis on social research, developed from ideas generated by communities or institutions we work with, and being publicly accessible in accordance with the Institute’s commitment to the

freedom of information and open-access publishing. In 2020, despite the constraints of the pandemic we have continued to carry out and undertake high quality original research.

In 2021, the Institute continued multi-year research programmes and short-term studies on a range of themes, governance, conflict, political economy, livelihoods, land, urbanisation, and gender. Long-term research programmes included the South Sudan Customary Authorities (SSCA) project, the X-Border Local Research Network project and the Somali Dialogue Platform. Original short-term studies included the community management of epidemics in South Sudan, a social assessment in Somalia, religion and politics in Somalia. RVI also produced short research-based policy briefings on Somalia and Sudan and published a study on the influence of the Gulf states and Turkey in the Horn of Africa. These studies, which have involved more Africa researchers, have diversified both the Institute's thematic and geographical knowledge-base. The research findings were disseminated through a range of publications, Forum meetings and podcast. A more detailed description of RVI research projects in 2021 can be found below.

## Research in South Sudan and Sudan

In 2021, the Institute carried out a wide programme of research in South Sudan and further developed its work in Sudan through several new projects.

The **South Sudan Customary Authorities (SSCA) project** – funded by the Swiss government – concluded with the publication of a report that marked 20-years since the pivotal Wunlit peace conference in 1999, which brought together South Sudan's Nuer and Dinka communities. This phase of the project also involved bringing some of the participants of the original Wunlit conference together in various locations across South Sudan, culminating in a meeting with South Sudan's president Salva Kiir, and Vice-president, Riek Machar in Juba. A public lecture was also held at the Catholic University of South Sudan to mark the end of the project.

Two research projects that had been largely implemented in 2020 – **'Youth, violence and livelihoods'** and **'Community approaches to epidemic management in South Sudan'** (funded by the UK government) – were completed in 2021 with the publication of two research reports.

Other research implemented in South Sudan in 2021 included: A study for the Norwegian Refugee Council (NRC) on the cross-border dynamics of refugee communities living between South Sudan and Uganda; a study of the roles of customary authorities in Kapoeta commissioned by VNG International; 'Listening to histories' – a study carried out with Cardiff University to record songs of conflict, displacement and power in South Sudan; and work on the history of the Agar Dinka.

The **Sudan elections project**, which had been delayed by the pandemic, was implemented in 2021. Research was carried out in Sudan, largely through a group of early career Sudanese

researchers, on the history of elections in the country, with a particular focus on the 2010 and 2015 polls. Publication of the final report was delayed due to the coup in Sudan in October 2021.

The coup in Sudan also delayed research under the **X–Border Local Research Network**. This was originally to focus on cross–border dynamics between Sudan and Ethiopia’s Blue Nile and Benishangul–Gumuz state/region (building on the report on gold mining in the border region published in early 2021). However, the Institute successfully secured additional funds to produce a series of ‘rapid response’ briefings on the impact of the coup on the ongoing Juba Peace Process. The first briefing in this series was published in December 2021. Research was also carried out on the Sudanese diaspora in Egypt through a grant from the Australian embassy in Cairo.

## Research in Somalia

In 2021, RVI continued to manage the Somali Dialogue Platform delivering a range of activities supporting political agreements on the delayed electoral process. This included both research and analysis, and engagement with Somali politicians and the international community. Research produced by the Platform in 2021 included:

- Weekly and monthly situational updates
- Memos and options papers on options for resolving the election crisis in 2021
- Research paper on religion and politics (to be published in 2022)
- Analysis of the electoral process in South West State
- Analysis on the political settlement in Jubbaland
- Research on the role of 4.5 formula for proportional representation of communities in conflict and representation

As part of the **X–Border Local Research Network**, the Institute carried out research on cross–border economies in the Somali regions of the Horn of Africa, producing and publishing three reports on trade between Somaliland and Puntland; Puntland and Ethiopia’s Somali Region; and Somalia and Ethiopia through the contested city of Galkayo.

RVI also continued several pieces of work with the **World Bank in Somalia**. Drafting continued on a public report derived from the seven–city study for the **Somalia Urbanization Review** (published by The World Bank in 2021). RVI was commissioned to organise and facilitate four thematic roundtable discussions on land, governance and institutions, jobs and infrastructure with Somali and international stakeholders. RVI also produced two of a series of podcasts to further disseminate the findings of the Review.

RVI also completed a **Somalia social assessment** for the World Bank, including a study on social mobility, profiles of 7 Federal Member States, and three thematic studies on gender, migration and the diaspora, and religion in society.

For the Somali Stability Fund, RVI produced a literature review on Land conflict in Somalia, building on our previous research on the subject. Progress was made towards publishing a consolidated public version of RVI's **Somaliland Land Study**.

RVI continued to work with the Danish Institute for International Relations (DIIS), the University of Nairobi and Rako Research in Somaliland on a research programme investigating **Diaspora Humanitarianism in Somalia**. Several briefing papers were published during the year and multi-sited research undertaken on responses by Somalis to Covid-19 and notions of humanitarian crises.

In Somaliland, RVI continued supporting the Institute for Peace and Conflict Studies (IPCS) at the University of Hargeysa undertake research on 'off-grid' communities in Somaliland, part of a global comparative study led by the Universities of Sussex Institute of Development Studies (the Lead), Durham. Household surveys and focus group discussions were organised in six settlements. The **Inclusive Urban Infrastructure** project also covers Zimbabwe, Bangladesh and Sri Lanka.

### Research in Ethiopia

In 2021, RVI was commissioned by the International Council of Voluntary Agencies to carry out a **political economy analysis for Improved Humanitarian Response and Humanitarian Diplomacy in Ethiopia**. The study, which will be completed in 2022, aims to provide a better understanding of the drivers and barriers to improved collective Humanitarian diplomacy – at national and international levels – in contested areas.

RVI also partnered with The Policy Practice, to provide a **Facilitated Political Economy Analysis** on elections and service delivery in Ethiopia for the FCDO. RVI had responsibility for dissemination and uptake of the research produced. A dissemination workshop was held in early 2021. Changing priorities of FCDO due to the outbreak of civil war saw the project restructured and RVI's role reduced.

### Research in the Great Lakes region

RVI's work on the Great Lakes region has decreased since 2020 due to changes in staffing and funding opportunities. In 2021, the Institute conducted research on land justice in the DRC as part of the Just Future consortium led by CORDAID (research will also be carried out in South Sudan for this project).

### Other research projects

The 'Shadow States' project with the Open Society Foundations – involving research into 5 different African countries where a 'shadow state' could be described as existing – was completed. After a legal review of the reports, RVI decided not to publish them and, instead, gave permission for the lead researcher – Professor Nic Cheeseman – to do so via his own web-based project, *Democracy in Africa*.

The project, *Key Influences in the Horn of Africa from the Middle East, Gulf states and Turkey* (funded by the UK government), was also completed in 2021, with the report published in English and Arabic plus dissemination events held (virtually) for FCDO and the general public.

The GARVE project on gender and violent extremism – a collaboration between United States International University (USIU), Leeds University and RVI – came to an end with a conference held in November 2021.

## Transferring Knowledge through Education and Training

Field-based education and training have been one of the Institute's methods for transferring knowledge of the region to different constituencies. Absorbing and analysing the large amount of information generated in and about the countries where RVI operates is a big task for development organisations and governments. Institutional memory is often poor, staff turnover can be rapid, and knowledge is often biased and controlled. Starting in 2004 the RVI has run annual week-long residential field courses on Sudan and South Sudan, the Horn of Africa and the Great Lakes regions. These graduate-level professional training courses for participants from international NGOs, the UN, the diplomatic community and the private sector on the regions and countries where RVI works are taught by RVI staff, Fellows and associates. They provide a dawn-to-dusk programme of instruction and discussion designed to deepen participants' understanding of each country of eastern and central Africa. For some international organisations and governments, they are a mandatory part of pre-deployment training. Each year young researchers and activists receive scholarships to attend from RVI's Shading Tree fund.

In addition, RVI delivers bespoke training courses on different countries and themes. These are co-designed with and tailored to suit the specific interests and requirements of the recipient organisation. The courses are taught by leading experts in their field.

The Institute has also strategically expanded training opportunities for early career researchers from Africa, most notably through our work with universities in Hargeysa in Somaliland, Garowe in Puntland and Juba in South Sudan, as well as through our research projects.

