

# RIFT VALLEY RESEARCH LIMITED

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## Reference and administrative information

<b>Company number</b>	4271537
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<b>Operating as</b>	Rift Valley Institute
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## Table of Contents

Summary.....	2
Objectives and Achievements in 2020.....	3
2020 Overview .....	4
Major activities and progress on 2020-2023 development strategy.....	5
Research and publications .....	5
Research in the Sudans .....	6
Research in Somalia .....	7
Research in Ethiopia.....	8
Transnational Research.....	8
Transferring Knowledge through Education and Training.....	9
Bespoke Online Courses .....	9
Development of Early Career Researchers.....	9
Exchanging Knowledge through Public Information and Dialogue .....	10
RVI Forum.....	10
OCHA Roundtables.....	11
Promoting and Conserving Knowledge through Culture and Heritage.....	12
South Sudan National Archives.....	12
Hargeysa Cultural Centre .....	12
Publications, Communications and Outreach .....	12
Website update.....	13
Social media .....	13
Publications .....	13
Organisational Development: Institutional Policies and Processes.....	13
Fundraising .....	14
Offices, Staffing and Board of Trustees.....	14
Nairobi .....	14
Juba.....	14
Hargeysa .....	14
London.....	15
Board of Trustees .....	15
Plans and objectives for 2021.....	15
Trustees Report.....	16
General .....	16
Governance .....	16
The recruitment, appointment and induction of new trustees .....	16
Offices and Related Parties .....	16
Risk Management.....	17
Remuneration.....	18
Public Benefit.....	18
Financial Review.....	19

Independent auditor's report.....	22
Statement of financial activities .....	26
Balance sheet.....	27
Statement of cash flows .....	28
Notes to the financial statements .....	29

## Summary

The RVI is an independent, not-for-profit, knowledge-based organization founded in Sudan in 2001, working in the Sudan, 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 2020, the peoples and communities of the Horn of Africa, East Africa, the Sudan and the Great Lakes were affected by the Covid-19 pandemic, with several countries instituting partial lockdowns. The political dynamics in the countries where the Institute works were dominated by the outbreak of conflict in Ethiopia, the change of government in Sudan, the peace process in South Sudan, a stalled election process in Somalia, and the consolidation of the new government of the Democratic Republic of Congo (DRC). These political transitions were accompanied by violent contestations in places and climate induced emergencies leaving the region once again host to some of the largest displaced populations in the world.

2021 is the twentieth anniversary of the founding of the Institute in 2001. During this time, 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 2020, the Institute employed eighteen staff, including two part-time positions, fifteen of whom are based in Africa. The RVI Board has six trustees, two of whom are from South Sudan and Kenya, and the Chair of the board is herself based for half of the year in Kenya.

During 2020, RVI like other international organizations, had to respond to the challenges created by the Covid-19 pandemic, including the temporary closure of the Nairobi and London offices, restrictions on domestic travel and a moratorium on international travel. This led to the suspension of some field-based research, the cancellation of residential courses and in-person forums and dialogues. Nevertheless, during 2020 RVI was able to expand and diversify its activities. The Juba office remained open due to particular circumstances in South Sudan which makes it impractical to work from home. There, RVI was able to undertake innovative research, such as a project on the community management of epidemics.

Our educational courses and forums moved online utilising digital conferencing platforms like Zoom. We delivered a bespoke online course on the Horn of Africa for Canadian diplomats in the region. We organised a number of online public forums, including on the impact of Covid-19 in the countries where RVI operates and on mobility and security. The Somali Dialogue Platform grew into a major project as RVI took on its sole management. We continued to deliver research for the UK-funded East Africa Research Hub in South Sudan and the Horn of Africa and for the World Bank in Somalia. Through our projects in South Sudan, the X-Border programme and the Diaspora Humanitarianism project we 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 9 reports, 20 briefing papers, 10 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 8,000 followers on twitter.

Institutionally, in 2020 we published new four-year organisational *Development Strategy* for the years 2020-2023. As part of this we began to develop a monitoring, evaluating and learning framework to track the progress of the strategy.

In 2020, the charity's total income was US\$2,360,772, a 10 percent decrease from US\$2,612,187 in 2019. General funds of unrestricted reserves, however, increased to US\$ 458,035 by December 2020, compared to US\$428,684 at the end of 2019, demonstrating stability of the Institute's finances.

## Objectives and Achievements in 2020

The Rift Valley Institute was founded in 2001 as a non-profit organization 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 furtherance of these objectives, the Institute undertakes four core activities: field-based research and publication; education and training; it convenes forums for public discussion; and the conservation and digitization of historic archives and promotion of culture. Its programmes, formulated with communities, institutions and individuals from the region, 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:

- Advancing Knowledge through Original Research.
- Transferring Knowledge through Education and Training.
- Exchanging Knowledge through Public information and Dialogue.
- Promoting and Conserving Knowledge through Culture and Heritage.

These are elaborated below:

## 2020 Overview

In 2020, several significant political developments took place in RVI's main region of operations. In Ethiopia, war erupted between the federal government and the Tigray region, drawing in other adjacent regions, notably Amhara. The war in Tigray also implicated Eritrea, fighting on the side of the federal government, and Sudan, which became involved in a border conflict with Ethiopia over a disputed agricultural region in their borderlands. Sudan's political transition continued, but the work of the civilian government was made more challenging by an economic downturn. In South Sudan, the peace agreement between the SPLM and SPLM-IO held, preventing a return to widespread conflict—particularly in Juba—but smaller regional conflicts continued, often serving as proxy battles for the country's political leaders. In Somalia, negotiations over national elections eventually produced an agreement that one-person-one-vote polls would not be held, and the country would revert to an indirect electoral model (a variation of the system used in 2017).

In 2020, the work of RVI, like all organizations, was affected by the Coronavirus pandemic. The impact of this was first felt in Kenya and the UK in March. RVI's first priority was the health, safety and wellbeing of its staff, consultants and other partners. Working across several countries in Africa, RVI also has a responsibility to support international efforts to prevent the spread of COVID-19. To this end, international travel was halted, Forums (previously planned to take place in Nairobi) were cancelled and annual courses postponed. Staff in Kenya and the UK worked from home in line with government guidelines. Government guidelines in South Sudan did not require offices to close, so RVI's office in Juba remained open, with stringent hygiene and social distancing measures in place.

The immediate impact on operations was severe, resulting in the relocation of some staff, the cancellation of fieldwork and residential courses, and a general reduction in spending. Nevertheless, RVI was able to respond to the pandemic through its research, publications and convening by repurposing some of the work to address the crisis directly, and to find new ways to continue existing work. We invested in online conferencing packages as a way of continuing our work at a distance. Some existing research projects, such as the X-Border Local Research Network, was adapted to focus on the impact of COVID-19.

In South Sudan, the benefits of RVI's investment in a network of local researchers became apparent as we were able to raise UK government funding to undertake a study on community management of epidemics to inform the health response to Covid-19. Through the diaspora-humanitarianism project we contributed to briefings assessing the impact of COVID-19 on the remittance economy in Somalia, publishing several briefings. The Rift Valley Forum in April and May hosted a series of online webinars on the impact of COVID-19 on mobility, movement and migration in eastern and central Africa. Under the Platform for Political Dialogue, we organised an online forum to examine the social, economic, and political impact of the health crisis in Somalia, including on planned elections.

Our educational courses were redesigned in response to the pandemic and moved online, along with Rift Valley Forum seminars. Training and mentoring of researchers in South Sudan was also moved online. We also continued a prolific publication schedule.