## Bespoke Online Courses

In 2021, once again due to the Covid-19 pandemic RVI did not run the annual residential courses. However, building on work carried out in 2020 to develop an online platform for delivering courses, the Institute successfully held a number of bespoke, online courses for different organisations and missions. These included courses on:

- The Horn of Africa for the Canadian embassies of Sudan and Ethiopia
- Somalia for the UK government (FCDO Somalia staff)

- Two courses for the World Food Programme on the political economy of Sudan and South Sudan

## Development of Early Career Researchers

In 2021, RVI continued to develop and expand training opportunities for early career African researchers. This involved the implementation of two projects: Research Communities of Practice (Carnegie Corporation of New York); and the South Sudan Women's Research Network (European Union).

The *Research Communities of Practice* project aims to support early career researchers in South Sudan, DRC and the Somali regions of the Horn of Africa. In 2021, as part of the design phase, RVI held consultations with over fifty researchers and research institutes working in eastern and central Africa. A Research Training Manager was also recruited to manage the project.

In December 2021, RVI launched the **South Sudan Women's Research Network**, a three-year project funded through a grant from the European Union. There are few women researchers in South Sudan which limits the engagement and influence of women in development policy. Through the training of women researchers, the project promotes the engagement of women as independent experts in development and policy dialogue.

In addition to these projects, the Institute continued to support the development of early career researchers in Africa through training, mentorship and providing opportunities for research work within existing research projects. For example, in 2021 several researchers from South Sudan developed papers for the X-Border Local Research Network on topics related to the theme of gender and generation in South Sudan. These papers were being prepared for publication in early 2022. Somali researchers in Somalia also undertook field studies on cross-border trade as part of the X-Border programme.

Under the Diaspora Humanitarian research project, RVI also supports three Somali PhD candidates and a post doc researcher. This included organising an online research methodologies course in early 2021.

## Exchanging Knowledge through Public Information and Dialogue

Access to accurate public information is essential for open and inclusive societies and supports positive, long-term social change. It is also important for the success of the Sustainable Development Goals. Knowledge is power and biases in information infrastructure, regulation by governments or manipulation by private and non-state actors can adversely affect access to and use of information. Supporting the freedom of information and access to it is a core aim of RVI. Amplifying the voices of people and communities in Eastern and Central Africa is central to RVI's ambition.

RVI supports access to public information and the exchange of knowledge in two main ways: through the *Rift Valley Forum for Research, Policy and Local Knowledge* (*'the Forum'*) and other convening activities; and through the Institute's publications, including digital media.

The Forum, established in 2012, is a programme of seminars, lectures and expert meetings that facilitates the exchange of knowledge between academics, practitioners, policymakers and the public on critical regional issues in a safe and neutral environment. The majority of Forum events have taken place in Nairobi, with some held in Somalia, South Sudan, the DRC and the UK. Annual lectures in Juba and seminars organised with the South Sudan National Archives are other ways RVI facilitates the exchange of knowledge.

RVI's publications include digital and printed books and reports, documentary film, radio, podcasts, and social media outputs. RVI has pioneered open access publishing and everything RVI publishes is free to download in digital form. Both analogue and digital publications are disseminated through the RVI's website and social media platforms. In all forms of publication, we strive for a high production standard. Publications are produced in English, with translations in French, Somali and Arabic.

## RVI Forum

Lockdown and social distancing measures meant that RVI Forums continued to take place online in 2021. During the year 11 Forums were organised. These included the continuation of series from 2020 on elections in East Africa, and the Horn of Africa in collaboration with *The Elephant* magazine and the Heinrich Boll Foundation. The forums which covered Ethiopia and Somalia and Somaliland attracted some 270 participants.

To mark the twentieth anniversary of RVI, three forums were organised on two decades of continuity and change in East and Central Africa, culture and development and on climate change. Over 80 people attended these forums.

Other forums organised during 2021 covered the coup in Sudan, and Horn of Africa and Gulf States relationships, and two book launches on shari'a law in Somalia and peace processes in Sudan. Collectively, 180 people attended these forums.

In partnership with Samuel Hall, RVI managed four 'learning events' for the World Bank and government representatives on regional cooperation on response to forced displacement in the Great Lakes countries, including the DRC, Burundi, Rwanda, Tanzania, Uganda and Zambia.

RVI also ran a number of facilitated roundtable discussions on different topics, including for the World Bank on the Horn of Africa, for WFP on Somalia, Sudan and South Sudan, and for the Dutch Embassy on South Sudan.

## Gender and Violent Extremism

Since 2019, RVI has collaborated with the United States International University (USIU), Leeds University, to manage a Gender and Violent Extremism Network (GARVE), organising several online research seminars. In 2021, RVI organised an online three-day conference, which engaged over 220 participants from around the world researching gender and violent extremism. Podcasts of these meetings can be found online ([www.garve-network.org](http://www.garve-network.org)) and on *garve network* on SoundCloud.

## Promoting and Conserving Knowledge through Culture and Heritage

Culture is integral to the generation and transmission of knowledge. The regions where the RVI operates have a rich and diverse political history, a variety of social systems and cultural formations, and a wealth of communal resources. Appreciating this cultural diversity and communal histories and working with cultural institutions, individual artists and activists, is critical for a shared understanding of the historical and contemporary development of these regions, of relations between generations and genders, and the way that local knowledge works. The conservation of knowledge is of critical importance for constructing post-conflict societies and is of practical utility given the poor retention of knowledge in the aid industry. RVI addresses this through projects that conserve knowledge, such as with the South Sudan National Archives and the RVI's digital Sudan Open Archive, and promote historical and contemporary culture, such as through the Hargeysa Cultural Centre.

### South Sudan National Archives

The work under the National Archives project, implemented in partnership with the Ministry of Culture, Museums and National Heritage (previously the Ministry of Culture, Youth and Sports) continued in 2021 with funding from the Norwegian Government, through UNESCO.

Throughout the pandemic, RVI and the Ministry continued working together. The key achievements over the past year have been:

- **Digitization of the archival collection reached 50 per cent in 2021.** This is a significant milestone as the scanning work has been ongoing since 2010. The sustained progress over the past three years has dramatically accelerated the work enabling the 50% mark to be reached. This work has been conducted by a team of graduate interns from the Catholic University of South Sudan, supervised and supported by the National Archives staff and RVI.
- **School outreach has started with schools across Juba.** Although the COVID-19 pandemic resulted in the closure of schools in South Sudan, RVI worked in partnership with the Ministry and local partner, UNESCO Club, to use creative approaches to connect school children with the archives. This included radio talk shows, tours of the archives and small exhibitions.
- **Catholic University of South Sudan (CuoSS) study project commenced.** Second and third year students were invited to apply for a study project in the National Archives. Nine students were collected and are being mentored through the project by Loes



Lijnders (CuoSS) with support from Prof Douglas Johnson and Dr Zoe Cormack.  
Hargeysa Cultural Centre

In 2021, RVI continued to support the Hargeysa Cultural Centre in Somaliland, which the Institute helped to establish and with whom we have partnered since 2014. The Centre has become an important venue for both artistic and cultural production and conservation, including the annual Hargeysa International Book Fair. It is also a critical space for public dialogue on a range of social issues, and for the dissemination of research. RVI's involvement in the centre was affected both by the pandemic which restricted visits, and lack of new sources of funding.

## **Publications, Communications and Outreach**

RVI disseminates findings from its research projects in a variety of ways. Firstly, all RVI publications are open access and freely available via the Institute's website. The website also showcases information about RVI and the different projects that are being run at any one time.

RVI publications come in several different forms; from lengthy research reports (10–20,000 words), to shorter briefing papers (often targeted at a policy audience); and more accessible blog pieces, which often provide an introduction to a complex topic.

Social media has become an increasingly important medium to draw attention to RVI's outputs. The Institute has therefore committed more time to develop its institutional social media accounts, and to encourage individual staff members, and trustees, to promote the Institute's work by building up their own following.

## **Website and social media**

In 2021, RVI recruited a new part-time staff member to manage its website and social media presence. Web-hosting was also shifted to a new company, *Greenhost*. RVI has continued to grow its social media presence, primarily through regular use of its institutional Twitter account, which now has over 9,000 followers.

## **Publications**

RVI's publications are mostly outputs from research projects, and given RVI's commitment to make research publicly available, most projects are designed to include public reports, briefings or blogs.

Overall, in 2021 RVI published 12 reports, 11 briefings and 4 blogs and 3 podcasts.

In addition to public outputs, the Institute also produces a limited number of briefings for donors and project funders, with restricted circulation which enable sensitive analysis and discussion.

## Organisational Development: Institutional Policies and Processes

In 2021, progress was made on several development priorities that support the professionalisation of the Institute:

- RVI advertised and recruited a Head of Organisational Development which increases RVI capacity to manage growth, including a growth in staff numbers and operations.
- A Research Training Manager was recruited who will lead RVI strategic goal of investing in African researchers. RVI published a new four-year *Development Strategy, 2020–2023*. Building on the Institute's achievements to-date, the document refines the Institute's development goals, its vision and mission and guiding principles for the next four years.
- A system for transparently evaluating and grading job descriptions was introduced, which will professionalise RVI's recruitment systems.
- RVI began to explore programme opportunities and potential presence in Ethiopia.
- Contract templates were also reviewed.

## Fundraising

RVI felt the immediate economic impact of the Covid-19 pandemic due to the cancellation of annual residential courses in 2020. These were further postponed in 2021, partly compensated for by online courses. The economic consequences of the coronavirus pandemic led to cuts in some UK funding, after the government reduced its commitment of 0.7 percent of GDP to 0.5 percent. The chief casualty of this was the X-Border programme which experienced a budget cut in 2021, but with a commitment to the overall budget spread over additional years. All other donors honoured their funding commitments. Some projects experienced a slow-down in implementation.

Considerable staff time across the Institute was invested in fundraising in 2021. Notable funding successes included funding from FAO for evaluate emergency seed interventions in South Sudan; a renewed commitment for funding for the Somali Dialogue Platform; two-years of funding from the UK government to establish a research facility in Ethiopia; funding from the UK government for research on elections in Kenya and Sudan; World Bank funding for a Social Assessment in Somalia; and funding from the Somali Stability Fund for study of land and conflict in Somalia; funding from the Open Society University Network for administrative support in Kenya.

## Offices, Staffing and Board of Trustees

### Nairobi

Since 2017, RVI's office in Nairobi has acted as the Institute's headquarters, with the Executive Director and the Finance, Education, Forum and Somalia teams located there. During 2021, the Covid-19 pandemic meant that the office was closed for large periods of the year with staff members working from home due to social-distancing measures.

### Juba

RVI's office in Juba is the second largest in terms of number of staff. The Juba office remained open throughout 2021, taking into account at all times COVID-19 prevention protocols advised by the Government of South Sudan and by other health actors.

### Hargeysa

RVI has continued to maintain a presence in Hargeysa with an office in the university of Hargeysa, and one part-time representative overseeing our work in Somaliland.

### London

In 2021, RVI's international office in London continued to play a varied role in RVI's work, albeit with a reduced staff presence as staff left or changed location, and were not replaced in the UK. London office staff led on publications and communications, including RVI's website and social media.

### Board of Trustees

RVI's Board consisted of nine trustees: Comfort Ero (Chair until 3 March 2022), Chris Maynard (Acting Chair from 3 March 2022 & Treasurer), Ali Hersi, Leben Moro, and Margaret Buchannan-Smith, Hala El Karib, Mary Harper, and Haile Menkerios. Andy Carl stepped down in September 2021.

## Plans and objectives for 2022

Our immediate priorities in 2022 will be to secure and deliver five significant projects:

1. The Somali Dialogue Platform
2. South Sudan Women's Research Network
3. Research Communities of Practice
4. Ethiopia Conflict Research Facility
5. X-Border project.

Together these projects can provide sustained multi-year funding, providing a secure basis for the Institute to grow. Importantly, together with the appointment of a Research Training Manager, they will also enable us to deliver on our strategic goals to invest in African research capacity.

Programmatically, we will develop an approach to engage more systematically and strategically on climate change and its impact in the countries where we work.

We will also invest in our publications team by appointing an additional part-time staff member. If resources allow, we will invest in an additional senior member of staff to support programme development.

The appointment of a Head of Organisational Development will support the professionalisation of the Institute by addressing several organisational development priorities. These will include:

- Update the Staff Handbook and human resource policies.
- Review RVI's pay policy.
- Review our approach to staff training and development.
- Strengthen the criteria and selection process for new partnerships and consortia, building on our existing partner assessment template.
- Review and update our security systems.
- Develop our institutional relationship with the Open Society University Network
- Improve our in-house capacity to identify and pursue new development opportunities, including more effective use of our tender alert system.
- Improve our system for decision-making on new projects and programmes.
- Further develop a monitoring and evaluation system to better record the impact of our work.
- Review and improve our data and contacts management systems.
- Review RVI's system of Fellows and ways to increase our engagement with them.
- Review our offices needs in the UK and Kenya to meet organisational growth.

# Trustees Report

## General

The trustees of Rift Valley Research Limited, operating as the Rift Valley Institute (RVI), who are also directors of the company for the purpose of company law, present their statutory report and audited accounts for the year ended 31 December 2018. The financial statements comply with current statutory requirements, with the Articles of Association and with the 'Statement of Recommended Practice – Accounting and Reporting by Charities' in the Statement of Recommended Practice (SORP) of 2005.

## Governance

Rift Valley Research Limited (hereafter 'the Rift Valley Institute', 'the RVI' or 'the Charity') is a company limited by guarantee and not having a share capital. The company was incorporated on 16 August 2001 (company number 4271537) and registered as a charity (charity number 1144010) on 27 September 2011.

The objects, powers and governance structure of the charitable company are set out in its Articles of Association (last updated 30 August 2011). The RVI is governed by a Board of Trustees which meets four times annually. The trustees delegate the day-to-day operation of the Charity and management of its staff to the Executive Director who seeks guidance from trustees when important strategic, financial or governance issues arise.

## The recruitment, appointment and induction of new trustees

Trustees are appointed in accordance with the Articles of Association. The trustees are subject to retirement by rotation and may be re-appointed if re-elected. The Board of Trustees has the power to appoint new trustees by ordinary resolution. Trustees are generally drawn from the body of Fellows of the Institute, which is composed of regional specialists and others. (Fellows of the Institute are elected by existing Fellows.) The appointment of trustees is by recommendation from Fellows and the wider community of those sharing the goals of the Institute. Trustees are recruited with the aim of providing the diversity and skills needed to ensure the good governance of the Charity. These skills may include strategic planning, fundraising, financial management, administration, law, media management, and specialist knowledge of eastern and central Africa. The trustees are not remunerated for their work as trustees.

The procedure for inducting and training a new trustee entails a visit to the RVI Kenya or UK office in order to familiarise the new trustee with the Charity—with its aims, standard procedures and policies—and a meeting between the new trustee and management staff of the Institute. On appointment, trustees receive the Articles of Association and minutes, documents and board books from previous trustee meetings, with copies of the Charity's most recent publications and written policies relevant to the governance and risk management of RVI.

## Offices and related parties

The Charity has four offices: its headquarters in Nairobi, Kenya; an office in London, in the United Kingdom; in Juba, South Sudan; and an office in Hargeysa, Somaliland. The Charity is registered as a company in Kenya and as an NGO in South Sudan and Somaliland.

RVI has a sister organisation, Rift Valley Institute Inc., in the United States, created to raise and distribute funds and to provide support and coordination to the UK entity, Rift Valley Research Limited. Rift Valley Institute Inc. was incorporated under Section 402 of the Not-for-Profit Corporation Law in New York State on 30 August 2006 and is registered as a charity with the Charities Bureau, New York State. It has three Board Members: John Ryle, Kenneth Anderson and Kwame Anthony Appiah. The Board Members are not remunerated for their work for Rift Valley Institute Inc. John Ryle was the founder and also a trustee of the Rift Valley Institute (i.e., the UK entity) until 31 December 2016.

## Risk management

The Board of Trustees has given consideration to the major risks to which the Charity is exposed. These include operational, financial, and legal risks, risks in matters of governance and risks resulting from external factors. The Charity faces special risks associated with conflict, insecurity, and failures of governance in a number of the countries where it operates. In 2021, the risk register was reviewed at quarterly board meetings and with Africa-based staff. RVI continuously reviews procedures and protocols for managing staff security. A managerial staff member in Nairobi has special responsibility for managing security.

The Board is satisfied that systems or procedures have been established to manage the risks we currently face, including key risks in the following areas:

### **1. Failure to deliver the 2022 budget**

Failure to maintain economies and an overspend on the cost base will jeopardise the financial health of the Institute, as will a failure to meet income projections for 2022. To respond to this risk, the cost base and income projections have been set and agreed following a rigorous budgeting process in December 2021. Stricter project management practices introduced since 2017, holding directors and managers to account for delivering on time and on budget, have improved income and cost recovery and ensured financial control of the cost base. The impact of COVID-19 in the countries where RVI operates and on the UK economy and the further realignment of foreign aid priorities of the UK government would influence the ability of RVI to meet its income projections. Maintaining a focus on diversified fundraising will increase the likelihood of RVI achieving income projections in the year ahead. The situation is closely monitored by trustees.