We also make progress on organisational developments. A new four-year Development Strategy 2020-2023 was finalised and published; an upgraded website was launched; the finance manual was updated, and a revised safeguarding policy was finalised and rolled out.

During this period RVI was able to continue working with a range of partner organizations, again in some cases making use of online services. In 2020, 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; in Somalia, Puntland State University, Somali Public Agenda; in

Somaliland, Redsea Cultural Foundation, the University of Hargeysa, and Rako Research Organisation. Many of the meetings of the Rift Valley Forum also involve collaboration with regionally based organizations.

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

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

### Advancing Knowledge through Original Research

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 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 continued to carry out and undertake high quality original research.

In 2020, the Institute continued multi-year research programmes, such as the South Sudan Customary Authorities (SSCA) project, a study of South Sudanese Diaspora, the transnational X-Border Local Research Network project and a multi-country study on the 'shadow state' in Africa. It undertook original studies of community management of epidemics in South Sudan, a social assessment in Somalia, and religion and politics in Somalia. These generated long form reports and short policy briefings.

Thematically, the research covered issues of governance, conflict, political economy, livelihoods, land, urbanisation, and gender. These studies diversified both the Institute's thematic and geographical knowledgebase and expanded our engagement in countries outside East and Central Africa. The research findings were disseminated through a range of publications, Forum meetings and podcast. A more detailed description of RVI research projects in 2020 can be found below.



## Research in the Sudan

### South Sudan Customary Authorities Project

In 2019 a team of RVI and Catholic University of South Sudan researchers conducted research with participants from the original Wunlit Peace Conference of 1999 to record their memories of the event and to discuss lessons to be learnt for South Sudan today. In 2020, work progressed on putting these interviews together into a full report. An analysis workshop was held in February 2020 with SSCA lead researcher, John Ryle, and Loes Lijnders of the Catholic University. The full report is expected in 2021.

This flexibility of the Swiss Government donors allowed this project to adapt some activities to ensure our work was responsive to the outbreak of the COVID-19. In April 2020, when COVID-19 was first confirmed in South Sudan, several RVI researchers, trained under this project, expressed an interest to return to their communities and to use their established links with chiefs to conduct messaging on COVID-19. RVI therefore supported researchers with material from WHO and the South Sudan Ministry of Health, and PPE (soap, masks), to carry out messaging to chiefs, critical actors in the spread of accurate information amongst communities. This work with chiefs garnered interest from other donors and two subsequent projects were developed (see below).

### Community Approaches to Epidemic Management in South Sudan

This project drew on archival research and field research to study communities' traditional responses to diseases, to draw lessons for the COVID-19 response. RVI trained researchers conducted in-person and remote research on a weekly basis over a period of eight weeks in Yei, Juba, Wau, Malakal, Aweil West and Rubkona. Their data was analyzed and shared regularly with a project steering group made of NGOs, UN agencies and donor representatives (led by the funder, FCDO) to inform the COVID-19 response. The final report and briefing was co-authored by the research team and disseminated back to the local communities, with the recommendations translated to relevant languages, and with the Ministry of Health and other key stakeholders in Juba.

### COVID-19 community messaging

RVI received additional funds from Wellspring charitable foundation to further the COVID-19 messaging work across local communities in South Sudan. This supported the production of short video messages from chiefs and used the research produced under the Community Approaches project to conduct messaging on local radio stations and through meetings with key stakeholders, including women and local traditional health workers.

### South Sudan: Youth, Violence and Livelihoods

This project was designed to understand opportunities and challenges facing youth in South Sudan, putting young people intimately familiar with the dynamics in the country at the centre of the research. The COVID-19 pandemic had a serious impact on this project. The inception workshop took place as planned in February 2021 with the research team from RVI and the Catholic University, and the technical advisors Dr Nicki Kindersley, Dr Naomi Pendle and Marv Koop. Research in one field site was conducted prior to the pandemic but all subsequent research had to be adjusted due to an inability for research teams to travel. Those who were already in their home locations were able to conduct some research on site and this was complemented by remote interviewing. In spite of the circumstances the researchers managed to collect rich amount of data and a full report will be finalised in 2021.

### South Sudan Women's Research Network

In December 2020, RVI secured a new project with the European Union in South Sudan to support the development of women's research in South Sudan and to further develop the National Archives. The

project also has a conflict analysis element and this work got underway at the end of the year. The project will get fully underway in 2021.

### **Sudanese diaspora in Egypt**

Following a series of delays, due to challenging research contexts, this study got underway in 2020. Work was conducted through remote interviewing due to the COVID-19 pandemic with a mixed research team based in Khartoum and Cairo. The project seeks to understand Sudanese migrant's experiences in Egypt and a full report will be finalised and published in 2021.

### **Sudan Elections Project**

In December 2020, RVI started a short study on the history of elections in Sudan—particularly the 2010 and 2015 elections. The study is a collaboration between RVI, and Durham and Khartoum Universities. A delay and budget reduction due to Covid-19 pandemic and changes in UK government priorities reduced the scope of work. Nevertheless, the research team headed by Professor Justin Willis (Durham) and Professor Munzoul Assal (Khartoum) carried out in Sudan across a number of electoral constituencies in the first quarter of 2020, coupled with desk-based research. The project has produced 5 briefing papers and a report in being drafted. A dissemination phase—in Sudan and through virtual meetings—is underway. All publications will be in English and Arabic for maximum impact in Sudan.

## **Research in Somalia**

### **Somalia Social Assessment**

Building on an excellent series of studies for the World Bank in Somalia, RVI secured a six-month grant to produce a social assessment of Somalia and Somaliland and a report that will provide a baseline of analysis and information for the World Bank Country Team. We were able to influence the shape of the research in response to their original requirements. The work commenced in June with a team of international and Somali consultants. The project produced seven Federal Member States profiles, three thematic studies on Gender and Households, Migration and Diaspora and Religion and Society. We also produced an original, study on class and social mobility in Somalia, working with several Somali researchers who carried out empirical field work in Baidoa, Hargeisa and Mogadishu.

### **Urban Land in Somalia**

RVI completed a study commissioned by ReDDS on urban land governance and displacement in the Somali cities of Kismayo, Baidoa and Mogadishu. RVI was able to build on its previous research in Somalia on urbanization and on land in Mogadishu, Somaliland and Jubaland, and worked with three of the same Somali researchers. The project was also funded by the World Bank, via ReDSS, thus expanding RVI's contributions to the World Bank's larger Urbanization Review. Two online roundtables were held with policy makers and Somali stakeholders to share the findings of the study.

### **Taxation in Somalia**

Drawing on research carried out in Mogadishu in 2018, RVI published a briefing paper on the economic and cultural constraints to increasing domestic revenue mobilization in Somalia, entitled *Tax and the State in Somalia: Understanding domestic revenue mobilization*. This was an important activity to make some of the findings of this work public. The primary authors were the two Somali researchers who carried out the original research in Mogadishu.

## **Infrastructure and Inclusion**

In 2020, RVI became part of an international research consortium led by Sussex University— *Towards Trajectories of Inclusion*—investigating how urban infrastructure can be made available and be made to work for the most marginalised. RVI's role in the project is to support its partner, the Institute for Peace and Conflict Studies University of Hargeysa as the primary investigator in Somaliland. The project start was delayed by the pandemic until the autumn of 2020, with field research to start in 2021.