### **2. Cost recovery projections not achieved**

Not achieving the cost recovery projects would see a decline in organisational reserves with consequential impact on financial health of the Institute. To manage this risk, guidelines on

budgeting and overhead recovery are regularly reviewed and overhead recovery rates specified in contracts with donors. Systems of tracking and oversight of project delivery by Directors, Managers and financial team are also in place. Actions to reduce the cost base may need to be implemented depending on future funding.

### **3. Introduction of restrictions on NGOs operating in the countries of the region**

The introduction of prohibitive administrative and financial burdens on NGOs (e.g., work permits in Kenya, NGO Act in South Sudan and Ethiopia, taxation in Somalia) could have significant operational and financial implications (e.g. payments of taxes, costs of lawyers, restrictions on programme work). To manage this risk, RVI ensures full compliance with Government regulations ahead of time; constant monitoring of political situation, and continuous communications with other organisations working in the countries of the region. More specifically, RVI is continually gathering information from other organisations in Kenya on bureaucratic restrictions and solutions for securing working permits in Kenya, and closely monitoring the enforcement of the NGO Act in South Sudan. Finally, the local recruitment of staff, where possible, avoids the need for work permits.

### **4. International Financial Compliance**

RVI as a registered Charity in the United Kingdom is bound by UK laws related to its activities and transactions. These laws include, but are not limited to, the UK Bribery Act 2010 and sanctions laws ('Compliance Laws'). Non-compliance with Compliance Laws can result in significant administrative, civil and criminal penalties for the Institute, including monetary fines and imprisonment, loss of donors and reputational risks. RVI is committed to conducting its activities consistently with Compliance Laws, and that the affairs of the Institute should be conducted in an honest and ethical manner. In several of the countries where RVI works individuals, organisations and companies may be subject to international financial sanction regimes. RVI has anti-bribery and financial transactions policies in place that are compliant with UK and international and national laws.

### **5. Safeguarding**

RVI has an established equality and diversity policy. The Institute does not discriminate on grounds of gender, marital status, race, ethnic origin or identity, skin colour, nationality, national origin, disability, sexuality, religion or age. The Institute's safeguarding policy is intended to ensure that employees of the Institute, Interns and volunteers and individuals the Institute works with, are protected from any form of discrimination or abuse, including physical, emotional or sexual harm, in the course of RVI's work.

## **Remuneration**

The salaries of Rift Valley Institute staff are periodically benchmarked against those of comparable organisations, including other charities, through market surveys. RVI sets salaries equivalent to the median for such organisations where this is feasible and aims to develop consistent practices for staff in all locations while adhering to local legislation.

The Institute has an annual salary increase policy of local country Consumer Price Index plus 1%. This is detailed in the RVI Staff Handbook. Increases are implemented on 1 January of each year, subject to the approval of the budget by the Board. RVI completed a salary review and a review of the existing salary structure in 2019. A new salary structure was adopted in 2019 and some salaries were adjusted to bring them closer to the median. RVI plans a salary review in 2022.

## Public benefit

The trustees are satisfied that they have complied with the Charity Commission's guidance on public benefit. The description of the Charity's objectives and activities below demonstrates the public benefit arising from the work of the Charity.

## Financial review

In 2021, the charity's income rose to US\$3,621,539 an increase of 53 percent on its income of US\$2,360,772 in 2020. This increase is partly attributable to the recovery period after the Covid-19 crisis, when the ability to travel meant that projects were implemented at a faster rate compared to 2020 thus leading to more income earned. In addition, several new projects were secured during the year, including the History of the Agar Dinka in South Sudan, the SSCA Kapoeta Project, the NRC Borderland studies all in South Sudan, as well as the Kenya Elections and OSUN Learning Hubs projects in Kenya.

The RVI annual residential courses remained suspended for the second year running because of the Covid-19 pandemic. However, online bespoke courses that were introduced in 2020 performed well financially in 2021. Total income from these courses was US\$ 235,000 compared to only US\$ 24,000 in 2020.

Total unrestricted income in 2021 increased by 76 per cent compared to 2020. The unrestricted income in 2021 was derived from online bespoke courses as well as several deliverable-based assignments undertaken in 2021.

The distribution of income across the institute's workstreams and locations is tabulated below:

Workstream/Location	2021	2020
Institutional Funding	–	1%
Education	7%	1%
Forums	4%	4%
Horn of Africa	49%	47%
Sudan	23%	22%
Great Lakes	–	–
Transregional	14%	25%
Kenya	3%	–



<b>Total</b>	<b>100 percent</b>	<b>100 percent</b>
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The increase in income for the education work as a proportion of the Institute's total income is explained by the uptake of RVI online bespoke courses in 2021 compared to 2020. The Institute's partners who attended these courses in 2021 include the FCDO in Somalia and the WFP for courses on Sudan, South Sudan and Somalia. Income from some of these courses was boosted by extending by the same partners paying for additional access to the course materials. A series of Risk and Resilience Assessment online workshops commissioned by the World Bank also contributed to the income for the education work.

Whilst the proportion of the total income from both the Horn of Africa and Sudan increased only marginally, the actual income between the two years increased significantly. In 2021, income from projects in the Horn of Africa Region stood at US\$ 1.8M up from US\$ 1 M in 2020. Similarly, project income in the Sudans increased from US\$ 303,000 in 2020 to US\$ 800,000 in 2021. The increase in income for the Horn of Africa is attributed to increased funding for the Somali Dialogue Platform project from US\$ 883,000 in 2020 to US\$1.49M in 2021. The increase in the Sudan's income is due to securing new projects in South Sudan during the year. The EU women's research network project also properly commenced in 2021, further contributing to the Institute's income, with US\$ 217,000 earned in 2021 to compared to only US\$ 5,000 in 2020.

We have not had any major project running in the Great Lakes region since 2020 thus the zero income.

The decrease in the Transregional income is largely attributable to the scaling down of activities on the X-Border project because of Covid-19 and donor instructions. Income from X Border in 2020 was US\$ 579,000 compared to US\$ 360,000 in 2021.

In 2022, it is anticipated that charity's total income will increase to over USD 4 million out of which some US\$ 1.6 million is projected to be derived from the Platform.

In 2021, the Institute's overall expenditure increased by 57 percent, from US\$2,273,345 in 2020 to US\$3,567,804. This increase is directly proportional to the increase in income of 53 per cent.

At the end of 2021, the charity's overall reserves on hand increased by 5 percent to US\$ 800,908 compared with US\$ 762,604 in 2020. Unrestricted reserves increased by 30% percent from US\$ 554,573 at the end of 2020 to US\$ 722,315 at the end of 2021. The main reason of the significant increase in unrestricted reserves is the transfer of US\$ 124,000 previously categorised as restricted reserves to unrestricted reserves. The Institute also posted a net surplus of US\$ 43,000 that has been posted to unrestricted reserves. An amount of US\$ 150,000 from the unrestricted reserves balance at the end of 2021 has been designated to be re-invested in the Institute to support its development. This leaves a balance of US\$ 572,315 that still exceeds our unrestricted reserves target by US\$ 142,315.

In 2021, the Institute's largest donors were FCDO (41%), Creative Associates International (11%), the EARF (7%) and the European Union (6%). The FCDO is the Institute's largest donor even though its proportion of total income decreased from 53% in 2020 to 41% in 2021. The reduction is mostly due to the scaling down of the X-Border activities, while funding from the EU rose supporting the South Sudan Women's Research Network Project.

## **Reserves Policy**

The RVI's main source of income is project funding. This is supplemented by fees charged for RVI Field Courses and other training courses and by donor funding for institutional development. Project funding is for both short and long-term projects, with the latter involving significant on-going financial commitments and investment.

RVI's unrestricted reserves are derived from the net income emanating from a number of sources, including surplus from charges for training courses, and surplus on deliverable-based contracts. This net income serves to supplement unrestricted reserves, measured particularly at the end of each financial year.

The Board of Trustees reviews the Reserves Policy annually and considers the known and potential risks to which the charity is exposed and the extent to which RVI is able to mitigate them. The trustees believe that we need to have sufficient unrestricted reserves to allow our charity to cover known liabilities and contingencies, absorb setbacks and take advantage of changes and opportunities. It is intended that RVI's unrestricted reserves are backed by cash.

The use to which unrestricted funds are put is at the sole discretion of the trustees. Designated Funds are those funds set aside by the trustees to be used for a particular future project or commitment.