## **Diaspora Humanitarianism**

Since September 2019, RVI has been collaborating with the Danish Institute for International Relations, the University of Nairobi and Rako Research in Somaliland on a five-year research programme on Diaspora Humanitarianism in Somalia. The research is investigating the role of the Somali diaspora in responding to humanitarian crises in Somalia. Three PhD scholarships and a post doc scholarship have been given to Somali researchers. The pandemic delayed some of the activities planned for 2020. During the year, RVI Forum supported the formal launch of the project in Nairobi, the RVI Executive Director has helped supervise the PhD students as they develop their research concept notes and has contributed to several policy briefs published by the project, and RVI organised and designed an online research methodologies course that was held in early 2021.

## **Research in Ethiopia**

### **Political Economy Analysis**

In 2020, RVI was invited to join The Policy Practice, to provide a Facilitated Political Economy Analysis on various sectors in Ethiopia for the FCDO. RVI was had responsibility for dissemination and uptake of the research produced related to elections and service delivery. Changing priorities of FCDO due to the outbreak of civil war saw the project restructured and RVI's role reduced. A dissemination workshop was held in early 2021.

## **Transnational Research**

### **X-Border Local Research Network**

With the COVID-19 pandemic making travel impossible most of the year, RVI moved to a model of remote mentoring and support to the research teams. In South Sudan, this involved weekly coaching sessions between researchers in the UK and the team in South Sudan to support analysis and write up of data collected in 2019.

A number of quick response pieces were produced to put our various research streams into the COVID-19 context.

Plans were laid for fieldwork in Somalia in 2021.

More than 20 publications were produced under the project in 2020, with a particular focus on publishing the work of local researchers.

### **The Horn of Africa, Gulf and Turkey**

In 2020, RVI funded by the East Africa Research Fund undertook a study on relations between the Gulf States and Turkey in the Horn of Africa. The study was carried out by a team of seven experts on the Horn (Somalia, Sudan, Ethiopia and Eritrea), the Gulf (Saudi Arabia, UAE and Qatar) and Turkey. Due to restrictions on travel caused by the pandemic, research was carried out remotely and the lead researcher—

based in the UK—was unable to travel to the region. The final report, and an accompany policy briefing, were published in May 2021. Dissemination included a close roundtable discussion for FCDO personnel and a public panel discussion.

### **Shadow States Research in Africa**

In January 2019, RVI began work on a research project to investigate the so-called shadow state in Africa. Funded by the Open Society Foundation's Africa (OSIEA) Regional Office, research was undertaken in Uganda, DRC, Zimbabwe, Zambia and Nigeria to investigate the existence of a state within a state, where real power is said to be wielded by private business, unelected bureaucrats and the security services. Four country studies and a synthesis report were produced by the end of 2019. These required a legal review to determine which has slowed the publication RVI is engaged in a discussion with OSIEA about publication in 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 organizations 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 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 bring depth to the understanding of each sub-region and country of eastern and central Africa. Participants attend from international NGOs, the UN, the diplomatic community and the private sector. For some international organizations 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 organization. The courses are taught by leading experts in their field.

The Institute has also strategically expanded training opportunities for early career researchers from the region, 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 2020, the pandemic brought a halt to annual residential courses for the first time in sixteen years. RVI responded to this by developing alternative online courses for international partners. This involved identifying a suitable online platform and designing hybrid courses scheduled over several weeks that involve a mixture pre-recorded talks and resource material with live interactive sessions. In 2020 we were able to pilot a successful first course for Canadian diplomatic missions in countries in the Horn of Africa.

### **Development of Early Career Researchers**

In 2020, RVI continued to develop and expand training opportunities for early career African researchers. In South Sudan, remote online trainings were organised for South Sudanese on research methods and research ethics under the Customary Authorities and X-Border projects. We were able to organise an oral history training course with the Hargeysa Cultural Centre in February, and with our OSUN partnership we were able to find places for several researchers on an oral history course run by Bard College.

We have been able to engage researchers trained by RVI in South Sudan and in Somalia, with Joseph Diing in South Sudan, for example, a co-lead researcher on the youth and violence study. Through the Danida-funded D-Hum research programme, we continue to support three Somali PhD students. We have continued to develop our partnerships with universities in the region, including Hargeysa (where our office is located), Puntland State University, the Catholic University in South Sudan, the University of Nairobi and the United States International University in Kenya.

RVI successfully applied for and received two grants to further develop this work: a two-year grant from the Carnegie Corporation of New York (CCNY) for a programme of support—*Research Communities of Practice*—for early career researchers in South Sudan, the DRC and Somali regions; and a three-year grant from the European Union to support the development of a women's research network in South Sudan. Both grants started in 2020 and will enable us to scale up our investment in African researchers in 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 Goma 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 includes 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 all in-person forums stopped in 2020. But, the Forum continued through the use of digital conference platforms. During the year 18 Forums were organised. These included a series on elections in East Africa and the Horn of Africa in collaboration with The Elephant and funded by the Heinrich Boll Foundation. Other subjects covered included the impact of Covid on mobility and security in East Africa. One opportunity that comes with online meetings has been the increased international participation and coverage, both within and outside Africa.

In 2020, for the Gender and Violent Extremism (GARVE) network project, RVI established a website and organised several forums.

## OCHA Roundtables

In December 2020 we began a series of roundtables for the humanitarian community in response to the conflict in Tigray. Two meetings were convened in December with Ethiopian and regional experts. The first session covered the TPLF and internal Tigray dynamics and the second was on Tigray's borders: Amhara, Oromia as well as Sudan and Eritrea.

## Somali Dialogue Platform

The Somali Dialogue Platform (formerly the Platform for Political Dialogue established in January 2019) is a multi-donor funded project that aims to create a neutral platform to facilitate political dialogues on electoral, constitutional and resource-sharing issues that will contribute to an inclusive political settlement in Somalia. Until March 2020, RVI was part of a consortium, leading on the research and analysis to inform the dialogue process. In April 2020, RVI was asked to take over the management of the consortium for an interim six month phase working together with FDF-Synergy. In November 2020, a new 18-month programme was approved with funding from the governments of the UK, Denmark and the USA.

During this period the Platform continued to implement a range of engagement and research activities in support of greater political consensus in Somalia. These included:

- Regular bilateral engagements with Somali political actors (government, political parties, civil society etc.), providing technical and facilitation support to the political process around elections, including a critical national agreement on 17 September 2020.
- Facilitating regular dialogues with the Federal Government of Somalia, Federal Member states and opposition representatives at different stages in the process, including on prospects for a government of national unity, electoral models at the Dhusamareb conference in November, and meetings of the electoral technical committees
- Facilitating meetings of a meeting with civil society leaders on the election process in Jubaland.
- Monthly situational updates for the international community on the political situation, with a focus on elections
- Weekly updates on political dynamics for the Platform's donor committee
- Political analysis on critical issues, such as an analysis on the Hir-Shebelle elections
- A database of key Somali stakeholders, and pilot analyses on the composition of parliament.
- An extensive range of public and internal policy briefings and papers on options for consensus on the elections, including a policy briefing on the prospects of a Government of National Unity, an extensive literature review on constitution-making in Somalia,
- Research on religious actors and contemporary politics
- Four roundtables engaging international partners in discussions on political scenarios and the way forward with elections
- A range of policy dialogues with international community partners, including expert meetings and workshops, to support policy developments
- Regular briefings with the international community on the latest political updates
- Support to Somali Public Agenda, a Somali think tank, to produce podcasts and monthly civil society forums in Mogadishu

## 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 activist, 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 2020 with funding from the Norwegian Government, through UNESCO.