The Board has considered the need to provide within unrestricted reserves a) a level of working capital that protects the continuity of our core work, b) a level of funding for unexpected opportunities, and c) cover for risks such as unforeseen expenditure or unanticipated loss of income. It is therefore intended that the organisation will hold General Unrestricted Reserves in the range US\$390,000 to US\$430,000, this being broadly equivalent to five months operating costs, covering staff salaries, office leases and redundancy payments to cover closure costs. The level of General unrestricted reserves as of 31 December 2021 less designated funds was US\$ 572,315.

## **Going Concern**

The Trustees have reviewed financial forecasts for the next 12 months under three different potential scenarios. In each scenario the trustees believe that the charity will have sufficient cash resources to meet liabilities as they fall due. They have therefore concluded that it is appropriate to prepare the accounts on a going concern basis.

**Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The report of the trustees has been prepared in accordance with the special provisions applicable to the companies subject to the small companies' regime.

Approved by the trustees on 8 July 2022 and signed on their behalf by:

Christopher Maynard

Trustee

## Opinion

We have audited the financial statements of Rift Valley Research Limited (the 'charitable company') for the year ended 31 December 2020 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Rift Valley Research Limited's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees 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 trustees are responsible for assessing the charitable company'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 trustees either intend to liquidate the charitable company 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 ISAs (UK) 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

## Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the board of trustees, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jonathan Orchard (Senior statutory auditor)

26 August 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

# Rift Valley Research Limited

## Statement of financial activities (incorporating an income and expenditure account)

### For the year ended 31 December 2021

	Note	Unrestricted US\$	Restricted US\$	2021 Total US\$	2020 Total US\$
<b>Income from:</b>					
Donations and legacies	3	4,367	–	<b>4,367</b>	15,300
Charitable activities					
Education and training	4	235,298	–	<b>235,298</b>	23,690
Research, programmes and publications	4	950,016	2,429,093	<b>3,379,109</b>	2,320,927
Other contributions	4	–	408	<b>408</b>	438
Investments		2,357	–	<b>2,357</b>	417
<b>Total income</b>		<b>1,192,038</b>	<b>2,429,501</b>	<b>3,621,539</b>	2,360,772
<b>Expenditure on:</b>					
Raising funds	5	319,776	–	<b>319,776</b>	255,526
Charitable activities					
Education and training	5	302,949	–	<b>302,949</b>	154,768
Research, programmes and publications	5	510,471	2,434,609	<b>2,945,079</b>	1,863,051
<b>Total expenditure</b>		<b>1,133,196</b>	<b>2,434,609</b>	<b>3,567,804</b>	2,273,345
<b>Net income for the year</b>		58,842	(5,108)	<b>53,735</b>	87,427
Transfers between funds		124,331	(124,331)	–	–
<b>Net income before other recognised gains and losses</b>		183,173	(129,439)	<b>53,735</b>	87,427
Foreign exchange (loss)/gain		(15,431)	–	<b>(15,431)</b>	28,811
<b>Net movement in funds</b>		167,742	(129,439)	<b>38,304</b>	116,238
<b>Reconciliation of funds:</b>					
Total funds brought forward		554,573	208,031	<b>762,604</b>	646,366
<b>Total funds carried forward</b>		<b>722,315</b>	<b>78,593</b>	<b>800,908</b>	762,604

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18 to the financial statements.



# Balance sheet

Company no. 04271537

As at 31 December 2021

	Note	US\$	2021 US\$	US\$	2020 US\$
<b>Fixed assets:</b>					
Tangible assets	12		<u>1,375</u>		<u>2,750</u>
			<b>1,375</b>		<b>2,750</b>
<b>Current assets:</b>					
Debtors	13	<b>755,654</b>		644,262	
Cash at bank and in hand		<u><b>1,107,315</b></u>		<u>1,360,835</u>	
		<b>1,862,969</b>		<b>2,005,097</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14,15,16	<u><b>1,063,436</b></u>		<u>1,245,244</u>	
<b>Net current assets</b>			<u><b>799,533</b></u>		<u>759,853</u>
<b>Total assets less current liabilities</b>	17		<u><b>800,908</b></u>		<u>762,603</u>
<b>Total net assets</b>			<u><b>800,908</b></u>		<u>762,604</u>
<b>The funds of the charity:</b>	18				
Restricted income funds			<b>78,593</b>		208,031
Unrestricted income funds:					
*Designated funds		<b>150,000</b>		96,538	
General funds		<u><b>572,315</b></u>		<u>458,035</u>	
Total unrestricted funds			<u><b>722,315</b></u>		<u>554,573</u>
<b>Total charity funds</b>			<u><b>800,908</b></u>		<u>762,604</u>

The designated funds as at the end of 2021 have been set aside to be re-invested in the institute to support its development. Investments will be made in: the recruitment of additional core staff in particular a Head of Programmes and a Communications Officer; the re-design and upgrading of the RVI website; and an allocation to the Executive Development fund to be managed by the RVI Executive Director mostly for fundraising and project development.

The designated funds as at the end of 2020 were set aside to cater for the remaining elements from the Bringing Unity, Integrity and Legitimacy to Democracy (BUILD) funds for the Somalia Dialogue Platform project. The funds were utilised for the intended purpose in 2021.

Approved by the trustees on 8 July 2022 and signed on their behalf by

Christopher Maynard  
Trustee

## Statement of cash flows

For the year ended 31 December 2021

	Note	2021		2020	
		US\$	US\$	US\$	US\$
Cash flows from operating activities	19				
Net cash (used in)/provided by operating activities		(253,520)		580,388	
Cash flows from investing activities:					
Purchase of fixed assets		—		—	
Net cash provided by investing activities		—		—	
Change in cash and cash equivalents in the year		(253,520)		580,388	
Cash and cash equivalents at the beginning of the year		1,360,835		780,447	
Cash and cash equivalents at the end of the year	20	1,107,315		1,360,835	

**1 Accounting policies**

**a) Statutory information**

Rift Valley Research Limited is a charitable company limited by guarantee and is incorporated in England & Wales. The registered office address is Burghley Yard, 106 Burghley Road, London, NW5 1AL.

**b) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

**c) Public benefit entity**

The charitable company meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**g) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**i) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with an income generating purpose
- Expenditure on charitable activities includes the costs of carrying out research, carrying out educational activities including running courses and producing publications undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## Notes to the financial statements

For the year ended 31 December 2021

## 1 Accounting policies (continued)

## j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

● Education and training	7%
● Research, programmes and publications	74%
● Fundraising	6%
● Support costs	9%
● Governance costs	4%

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

● Education and training	10%
● Research, programmes and publications	65%
● Fundraising	25%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

## k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

## l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds \$600.00. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Non-IT equipment	4 years
● Computers and other IT equipment	2 years

## m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## n) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

## o) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 1 Accounting policies (continued)

## p) Pensions

The charity offers a pension scheme requiring a 3% contribution from staff which is then matched with a 6% company contribution. There are different schemes in different countries of operation and staff are able to opt out if they choose to. For staff based in countries where there is no company providing pensions (currently South Sudan and Somaliland) these funds are held by the charity and will be dispersed to the employee when they leave the charity's employment.

## q) Foreign exchange

Monetary assets and liabilities in foreign currencies are translated into US Dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the average rate of exchange for the year. Exchange differences are taken into account in arriving at the net incoming resources for the year.

## r) International operations

The SORP 2015 stipulates that where international offices are legally registered in their country of operations, this is an indication that they should be treated as subsidiaries for accounting purposes. However, having reviewed the governance and management procedures in place, it is the trustees' belief that the practical operation of the charity's international offices means that they are, in substance, branches and are accounted for accordingly.