Despite the pandemic, RVI and the Ministry managed to adapt work plans together to continue activities. The key achievements over the past year have been:

- **Digitization of the archival collection reached 50 per cent in 2020.** 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 (CuoSS), supervised and supported by the National Archives staff and RVI.
- **School outreach 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 study project commenced.** Second and third year students were invited to apply for a study project in the National Archives. Nine students were selected 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 2020, 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 social issues, and for the dissemination of research. The Centre's premises were closed for several months in 2020 due to the pandemic so public debates and trainings could not take place. RVI's involvement in the centre was affected as visits to the centre were restricted. The Centre, however, transitioned some of their forums online.

### 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 update

In 2020, RVI launched an upgrade of its website with the support of Nairobi-based web-designer Haba Haba. The updated website design is simpler, more user-friendly and visually attractive. It provides a more effective medium to display RV research projects, communicate news and post video and audio content.

## Social media

RVI has continued to grow its social media presence, primarily through regular use of its institutional Twitter account, which now has over 8,000 followers (up from 6,500 the year before). The regularity of tweets, and diversity of content, has increased with tweeting duties being taken by different staff members in London, Nairobi and Juba. RVI has continued to live tweet during online Forum events and numbers of followers increase notably when publications come out, underlining the demand for high-quality, original material.

## 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. In 2020, this included (amongst others) the X-Border Local Research Network; the Diaspora Impacts project; the South Sudan Customary Authorities; and the Somali Dialogue Platform, which all produced a combination of reports, briefings and blogs aimed at communicating with different RVI audiences. Overall, in 2020 RVI published 9 reports, 20 briefings and 10 blogs.

In addition to public outputs, the Institute also produces a limited number of internal briefings for donors and project funders. In particular, the Somali Dialogue Platform and X-Border project include some briefings with restricted circulation, which enable analysis and discussion of more sensitive material.

## Organisational Development: Institutional Policies and Processes

In 2020, progress was made on several development priorities that support the professionalization of the Institute:

- In 2020, 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.
- 21 new RVI Fellows were elected bringing the total number to 130.
- The RVI Financial Manual was redrafted and adopted.
- Safeguarding policies were approved and adopted. The policies apply to all permanent staff, short term consultants, partner organisations and suppliers. The policy encourages staff to raise, without fear, any suspicion of malpractice with RVI senior management or a trustee.



- Amendments were made to RVI's data protection policies to address new data management practices within the Institute, while ensuring alignment with the General Data Protection Regulation (GDPR) that is applicable across Europe.
- The development of a monitoring and evaluation framework was started. In support of RVI's development strategy, the Institute aims to strengthen systems for monitoring, evaluation and learning in order to better capture and understand the changes we are making and contributing to. To take this forward, a Monitoring Evaluation and Learning (MEL) working group was established and a review of RVI's existing MEL practices commissioned.
- A professional review of our security policy and procedures in Somalia was undertaken.

## Fundraising

RVI felt the immediate economic impact of the Covid-19 pandemic due to the cancellation of annual residential courses. The economic consequences of the coronavirus pandemic are expected to impact on the future funding of the Institute, with cuts in some UK government funding anticipated. In 2020, we did not feel the impact of this as all donors honoured their funding commitments. Furthermore, considerable staff time across the Institute was invested in fundraising in 2020 to meet our income targets.

Key funding successes include multi-donor grants for the Somali Dialogue Platform; a three-year grant from the EU to support the development of a women's research network in South Sudan; a two-year grant from the Carnegie Corporation of New York to support the professional development of African early career researchers; two grants from the East Africa Research Fund for a study on Community Management of Epidemics in South Sudan and a study of relations between the Horn of Africa, Gulf States and Turkey; and UNESCO support for the South Sudan archives.

## 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. The office also runs a successful internship programme for graduates, and during 2020 hosted one intern. During 2020, the Covid-19 pandemic meant that the office was closed for large periods of the year with staff members working from home. When the office has been open numbers of staff using the space has been limited.

### Juba

RVI's office in Juba is the second largest in terms of number of staff. The Juba office remained open throughout 2020, taking into account at all times COVID-19 prevention protocols advised by the Government of South Sudan and by other health actors. Some of the team chose to return to their home locations for a period when the pandemic first hit and worked remotely.

### 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 2020, RVI's international office in London continued to play a varied role in RVI's work. This included management of activities in Ethiopia, Somalia and Sudan. London office staff led on publications and communications, including RVI's website and social media. The lockdown response to the coronavirus meant that the series of London-based X-border Forum events was not possible in 2020.

## Board of Trustees

In 2020, RVI's Board consisted of six trustees. The current members are: Comfort Ero (Chair), Chris Maynard (Treasurer), Ali Hirsi, Leben Moro, Andy Carl, and Margie Buchanan-Smith.

## Plans and objectives for 2021

Our immediate priorities in 2021 will be to secure and deliver three significant new projects – the Somali Dialogue Platform, the Women's Research Network in South Sudan and the Research Communities of Practice. Together with the X-Border these projects can provide sustained multi-year funding providing a secure basis for the Institute to grow and deliver on our strategic goals. It will also enable us to recruit additional staff. We also intend to

At the same time, we will endeavour to further professionalize the Institute by addressing several organizational development priorities. These will include:

- Update the Staff Handbook and human resource policies
- Establish a job evaluation system
- 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
- Develop funding relationships with new donors such as 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
- Recruit new Fellows and increase our engagement with them

## 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 2020. 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 and FRS102.

### 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 may be through 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 familiarize 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 branch of the UK company in Kenya (registration number: F.C 30/2003); in South Sudan as international NGO (registration number:810); in Somaliland as an international NGO (registration number: L.43.31.2087.2020 M/J).

In 2006, 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. Rift Valley Institute Inc. was registered in the United States to raise funds and to provide support and coordination to the UK entity.

## **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. Since 2020 this includes risks associated with Covid-19. In 2020, 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 2021 budget**

Failure to maintain economies and an overspend on the cost base will jeopardize the financial health of the Institute, as will a failure to meet income projections for 2021. To respond to this risk, the cost base and income projections have been set and agreed following a rigorous budgeting process in December 2020. 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 since 2020 and in 2021 in the countries where RVI operates and on the UK economy and the realignment of foreign aid priorities of the UK government will 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 organizational reserves with consequential impact on the 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) 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 organizations working in the countries of the region. More specifically, RVI is continually gathering information from other organizations in Kenya on bureaucratic restrictions and solutions for securing work 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, organizations and companies may be subject to international financial sanction regimes. RVI updated its anti-bribery policy in 2018 to include measures to ensure that financial transactions are compliant with UK and international and national laws. RVI sees to remain updated on changes in Compliance 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. This policy was revised in 2020 to incorporate best practice on safeguarding, and 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, and some salaries were adjusted to bring them closer to the median.

### **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 above demonstrates the public benefit arising from the work of the Charity.

## Financial Review

At US\$2,360,772 the charity's total income in 2020 decreased by 10 percent from its total income in 2019 of US\$2,612,187. This is a net movement (both increments and reductions) across all the income streams. A major contributor to the reduction is the cancellation of the RVI annual residential courses because of the Covid-19 pandemic. The loss of income as a result of this was partly compensated for by securing other projects, especially in South Sudan. In addition, the Somali Dialogue Platform was restructured and RVI appointed by FCDO to implement it. This new arrangement resulted in additional income from the Platform project.

In the absence of income from annual courses, the total unrestricted income in 2020 declined by 35 per cent compared to 2019. The unrestricted income in 2020 was derived from several deliverable-based assignments undertaken in 2020 as well as a bespoke online course that was organised towards the end of the year for the Canadian government.

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

<b>Workstream/Location</b>	<b>2020</b>	<b>2019</b>
Institutional Funding	1 %	3%
Education	1%	18 %
Forums	4%	6 %
Horn of Africa	47 %	19%
Sudan	22 %	12%
Great Lakes	-	7%
Transregional	25%	35 %
<b>Total</b>	<b>100 percent</b>	<b>100 percent</b>

The reduction in income under education as a proportion of the total Institute's income is explained by the cancellation of the RVI annual courses because of the Covid-19 pandemic. Bespoke courses that were initially planned for were similarly cancelled.

The main reason for the increase in the Horn of Africa income is because of the Somali Dialogue Platform project which contributed over US\$882,000 to the income pool. The Platform project was previously being implemented by a consortium of which RVI was a member, but was restructured from April 2020 and RVI appointed to solely manage the project. This new arrangement involved in a larger budget for RVI to manage and thus more income.

The increase in the Sudan's income is mostly due to securing new projects in South Sudan during the year. Examples include the Youth and Livelihood project as well as the Community Approaches to Epidemics Management project, both of which are funded by the East Africa Research Fund. Others are the Local Response to Covid-19 project funded by Wellspring and the Sudan's election project funded by the British Council. The cumulative value of these projects was around US\$ 176,000 in 2020 alone. Furthermore, despite the Covid-19 crisis, the RVI office in Juba remained opened which meant that most of the other projects continued.

We did not have any major project running in the Great Lakes region in 2020 thus the nil income. The 2019 income relates to the Usalama III project that was funded by Management Systems International (MSI) as well as the KMF funded Building a Framework for Ethical Research project that both came to an end.

The decrease in the Transregional income is largely attributable to two reasons. Firstly, there were less activities on the X-Border project because of scaling down as a result of Covid-19. Income from X Border in 2019 was US\$782,000 compared to US\$579,000 in 2020. In addition, the Deep State Study came to an end in early 2020 with most of its income (US\$120,000), being recorded in 2019 as opposed to only US\$20,000 in 2020.

In 2021, it is anticipated that charity's total income will increase to slightly over USD 4 million out of which an amount of USD 2 million is derived from the Platform.

In 2020, the Institute's overall expenditure decreased by 11 percent, from US\$2,549,095 in 2019 to US\$2,273,344. The reduction is directly proportional to the decrease in income of 10 per cent.

At the end of 2020, the charity's overall reserves on hand, excluding designated funds increased by 3 percent to US\$666,066 compared with US\$646,366 in 2019. General funds under unrestricted reserves also increased by 7 percent from US\$428,684 at the end of 2019 to US\$458,035 at the end of 2020.

In 2020, the Institute's largest donors were FCDO (53%), Creative Associates International (10%), UNESCO (8%), EARF (7%) and the World Bank (5%). FCDO continues to be the Institute's largest donor with its proportion of total income increasing from 37% in 2019 to 53% in 2020. The increase is mostly because of the Somalia Dialogue Platform project which is largely funded by FCDO.

### **Reserves Policy**

The Board of Trustees reviews the reserves policy annually and has determined the increase the level of General unrestricted reserves, taking into consideration both the income growth and financial environment.

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. The project funding is for both short and long-term projects, with the latter requiring significant on-going financial commitment and investment.

RVI's unrestricted reserves are derived from the net income emanating from a number of sources, including any surplus from charges for training and courses, and any surplus on project income after having charged the cost of overheads against the unrestricted element allowed. 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, having considered the known and potential risks to which the charity is exposed and the extent to which RVI is able to mitigate those risks. The trustees believe that we need to have sufficient unrestricted reserves to allow our charity to cover known liabilities and contingencies, absorb set-backs and take advantage of change and opportunity. It is intended that RVI's unrestricted reserves are backed by cash

The use to which all 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 therefore 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. This is an increase from the previous unrestricted reserves target of US\$350,000. The level of General unrestricted reserves as at 31 December 2020 was US\$458,035.

In addition to this amount, US\$96,538 has been assigned as Designated unrestricted reserves to cater for the remaining elements of the Bringing Unity, Integrity and Legitimacy to Democracy (BUILD) funded deliverables of the Somali Dialogue Platform to be implemented in 2021, and for which RVI has already met the terms of the contract.

### **Going Concern**

Recognising the difficulties brought about by the Covid-19 pandemic, 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 companies subject to the small companies' regime.

Approved by the trustees on 29 June 2021 and signed on their behalf by

Comfort Ero  
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)

23 August 2021

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 2020

	Note	Unrestricted US\$	Restricted US\$	2020 Total US\$	2019 Total US\$
<b>Income from:</b>					
Donations and legacies	3	15,300	–	15,300	67,871
Charitable activities					
Education and training	4	23,690	–	23,690	479,998
Research, programmes and publications	4	639,684	1,681,243	2,320,927	2,062,771
Other contributions	4	–	438	438	722
Investments		417	–	417	825
<b>Total income</b>		<b>679,091</b>	<b>1,681,681</b>	<b>2,360,772</b>	<b>2,612,187</b>
<b>Expenditure on:</b>					
Raising funds	5	255,526	–	255,526	194,062
Charitable activities					
Education and training	5	154,767	–	154,767	503,007
Research, programmes and publications	5	211,154	1,651,896	1,863,051	1,852,026
<b>Total expenditure</b>		<b>621,448</b>	<b>1,651,896</b>	<b>2,273,344</b>	<b>2,549,095</b>
<b>Net (expenditure)/income for the year</b>		<b>57,644</b>	<b>29,784</b>	<b>87,428</b>	<b>63,092</b>
Transfers between funds		39,435	(39,435)	–	–
<b>Net income before other recognised gains and losses</b>		<b>97,079</b>	<b>(9,651)</b>	<b>87,428</b>	<b>63,092</b>
Foreign exchange gain		28,811	–	28,811	840
<b>Net movement in funds</b>		<b>125,889</b>	<b>(9,651)</b>	<b>116,238</b>	<b>63,932</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		428,684	217,682	646,366	582,434
<b>Total funds carried forward</b>		<b>554,573</b>	<b>208,031</b>	<b>762,604</b>	<b>646,366</b>

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.

Rift Valley Research Limited

Balance sheet

Company no. 04271537

As at 31 December 2020

	Note	US\$	2020 US\$	US\$	2019 US\$
<b>Fixed assets:</b>					
Tangible assets	12		<u>2,750</u>		<u>4,125</u>
			<b>2,750</b>		<b>4,125</b>
<b>Current assets:</b>					
Debtors	13	644,262		402,944	
Cash at bank and in hand		<u>1,360,835</u>		<u>780,447</u>	
		<b>2,005,097</b>		<b>1,183,391</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	14,15,16	<u>1,245,244</u>		<u>541,150</u>	
<b>Net current assets</b>			<u><b>759,854</b></u>		<u><b>642,241</b></u>
<b>Total assets less current liabilities</b>	17		<u><b>762,604</b></u>		<u><b>646,366</b></u>
<b>Total net assets</b>			<u><u><b>762,604</b></u></u>		<u><u><b>646,366</b></u></u>
<b>The funds of the charity:</b>	18				
Restricted income funds			<b>208,031</b>		<b>217,682</b>
Unrestricted income funds:					
*Designated funds		<b>96,538</b>		-	
General funds		<u><b>458,035</b></u>		<u><b>428,684</b></u>	
Total unrestricted funds			<u><b>554,573</b></u>		<u><b>428,684</b></u>
<b>Total charity funds</b>			<u><u><b>762,604</b></u></u>		<u><u><b>646,366</b></u></u>

\*The designated funds have been 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 to be implemented in 2021.