**2 Detailed comparatives for the statement of financial activities**

	Unrestricted US\$	Restricted US\$	2020 Total US\$
<b>Income from:</b>			
Donations and legacies	15,300	–	15,300
Charitable activities			
Education and training	23,690	–	23,690
Research, programmes and publications	639,684	1,681,243	2,320,927
Scholarship fund	–	438	438
Investments	417	–	417
<b>Total income</b>	<b>679,091</b>	<b>1,681,681</b>	<b>2,360,772</b>
<b>Expenditure on:</b>			
Raising funds	255,526	–	255,526
Charitable activities			
Education and training	154,767	–	154,767
Research, programmes and publications	211,154	1,651,897	1,863,051
<b>Total expenditure</b>	<b>621,447</b>	<b>1,651,897</b>	<b>2,273,344</b>
<b>Net income / expenditure before gains / (losses) on investments</b>	<b>57,644</b>	<b>29,784</b>	<b>87,428</b>
Net gains / (losses) on investments	–	–	–
<b>Net income / expenditure</b>	<b>57,644</b>	<b>29,784</b>	<b>87,428</b>
Transfers between funds	39,435	(39,435)	–
<b>Net income / (expenditure) before other recognised gains and losses</b>	<b>97,079</b>	<b>(9,651)</b>	<b>87,428</b>
Foreign exchange gains/ (losses)	28,811	–	28,811
<b>Net movement in funds</b>	<b>125,890</b>	<b>(9,651)</b>	<b>116,239</b>
<b>Total funds brought forward</b>	<b>428,684</b>	<b>217,682</b>	<b>646,366</b>
Total funds carried forward	<b>554,574</b>	<b>208,031</b>	<b>762,604</b>

**3 Income from donations and legacies**

	Unrestricted US\$	Restricted US\$	2021 Total US\$	2020 Total US\$
Unrestricted grants	2,634	–	2,634	12,753
Gifts – sale of product income	1,733	–	1,733	2,547
	<b>4,367</b>	<b>–</b>	<b>4,367</b>	<b>15,300</b>

## Notes to the financial statements

For the year ended 31 December 2021

## 4 Income from charitable activities

	Unrestricted US\$	Restricted US\$	2021 Total US\$	2020 Total US\$
Annual Field Courses	-	-	-	-
Other Training Courses	235,298	-	235,298	23,690
Sub-total for Education and Training	235,298	-	235,298	23,690
SDF Somaliland Land Study	8,000	-	8,000	14,826
Ethiopia Electoral Landscape Political Economy Analysis	-	5,190	5,190	-
Diaspora Humanitarianism in Complex Crises	-	20,889	20,889	12,363
Somalia Dialogue Platform-FCDO	-	1,103,216	1,103,216	512,634
Somalia Social Impact Assessment-WB	41,699	-	41,699	108,124
Horn of Africa and Gulf Relations	135,713	-	135,713	24,216
An Effective Somali Platform for Political Dialogue and Accommodation	-	-	-	145,302
Somalia Dialogue Platform-BUILD	385,901	-	385,901	225,000
Culture at the Centre: the Expansion and Consolidation of Hargeysa Cultural Centre II	-	-	-	5,254
Somaliland Trajectories of Inclusion	-	15,692	15,692	380
FCDO Ethiopia PEA Facility TPP	7,988	-	7,988	724
OCHA Round Tables	6,933	-	6,933	1,868
OSUN Learning Hubs	-	108,872	108,872	-
WB Urbanisation Round Tables	12,186	-	12,186	-
SSF Land Conflict Project	52,878	-	52,878	-
ICVA PEA in Ethiopia	-	7,643	7,643	-
Kenya Elections: FCDO	-	11,480	11,480	-
South Sudan National Archives ( UNESCO) V	-	129,601	129,601	9,887
South Sudan Customary Authorities Project ( SSCA) V	-	85,935	85,935	106,282
SSCA KAPOETA	-	17,563	17,563	-
Understanding Sudan's Diaspora in Egypt	-	11,637	11,637	-
Local Response to Covid -19	-	21,345	21,345	9,429
EARF Youth and Livelihoods Project	70,222	-	70,222	59,753
Community Approaches & Epidemics Management	64,491	-	64,491	71,668
ICRC Mens Perception of Sexual Violence	4,053	-	4,053	6,150
Women's Research Network	-	216,973	216,973	4,623
Sudan Elections	-	36,824	36,824	34,824
Chatham House Round Table	6,105	-	6,105	-
Concise History of the Agar Dinka	-	44,179	44,179	-
NRC Bordelands Study	17,498	-	17,498	-
Sudans Memory Project	-	21,975	21,975	-
Listening to Histories	-	49,597	49,597	-
Re Imagining International Engagement	266	-	266	-
Elephants Pilot Project	-	20	20	-
Deep State Study	-	9,752	9,752	20,011
Small Forum Funders	25,061	-	25,061	32,870
GARVE Project	-	21,407	21,407	30,187
Samuel Hall Forums	111,022	-	111,022	23,946
X Border	-	359,579	359,579	579,353
Research Community of Practice: Carnegie	-	25,048	25,048	2,467
Just Future- Cordaid	-	104,675	104,675	-
Urban Land Administration in Somalia ( ReDSS)	-	-	-	65,467
AHRC Learning Lessons	-	-	-	7,234
VNGi Kelehe Report	-	-	-	2,665
Usalama III - Urban Conflict and Resilience	-	-	-	5,000
Social Science in Humanitarian Action Platform	-	-	-	2,652
Australian Embassy - Pilot Research Into Diaspora Projects	-	-	-	16,958
Australian Embassy - Research into Transnational South Sudanese networks in Ethiopia	-	-	-	3,971
South Sudan National Archives ( UNESCO) III	-	-	-	64,781
South Sudan National Archives ( UNESCO) IV	-	-	-	110,060
Sub-total for Research, programmes and publications	950,016	2,429,093	3,379,109	2,320,927

## Notes to the financial statements

For the year ended 31 December 2021

**4 Income from charitable activities (continued)**

Book sales	-	408	<b>408</b>	438
Other contributions to the scholarship fund	-	-	-	-
Sub-total for Scholarship Fund	-	408	<b>408</b>	438
Total income from charitable activities	<b>1,185,314</b>	<b>2,429,501</b>	<b>3,614,815</b>	2,345,055

In 2021, all income for Education and Training activities was unrestricted and 28% of income from research, programmes and publications activities was unrestricted with the rest being restricted.

	Unrestricted US\$	Restricted US\$	<b>2021 Total US\$</b>	2020 Total US\$
Bank Interest	2,357	-	<b>2,357</b>	417
	<b>2,357</b>	-	<b>2,357</b>	417

## 5a Analysis of expenditure (current year)

	Charitable activities						
	Cost of raising funds US\$	Education and training US\$	Research, programmes and publications US\$	Governance costs US\$	Support costs US\$	2021 US\$	2020 US\$
Direct Staff Costs	206,870	161,898	341,785	62,960	125,921	899,434	727,024
Grants made (note 6)	-	-	49,576	-	-	49,576	23,000
Travel, subsistence and associated costs	-	4	353,832	-	-	353,836	133,977
Consultants Fees	-	90,371	1,727,403	-	-	1,817,773	1,029,276
Events	-	5,513	80,332	-	-	85,845	59,966
Direct publication costs	-	-	72,460	-	-	72,460	47,060
Other Direct Costs	-	-	26,132	62,776	-	88,908	90,520
Office & Other Staff Costs	-	-	-	-	199,973	199,973	162,522
	206,870	257,786	2,651,519	125,736	325,894	<b>3,567,804</b>	2,273,345
Support costs							
Staff Costs	47,220	18,888	122,773	(62,960)	(125,921)	-	-
Office & Other Staff Costs	49,992	19,997	129,983	-	(199,973)	-	-
Governance Costs	15,694	6,278	40,803	(62,776)	-	-	-
<b>Total expenditure 2021</b>	<b>319,776</b>	<b>302,949</b>	<b>2,945,078</b>	<b>-</b>	<b>-</b>	<b>3,567,804</b>	<b>2,273,345</b>
Total expenditure 2020	255,526	154,768	1,863,051	-	-	2,273,345	



## 5b Analysis of expenditure (prior year)

	Charitable activities					
	Cost of raising funds US\$	Education and training US\$	Research, programmes and publications US\$	Governance costs US\$	Support costs US\$	2020 US\$
Direct Staff Costs	159,945	109,054	305,350	50,892	101,783	727,024
Grants made (note 6)	–	–	23,000	–	–	23,000
Travel, subsistence and associated costs	–	221	133,756	–	–	133,977
Consultants Fees	–	5,755	1,023,521	–	–	1,029,276
Events	–	1,259	58,707	–	–	59,966
Direct publication costs	–	118	46,942	–	–	47,060
Other Direct Costs	–	127	23,260	67,133	–	90,520
Office & Other Staff Costs	–	–	–	–	162,522	162,522
	159,945	116,534	1,614,536	118,025	264,305	2,273,345
Support costs						
Staff Costs	38,169	15,268	99,239	(50,893)	(101,783)	–
Office & Other Staff Costs	40,629	16,253	105,640	–	(162,522)	–
Governance Costs	16,783	6,713	43,635	(67,133)	–	–
<b>Total expenditure 2020</b>	<b>255,526</b>	<b>154,768</b>	<b>1,863,051</b>	<b>–</b>	<b>–</b>	<b>2,273,345</b>

## 6 Grant making

Grants were made in accordance with funder agreements. These include sub-grants and support to the Somali Public Agenda and the South Sudan National Archives amounting to \$49,576 (2020: \$23,000).