Approved by the trustees on 29 June 2021 and signed on their behalf by

Comfort Ero  
Trustee

Rift Valley Research Limited

Statement of cash flows

For the year ended 31 December 2020

	Note	2020		2019	
		US\$	US\$	US\$	US\$
Cash flows from operating activities	19				
Net cash (used in)/provided by operating activities			580,388		399,857
Cash flows from investing activities:					
Purchase of fixed assets			-		(5,500)
Net cash provided by investing activities			-		-
Change in cash and cash equivalents in the year			580,388		394,357
Cash and cash equivalents at the beginning of the year			780,447		386,090
Cash and cash equivalents at the end of the year	20		1,360,835		780,447

**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 Unit 2.11 Islington Studios 159/163 Marlborough Road, London N19 4NF.

**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.



**1 Accounting policies (continued)**

**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.

**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                | 5%  |
| ● Research, programmes and publications | 71% |
| ● Fundraising                           | 7%  |
| ● Support costs                         | 12% |
| ● Governance costs                      | 5%  |

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.

**1 Accounting policies (continued)**

**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.

**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\$	2019 Total US\$
<b>Income from:</b>			
Donations and legacies	67,871	-	67,871
Charitable activities			
Education and training	479,998	-	479,998
Research, programmes and publications	502,237	1,560,534	2,062,771
Scholarship fund	-	722	722
Investments	825	-	825
<b>Total income</b>	<b>1,050,931</b>	<b>1,561,256</b>	<b>2,612,187</b>
<b>Expenditure on:</b>			
Raising funds	194,062	-	194,062
Charitable activities			
Education and training	503,007	-	503,007
Research, programmes and publications	261,249	1,590,777	1,852,026
<b>Total expenditure</b>	<b>958,318</b>	<b>1,590,777</b>	<b>2,549,095</b>
<b>Net income / expenditure before gains / (losses) on investments</b>	<b>92,613</b>	<b>(29,521)</b>	<b>63,092</b>
Net gains / (losses) on investments	-	-	-
<b>Net income / expenditure</b>	<b>92,613</b>	<b>(29,521)</b>	<b>63,092</b>
Transfers between funds	(34,770)	34,770	-
<b>Net income / (expenditure) before other recognised gains and losses</b>	<b>57,843</b>	<b>5,249</b>	<b>63,092</b>
Foreign exchange gains/ (losses)	840	-	840
<b>Net movement in funds</b>	<b>58,683</b>	<b>5,249</b>	<b>63,932</b>
<b>Total funds brought forward</b>	<b>370,001</b>	<b>212,433</b>	<b>582,434</b>
Total funds carried forward	<b>428,684</b>	<b>217,682</b>	<b>646,366</b>

## 3 Income from donations and legacies

	Unrestricted US\$	Restricted US\$	2020 Total US\$	2019 Total US\$
Unrestricted grants	12,753	-	12,753	60,112
Gifts – sale of product income	2,548	-	2,548	7,760
	<b>15,300</b>	<b>-</b>	<b>15,300</b>	<b>67,872</b>

## 4 Income from charitable activities

	Unrestricted US\$	Restricted US\$	2020 Total US\$	2019 Total US\$
Annual Field Courses	-	-	-	318,016
Other Training Courses	23,690	-	23,690	161,982
Sub-total for Education and Training	23,690	-	23,690	479,998
An Effective Somali Platform for Political Dialogue and Accomodation	-	145,302	145,302	182,070
Somalia Dialogue Platform-FCDO	-	512,634	512,634	-
Somalia Dialogue Platform-BUILD	225,000	-	225,000	-
Culture at the Centre: the Expansion and Consolidation of Hargeysa Cultural Centre I	-	-	-	(18,568)
Culture at the Centre: the Expansion and Consolidation of Hargeysa Cultural Centre II	-	5,254	5,254	41,034
Ethiopia Electoral Landscape Political Economy Analysis	-	-	-	38,411
Somalia Social Impact Assessment	108,124	-	108,124	-
PEA Land in Ethiopia	-	-	-	9,629
Diaspora Humanitarianism in Complex Crises	-	12,363	12,363	12,841
CRRF & common research agenda in Ethiopia	-	-	-	73,361
Urban Land Administration in Somalia ( ReDSS)	65,467	-	65,467	12,818
Horn of Africa and Gulf Relations	24,216	-	24,216	-
OCHA Round Tables	-	1,868	1,868	-
FCDO Ethiopia PEA Facility	-	724	724	-
Somaliland Trajectories of Inclusion	-	380	380	-
AHRC Learning Lessons	-	7,234	7,234	11,571
Deep State Study	-	20,011	20,011	120,237
KMF Building a framework for ethical research	-	-	-	14,484
VNGi Kelehe Report	2,665	-	2,665	4,511
NEP Project	-	-	-	2,180
Energy on the Move	-	-	-	11,085
Radicalisation	-	-	-	-
X Border	-	579,353	579,353	781,630
Sudan Elections	-	34,824	34,824	-
South Sudan National Archives II	-	-	-	97,688
32 States	-	-	-	13,796
Women's Research Network	-	4,623	4,623	-
SDF Somaliland Land Study	14,826	-	14,826	1,024
Usalama III – Urban Conflict and Resilience	5,000	-	5,000	154,429
LPI Forum	-	-	-	58,907
UNSOM	-	-	-	3,703
Political Economy Analysis on Tax ( World Bank)	-	-	-	53,131
The Political Economy of Urban Networks in Somalia ( World Bank)	-	-	-	91,904
Social Science in Humanitarian Action Platform	-	2,652	2,652	-
ICRC Mens Perception of Sexual Violence	6,150	-	6,150	-
Australian Embassy – Pilot Research Into Diaspora Projects	-	16,958	16,958	-
Australian Embassy – Research into Transnational South Sudanese networks in Ethiopia	-	3,971	3,971	27,985
South Sudan Customary Authorities Project ( SSCA) IV	-	-	-	(11,408)
Community Approaches & Epidemics Management	71,668	-	71,668	-
South Sudan Customary Authorities Project ( SSCA) V	-	106,282	106,282	130,504
Political Settlements Research Project	-	-	-	1,289
Research Community of Practice	-	2,467	2,467	-
Juba Lectures	-	-	-	288
South Sudan National Archives ( UNESCO) I	-	-	-	43,948
South Sudan National Archives ( UNESCO) III	-	64,781	64,781	-
South Sudan National Archives ( UNESCO) IV	-	110,060	110,060	-
South Sudan National Archives ( UNESCO) V	-	9,887	9,887	-
Small Forum Funders	32,870	-	32,870	98,288
GARVE Project	-	30,187	30,187	-
Samuel Hall Forums	23,946	-	23,946	-
Local Response to Covid –19	-	9,429	9,429	-
Youth and Livelihoods Project	59,753	-	59,753	-
Sub-total for Research, programmes and publications	639,684	1,681,243	2,320,927	2,062,770

## Notes to the financial statements

For the year ended 31 December 2020

## 4 Income from charitable activities (continued)

Book sales	-	438	<b>438</b>	722
Other contributions to the scholarship fund	-	-	-	-
Sub-total for Scholarship Fund	-	438	<b>438</b>	722
Total income from charitable activities	<b>663,374</b>	<b>1,681,681</b>	<b>2,345,055</b>	2,543,490

In 2020, 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>2020 Total US\$</b>	2019 Total US\$
Bank Interest	417	-	<b>417</b>	825
	417	-	<b>417</b>	825

## 5a Analysis of expenditure (current year)

	Charitable activities					2020 US\$	2019 US\$
	Cost of raising funds US\$	Education and training US\$	Research, programmes and publications US\$	Governance costs US\$	Support costs US\$		
Direct Staff Costs	159,945	109,054	305,350	50,892	101,783	727,024	661,286
Grants made (note 6)	-	-	23,000	-	-	23,000	-
Travel, subsistence and associated costs	-	221	133,756	-	-	133,977	647,561
Consultants Fees	-	5,755	1,023,521	-	-	1,029,276	879,476
Events	-	1,259	58,707	-	-	59,966	59,351
Direct publication costs	-	118	46,942	-	-	47,060	59,492
Other Direct Costs	-	127	23,260	67,133	-	90,520	74,574
Office & Other Staff Costs	-	-	-	-	162,522	162,522	167,355
	159,945	116,534	1,614,536	118,025	264,305	2,273,345	2,549,095
Support costs							
Staff Costs	38,169	15,268	99,238	(50,892)	(101,783)	-	-
Office & Other Staff Costs	40,629	16,252	105,639	-	(162,522)	-	-
Governance Costs	16,783	6,713	43,635	(67,133)	-	-	-
<b>Total expenditure 2020</b>	<b>255,526</b>	<b>154,767</b>	<b>1,863,049</b>	<b>-</b>	<b>-</b>	<b>2,273,345</b>	<b>2,549,095</b>
Total expenditure 2019	194,062	503,007	1,852,027	-	-	2,549,096	

## 5b Analysis of expenditure (prior year)

	Charitable activities					2019 US\$	2018 US\$
	Cost of raising funds US\$	Education and training US\$	Research, programmes and publications US\$	Governance costs US\$	Support costs US\$		
Direct Staff Costs	105,806	138,871	277,739	46,290	92,580	<b>661,286</b>	636,885
Grants made (note 6)	-	-	-	-	-	-	55,310
Travel, subsistence and associated costs	-	180,897	466,664	-	-	<b>647,561</b>	554,053
Consultants Fees	-	121,122	758,354	-	-	<b>879,476</b>	962,323
Events	-	6,436	52,915	-	-	<b>59,351</b>	73,638
Direct publication costs	-	15,425	44,067	-	-	<b>59,492</b>	89,827
Other Direct Costs	-	4,952	22,820	46,801	-	<b>74,574</b>	72,444
Office & Other Staff Costs	-	-	-	-	167,355	<b>167,355</b>	144,430
	<b>105,806</b>	<b>467,704</b>	<b>1,622,559</b>	<b>93,091</b>	<b>259,935</b>	<b>2,549,095</b>	2,588,910
Support costs							
Staff Costs	34,718	13,887	90,265	(46,290)	(92,580)	-	-
Office & Other Staff Costs	41,838	16,736	108,781	-	(167,355)	-	-
Governance Costs	11,700	4,680	30,421	(46,801)	-	-	-
<b>Total expenditure 2019</b>	<b>194,062</b>	<b>503,007</b>	<b>1,852,026</b>	<b>-</b>	<b>-</b>	<b>2,549,095</b>	2,588,910
Total expenditure 2018	121,572	446,748	2,020,590	-	-	2,588,910	

## Notes to the financial statements

For the year ended 31 December 2020

**6 Grant making**

Grants were made in accordance with funder agreements. These include sub-grants to UNESCO Club of \$23,000 (2019: Nil).

**7 Net incoming resources for the year**

This is stated after charging / crediting:

	2020 US\$	2019 US\$
Depreciation	1,375	1,765
Operating lease rentals:		
Property	52,261	55,715
Auditor's remuneration (excluding VAT):		
Audit – UK	12,744	9,360
Audit – Kenya	3,352	2,500
Foreign exchange gain	28,811	840
	<u>28,811</u>	<u>840</u>

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

Staff costs were as follows:

	2020 US\$	2019 US\$
Salaries and wages	665,792	590,353
Social security costs including Employer's contribution to defined contribution pension	54,225	46,818
Other forms of employee benefits	7,007	24,115
	<u>727,024</u>	<u>661,286</u>

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

	2020 US\$	2019 US\$
\$61,000–\$73,999	1	1
\$74,000–\$85,999	1	1
	<u>1</u>	<u>1</u>

The total employee benefits (including employer's pension contributions and national insurance contributions) of the key management personnel were \$154,612 (2019: \$106,092).

One trustee, Andy Carl was paid remuneration during the year of \$9,525 for his work as consultant for the charity (2019: 5,681). The payment to Andy Carl was a one off payment for his specialist skills in dialogue that were required in the Somali Dialogue Platform project. No balances were outstanding at the end of the year.

No Trustees' expenses were paid during the year (2019: Nil).

**9 Staff numbers**

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

	2020 No.	2019 No.
Raising funds	3.2	2.4
Education and training	2.7	3.2
Research, programmes and publications	6.7	6.4
Support	2.2	2.2
Governance	1.1	1.1
	<u>16.0</u>	<u>15.3</u>



## Notes to the financial statements

For the year ended 31 December 2020

**10 Related party transactions**

There are no related party transactions to disclose for 2020 (2019: 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 2020 resources expended include \$8,484 paid to Kenyan Revenue Authority as Company Tax (2019: \$10,830 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	<u>83,877</u>	<u><b>83,877</b></u>
<b>Depreciation</b>		
At the start of the year	79,752	<b>79,752</b>
Charge for the year	1,375	<b>1,375</b>
At the end of the year	<u>81,127</u>	<u><b>81,127</b></u>
<b>Net book value</b>		
<b>At the end of the year</b>	<u>2,750</u>	<u><b>2,750</b></u>
At the start of the year	<u>4,120</u>	<u>4,120</u>

All of the above assets are used for charitable purposes.

**13 Debtors**

	2020 US\$	2019 US\$
Grant Income	560,944	331,888
Other debtors	57,050	42,348
Prepayments	26,268	28,709
	<u>644,262</u>	<u>402,945</u>

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

	2020 US\$	2019 US\$
Other creditors	146,148	110,730
Accruals	177,728	158,187
Deferred income (Note 15)	921,369	272,233
	<u>1,245,244</u>	<u>541,150</u>

**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	272,233	229,668
Amount released to income in the year	(272,233)	(229,668)
Amount deferred in the year	921,369	272,233
	<u>921,369</u>	<u>272,233</u>
Balance at the end of the year (Note 14)	<u>921,369</u>	<u>272,233</u>

**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	2,750	-	2,750
Net current assets	551,823	208,031	759,854
<b>Net assets at the end of the year</b>	<u>554,573</u>	<u>208,031</u>	<u>762,604</u>

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

	General unrestricted \$	Restricted \$	Total funds \$
Tangible fixed assets	4,125	-	4,125
Net current assets	424,559	217,682	642,241
<b>Net assets at the end of the year</b>	<u>428,684</u>	<u>217,682</u>	<u>646,366</u>