## 7 Net incoming resources for the year

This is stated after charging / crediting:

	2021 US\$	2020 US\$
Depreciation	1,375	1,375
Operating lease rentals:		
Property	60,303	52,261
Auditor's remuneration (excluding VAT):		
Audit – UK	11,095	10,652
Audit – Kenya	3,500	3,352
Foreign exchange (loss)/ gain	(15,431)	28,811
	<b>89,842</b>	<b>96,451</b>

## 8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 US\$	2020 US\$
Salaries and wages	802,738	665,792
Social security costs including Employer's contribution to defined contribution pension schemes	61,812	54,225
Other forms of employee benefits	34,884	7,007
	<b>899,434</b>	<b>727,024</b>

The following number of employees received employee benefits (excluding employer pension costs) during the year between:

	2021 US\$	2020 US\$
\$61,000–\$73,999	2	1
\$74,000–\$85,999	2	1

The total employee benefits (including employer's pension contributions and national insurance contributions) of the key management personnel were \$349,020 (2020: \$154,612).

Two trustees, Andy Carl and Leben Moro were paid remuneration during the year of \$15,490 for their work as consultants for the charity (2020: – One Trustee \$9,525). No balances were outstanding at the end of the year.

No Trustees' expenses were paid during the year (2020: Nil).

## 9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2021 No.	2020 No.
Raising funds	4.3	3.2
Education and training	3.4	2.7
Research, programmes and publications	7.1	6.7
Support	2.6	2.2
Governance	1.3	1.2
	<b>18.7</b>	<b>16.0</b>

## 10 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none)

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

## 11 Taxation

The company is exempt from UK corporation tax as all its income is charitable and is applied for charitable purposes. RVI is registered as a company in Kenya and therefore is subject to Kenyan corporate tax on the deemed surplus arising on activities in that country. In these financial statements 2021 resources expended include \$ 13,182 paid to Kenyan Revenue Authority as Company Tax (2020: \$ 8,484 in respect of Kenyan tax).

**12 Tangible fixed assets**

	Office equipment US\$	Total US\$
<b>Cost or valuation</b>		
At the start of the year	83,877	<b>83,877</b>
Additions in year	-	-
Disposals in year	-	-
At the end of the year	<b>83,877</b>	<b>83,877</b>
<b>Depreciation</b>		
At the start of the year	81,127	<b>81,127</b>
Charge for the year	1,375	<b>1,375</b>
At the end of the year	<b>82,502</b>	<b>82,502</b>
<b>Net book value</b>		
<b>At the end of the year</b>	<b>1,375</b>	<b>1,375</b>
At the start of the year	2,750	2,750

All of the above assets are used for charitable purposes.

**13 Debtors**

	2021 US\$	2020 US\$
Grant Income	650,572	560,944
Other debtors	69,872	57,050
Prepayments	35,210	26,268
	<b>755,654</b>	<b>644,262</b>

**14 Creditors: amounts falling due within one year**

	2021 US\$	2020 US\$
Other creditors	78,615	146,148
Accruals	409,460	177,727
Deferred income (Note 15)	575,361	921,369
	<b>1,063,436</b>	<b>1,245,244</b>

**15 Deferred income**

Deferred income comprises of funds received in 2019, to be spent in future years.

	2020 US\$	2019 US\$
Balance at the beginning of the year	921,369	272,233
Amount released to income in the year	(921,369)	(272,233)
Amount deferred in the year	575,361	921,369
Balance at the end of the year (Note 14)	<b>575,361</b>	<b>921,369</b>

**16 Pension scheme**

RVI does not have a company pension scheme. Staff are automatically enrolled in a private pension plan. They may request their own or alternate pension scheme, or opt out of the pension provision altogether. However, for staff based in countries where there is no company providing pensions (currently South Sudan and Somaliland) these funds are held by the charity and will be dispersed to the employee when they leave the charity's employment.

**17a Current year analysis of net assets between funds**

	General unrestricted \$	Restricted \$	Total funds \$
Tangible fixed assets	1,375	-	<b>1,375</b>
Net current assets	720,940	78,593	<b>799,533</b>
<b>Net assets at the end of the year</b>	<b>722,315</b>	<b>78,593</b>	<b>800,908</b>

## 17b Prior year analysis of net assets between funds

	General unrestricted \$	Restricted \$	Total funds \$
Tangible fixed assets	2,750	-	2,750
Net current assets	551,823	208,031	759,854
<b>Net assets at the end of the year</b>	<b>554,573</b>	<b>208,031</b>	<b>762,604</b>

## 18a Current year movements in funds

	At the start of the year \$	Income & gains \$	Expenditure & losses \$	Transfers and gains/(losses) \$	At the end of the year \$
<b>Restricted funds:</b>					
Ethiopia Electoral Landscape PEA	-	5,189	-	-	5,189
Diaspora Humanitarianism in Complex Crises	-	20,889	(20,889)	-	-
Somali Dialogue Platform- FCDO	-	1,103,216	(1,103,216)	-	-
Somalia Research Capacity Building	4,352	-	-	(4,352)	-
Somaliland Trajectories of Inclusion	-	15,692	(15,692)	-	-
OSUN Learning Hubs	-	108,872	(108,872)	-	-
ICVA PEA In Ethiopia	-	7,643	(7,643)	-	-
Kenya Elections FCDO	-	11,480	(11,480)	-	-
South Sudan National Archives V	-	129,601	(129,601)	-	-
South Sudan Customary Authorities Project (SSCA) V	-	85,935	(85,935)	-	-
SSCA KAPOEATA	-	17,563	(17,563)	-	-
Understanding Sudanese Diaspora in Egypt	-	11,637	(11,637)	-	-
Local Response to Covid-19	-	21,345	(13,009)	-	8,336
Women Research Network	-	216,973	(216,973)	-	-
Sudan Elections	33,029	36,824	(65,617)	-	4,236
Concise History of the Agar Dinka	-	44,179	(44,179)	-	-
Sudan Memory Project	-	21,975	(21,975)	-	-
Listening to Histories	-	49,597	(49,597)	-	-
Elephants Pilot Project	-	20	(20)	-	-
Deep State Study	-	9,752	-	-	9,752
GARVE	-	21,407	(21,407)	-	-
X-Border	-	359,579	(359,579)	-	-
Research Community of Practice-carnegie	-	25,048	(25,048)	-	-
Just Future-Cordaid	-	104,675	(104,675)	-	-
Rift Valley Forum	91,375	-	-	(91,375)	-
Political Settlements Research Programme	1,501	-	-	(1,501)	-
Museum Network -Durham	356	-	-	(356)	-
<b>Sub-total</b>	<b>130,613</b>	<b>2,429,092</b>	<b>(2,434,608)</b>	<b>(97,584)</b>	<b>27,513</b>

## 18a Current year movements in funds (continued)

	At the start of the year \$	Income & gains \$	Expenditure & losses \$	Transfers and gains/(losses) \$	At the end of the year \$
<b>Total brought forward</b>	130,613	2,429,092	(2,434,608)	(97,584)	<b>27,513</b>
Local Response to Covid-19	-	-	-	-	-
RVI Scholarship fund	25,778	408	-	-	<b>26,186</b>
PEA Somalia	2,067	-	-	(2,067)	-
UNICEF in Somalia	3,408	-	-	(3,408)	-
Remittances and Vulnerability in Somalia	21,251	-	-	(21,251)	-
PEA Advisory in Ethiopia	24,893	-	-	-	<b>24,893</b>
South Sudan National Archives I	21	-	-	(21)	-
<b>Total restricted funds</b>	<b>208,031</b>	<b>2,429,501</b>	<b>(2,434,608)</b>	<b>(124,331)</b>	<b>78,592</b>
<b>Total unrestricted funds</b>	554,573	1,176,607	(1,133,196)	124,331	<b>722,315</b>
<b>Total funds</b>	<b>762,604</b>	<b>3,606,108</b>	<b>(3,567,804)</b>	-	<b>800,908</b>

## Transfers between Funds

The transfer of funds from restricted to unrestricted reserves relates to historic balances that have previously been categorised as restricted, but are now being re-categorised as unrestricted. To the best of RVI Management's knowledge, and following a review of the relevant documentation, there are no restrictions by donors on the funds being transferred. The Trustees have therefore concluded that it is appropriate to make the transfers.

## 18b Previous year movements in funds

	At the start of the year \$	Income & gains \$	Expenditure & losses \$	Transfers and gains/(losses) \$	At the end of the year \$
<b>Restricted funds:</b>					
An effective Somali Platform for Political Dialogue and Accommodation	-	145,302	(148,838)	3,536	-
Somali Dialogue Platform- FCDO	-	512,634	(512,634)	-	-
Somalia Research Capacity Building	4,352	-	-	-	<b>4,352</b>
The Expansion and Consolidation of Hargeysa Cultural Centre II	-	5,254	(5,254)	-	-
Diaspora Humanitarianism in Complex Crises	-	12,363	(12,363)	-	-
OCHA Round tables	-	1,868	(1,868)	-	-
FCDO Ethiopia PEA Facility	-	724	(724)	-	-
Somaliland Trajectories of Inclusion	-	380	(380)	-	-
AHRC Learning Lessons: Education History in South Sudan	-	7,234	(7,234)	-	-
South Sudan Customary Authorities III	-	-	-	-	-
Power in the Shadows – understanding the deep state in African politics	-	20,011	(20,011)	-	-
Sudan Elections	-	34,824	(1,795)	-	<b>33,029</b>
Women Research Network	-	4,623	(4,623)	-	-
Social Science in Humanitarian Action Platform	-	2,652	(2,652)	-	-
EARF Women in Politics	21,334	-	-	(21,334)	-
Research Community of Practice	-	2,467	(2,467)	-	-
South Sudan National Archives III	-	64,781	(64,781)	-	-
South Sudan National Archives IV	-	110,060	(110,205)	145	-
Rift Valley Forum	91,375	-	-	-	<b>91,375</b>
Political Settlements Research Programme	1,501	-	-	-	<b>1,501</b>
South Sudan National Archives V	-	9,887	(9,887)	-	-
Pilot Research Into Diaspora Projects	-	16,958	(16,958)	-	-
Pilot Research Into Diaspora Projects II	-	-	-	-	-
Australian Embassy-Understanding Sudanese Diaspora in Egypt	-	3,971	(3,971)	-	-
EARF Kenya Elections	21,781	-	-	(21,781)	-
GARVE	-	30,187	(30,187)	-	-
Museum Network –Durham	356	-	-	-	<b>356</b>
<b>Sub-total</b>	<b>140,699</b>	<b>986,180</b>	<b>(956,832)</b>	<b>(39,434)</b>	<b>130,613</b>

## 18b Prior year movements in funds (continued)

	At the start of the year \$	Income & gains \$	Expenditure & losses \$	Transfers and gains/(losses) \$	At the end of the year \$
<b>Total brought forward</b>	140,699	986,180	(956,832)	(39,434)	<b>130,613</b>
Local Response to Covid-19	-	9,429	(9,429)	-	-
RVI Scholarship fund	25,343	435	-	-	<b>25,778</b>
HMG Ethiopia Phase III	-	-	-	-	-
PEA Somalia	2,067	-	-	-	<b>2,067</b>
X-Border	-	579,353	(579,353)	-	-
UNICEF in Somalia	3,408	-	-	-	<b>3,408</b>
Remittances and Vulnerability in Somalia	21,251	-	-	-	<b>21,251</b>
PEA Advisory in Ethiopia	-	-	-	-	-
PEA Advisory in Ethiopia	24,893	-	-	-	<b>24,893</b>
South Sudan Customary Authorities Project (SSCA) V	-	106,282	(106,282)	-	-
South Sudan National Archives I	21	-	-	-	<b>21</b>
<b>Total restricted funds</b>	<b>217,682</b>	<b>1,681,679</b>	<b>(1,651,896)</b>	<b>(39,434)</b>	<b>208,031</b>
<b>General funds</b>	<b>428,684</b>	<b>707,903</b>	<b>(621,448)</b>	<b>39,434</b>	<b>554,573</b>
<b>Total unrestricted funds</b>	<b>428,684</b>	<b>707,903</b>	<b>(621,448)</b>	<b>39,434</b>	<b>554,573</b>
<b>Total funds</b>	<b>646,366</b>	<b>2,389,582</b>	<b>(2,273,344)</b>	<b>-</b>	<b>762,604</b>

## Purposes of restricted funds

Restricted funds comprise grants and donations received for specific purposes as follows:

Diaspora in Humanitarianism in Complex Crises- A project funded by the Danish Research Council. It explores how Somali diaspora groups mobilize, channel and deliver humanitarian assistance to Somalia during humanitarian crises

Platform for Political Dialogue Project - Funded by FCDO, this project aims to support the building of an effective Somali Platform for Political Dialogue and Accommodation in Somalia.

Ethiopia PEA Facility- A Political Economy Analysis funded by FCDO through the The Policy Practice Organisation.

Somaliland Trajectories of Inclusion: A project in partnership with the institute of Peace & Conflict Studies and funded by GCRF.

OSUN Hubs Support: Administrative support to OSUN Hubs for connected Learning Initiatives funded by Bard College

ICVA PEA in Ethiopia: A Political Economy Analysis for improved Humanitarian Response & Diplomacy funded by the International Council of Voluntary Agencies (ICVA).

Kenya Elections: A project on Early Warning & Long term monitoring of Kenya's 2022 elections funded by FCDO.

South Sudan National Archives Project- Funded by UNESCO, this project is dedicated to the conservation and digitisation of the National Archives of South Sudan.

South Sudan Customary Authorities - Supported by the Swiss Development Corporation in Juba, this project aims to ingrate Customary Authorities into the peace building Processes in South Sudan.

SSCA Kapoeta: A Research Project on the role & potential of customary authorities on the social contract in Kapoeta County, South Sudan, funded by VNG International.

Research into Diaspora Projects - A Research Project into Transnational South Sudanese Networks in Ethiopia funded by the Australian Government via the Australian Embassy in South Sudan.

Australian Embassy- A Research Understanding Sudanese Diaspora in Egypt funded by the Australian Embassy

Local Response to Covid-19- A project funded by the Civilian protection Opportunities fund for Community Based Covid -19 messaging in South Sudan.

ICRC Men's Perception on sexual exploitation: A study funded by the International Committee of the Red Cross (ICRC) on how young men in South Sudan perceive and define sexual violence

Women Research Network- A European Union ( EU) funded project to promote local Women's voices in Research and civil society.

Sudan Elections- A project to inform advocacy and planning for Sudan's upcoming elections funded by the British Council.

History of the Agar Dinka: A project on the concise history of the Agar Dinka in South Sudan funded by Oxford Policy Management

Sudan Memory Project: A project on conserving and promoting Sudanese cultural and documentary Heritage funded by Kings College London.

Listening to Histories : A GCRF funded project on listening to Histories , recording songs of conflict, displacement and power in South Sudan.

GARVE- A GCRF funded project on Gender & Violent Extremism Networks

X -Border- A DFID funded project on Cross Border Conflict Evidence and Policy Trends

Power in the Shadows: Funded by the Foundation Open Society Institute, this project aims to understand the deep state in African Politics.

#### Purposes of restricted funds (continued)

Research Community of Practice- A project aimed at supporting African Peace Building Research and the development of Communities of Practice funded by Carnegie Corporation.

Just Future: A Project on improved accessibility, responsiveness and accountability of security and Justice institutions in 6 fragile countries.

The RVI Scholarship Fund – The Scholarship Fund is a voluntary donation fund which has the aim of promoting individual educational development of young researchers and activists from countries in Eastern and Central Africa. This may include funding their attendance on courses provided by the Charity. Income from the sale of RVI publications is also allocated to this fund.

#### 19 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2021 US\$	2020 US\$
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>38,304</b>	<b>116,238</b>
Depreciation charges	1,375	1,375
Increase in debtors	(111,390)	(241,319)
(Decrease)/Increase in creditors	(181,808)	704,094
<b>Net cash provided /(used) by operating activities</b>	<b>(253,520)</b>	<b>580,388</b>

#### 20 Analysis of cash and cash equivalents

	At 1 January 2021 \$	Cash flows \$	Other changes \$	At 31 December 2021 \$
Cash at bank and in hand	1,360,835	(253,520)	–	<b>1,107,315</b>
<b>Total cash and cash equivalents</b>	<b>1,360,835</b>	<b>(253,520)</b>	<b>–</b>	<b>1,107,315</b>

#### 21 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2020 US\$	2019 US\$
Less than one year	51,323	44,127
One to five years	2,200	8,754
	<b>53,523</b>	<b>52,881</b>

#### 22 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10 (GBP).