## 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>					
An effective Somali platform for Political Dialogue and Accommodation	-	145,302	(148,838)	3,535	-
Somali Dialogue Platform- FCDO	-	512,634	(512,634)	-	-
Somalia Research Capacity Building The Expansion and Consolidation of Hargeysa Cultural Centre II	4,352	-	-	-	4,352
Diaspora Humanitarianism in Complex Crises	-	5,254	(5,254)	-	-
OCHA Round tables	-	12,363	(12,363)	-	-
FCDO Ethiopia PEA Facility	-	1,868	(1,868)	-	-
Somaliland Trajectories of Inclusion	-	724	(724)	-	-
AHRC Learning Lessons: Education History in South Sudan	-	380	(380)	-	-
Power in the Shadows – understanding the deep state in African politics	-	7,234	(7,234)	-	-
Sudan Elections	-	20,011	(20,011)	-	-
Women Research Network	-	34,824	(1,795)	-	33,029
Social Science in Humanitarian Action Platform	-	4,623	(4,623)	-	-
EARF Women in Politics	-	2,652	(2,652)	-	-
Research Community of Practice	21,334	-	-	(21,334)	-
South Sudan National Archives III	-	2,467	(2,467)	-	-
South Sudan National Archives IV	-	64,781	(64,781)	-	-
Rift Valley Forum	-	110,060	(110,205)	145	-
Political Settlements Research Programme	91,375	-	-	-	91,375
South Sudan National Archives V	1,501	-	-	-	1,501
Pilot Research Into Diaspora Projects	-	9,887	(9,887)	-	-
Australian Embassy–Understanding Sudanese Diaspora in Egypt	-	16,958	(16,958)	-	-
EARF Kenya Elections	-	3,971	(3,971)	-	-
GARVE	21,781	-	-	(21,781)	-
Museum Network –Durham	-	30,187	(30,187)	-	-
	356	-	-	-	356
<b>Sub-total</b>	<b>140,699</b>	<b>986,179</b>	<b>(956,830)</b>	<b>(39,435)</b>	<b>130,612</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>	140,699	986,179	(956,830)	(39,435)	130,612
Local Response to Covid-19	-	9,429	(9,429)	-	-
RVI Scholarship fund	25,343	438	-	-	25,781
HMG Ethiopia Phase III	-	-	-	-	-
PEA Somalia	2,067	-	-	-	2,067
X-Border	-	579,353	(579,353)	-	-
Context Analysis on Gender for the JPLG and UNICEF in Somalia	3,408	-	-	-	3,408
PEA Tax Ethiopia	-	-	-	-	-
Remittances and Vulnerability in Somalia	21,251	-	-	-	21,251
SDF Somaliland Land Study	-	-	-	-	-
PEA Advisory in Ethiopia	24,893	-	-	-	24,895
South Sudan Customary Authorities Project (SSCA) V	-	106,282	(106,282)	-	-
South Sudan National Archives I	21	-	-	-	21
<b>Total restricted funds</b>	<b>217,682</b>	<b>1,681,681</b>	<b>(1,651,894)</b>	<b>(39,435)</b>	<b>208,031</b>
<b>Total unrestricted funds</b>	<b>428,684</b>	<b>707,902</b>	<b>(621,448)</b>	<b>39,435</b>	<b>554,573</b>
<b>Total funds</b>	<b>646,366</b>	<b>2,389,582</b>	<b>(2,273,342)</b>	<b>-</b>	<b>762,604</b>

## 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>					
Platform for Political Dialogue Project	-	182,070	(182,070)	-	-
Somalia Research Capacity Building	4,352	-	-	-	4,352
The Expansion and Consolidation of Hargeysa Cultural Centre I	-	(18,568)	-	18,568	-
The Expansion and Consolidation of Hargeysa Cultural Centre II	-	41,034	(41,034)	-	-
Diaspora Humanitarianism in Complex Crises Learning Lessons: Education History in South Sudan	-	11,571	(11,571)	-	-
Power in the Shadows – understanding the deep state in African politics	-	120,237	(120,237)	-	-
Building a framework for ethical research (KMF)	-	14,484	(14,484)	-	-
Juba Lectures Series	-	288	(288)	-	-
Women in Politics	21,334	-	-	-	21,334
LPI Forum	-	58,907	(59,031)	124	-
UNSOM	-	3,703	(3,703)	-	-
NEP Project	-	2,180	(2,180)	-	-
Rift Valley Forum	91,375	-	-	-	91,375
Political Settlements Research Programme	1,501	1,289	(1,289)	-	1,501
Usalama	-	-	-	-	-
Pilot Research Into Diaspora Projects Australian Embassy– Research into Transnational South Sudanese Networks in Ethiopia	(477)	-	-	477	-
EARF Kenya Elections	21,781	27,985	(27,985)	-	21,781
Energy on the Move	-	11,085	(11,085)	-	-
Museum Network –Durham	356	-	-	-	356
<b>Sub-total</b>	<b>140,222</b>	<b>469,106</b>	<b>(487,798)</b>	<b>19,169</b>	<b>140,699</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>	140,222	469,106	(487,798)	19,169	<b>140,699</b>
Radicalisation in EA	-	-	-	-	-
RVI Scholarship fund	24,621	722	-	-	<b>25,343</b>
HMG Ethiopia Phase III	(1,400)	-	-	1,400	-
PEA Somalia	2,067	-	-	-	<b>2,067</b>
X-Border	-	781,630	(781,630)	-	-
REF Project	-	-	-	-	-
Context Analysis on Gender for the JPLG and UNICEF in Somalia	3,408	-	-	-	<b>3,408</b>
PEA Tax Ethiopia	(2,264)	-	-	2,264	-
Remittances and Vulnerability in Somalia	21,251	-	-	-	<b>21,251</b>
SDF Somaliland Land Study	-	1,024	(1,024)	-	-
PEA Advisory in Ethiopia	24,893	-	-	-	<b>24,893</b>
PEA on Land Ethiopia-	-	9,629	(9,906)	277	-
PEA of Electoral Landscape in Ethiopia	-	38,411	(38,411)	-	-
South Sudan National Archives II	-	97,688	(97,688)	-	-
South Sudan Customary Authorities IV	(385)	(11,408)	133	11,660	-
South Sudan Customary Authorities V	-	130,506	(130,506)	-	-
South Sudan National Archives I	21	43,948	(43,948)	-	<b>21</b>
UNESCO II	-	-	-	-	-
<b>Total restricted funds</b>	<b>212,434</b>	<b>1,561,256</b>	<b>(1,590,778)</b>	<b>34,770</b>	<b>217,682</b>
<b>General funds</b>	<b>370,001</b>	<b>1,051,771</b>	<b>(958,318)</b>	<b>(34,770)</b>	<b>428,684</b>
<b>Total unrestricted funds</b>	<b>370,001</b>	<b>1,051,772</b>	<b>(958,318)</b>	<b>(34,770)</b>	<b>428,684</b>
<b>Total funds</b>	<b>582,435</b>	<b>2,613,028</b>	<b>(2,549,096)</b>	<b>-</b>	<b>646,366</b>

**Purposes of restricted funds**

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

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.

Somali Dialogue Platform– This is a continuation of the above project funded by FCDO

Hargeisa Cultural Centre Project– This is a project funded by the European Union to support the expansion and consolidation of the Hargeisa Cultural Centre

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

Ocha Round Tables– A series of Round Table discussions to discuss the Tigray Conflict in Ethiopia funded by OCHA.

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.

AHRC Learning Lessons: Education History in South Sudan: A project funded by the Arts and Humanities Research Council to support research into contemporary histories of informal educational projects during displacement in South Sudan.

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

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

**Purposes of restricted funds (continued)**

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

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

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

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 th Australian Embassy

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

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

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.

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

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.

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

	2020 US\$	2019 US\$
<b>Net income / (expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>116,238</b>	<b>63,932</b>
Depreciation charges	1,375	1,765
Increase /(decrease) in debtors	(241,318)	333,474
Increase in creditors	704,094	686
<b>Net cash provided /(used) by operating activities</b>	<b>580,388</b>	<b>399,857</b>

**20 Analysis of cash and cash equivalents**

	At 1 January 2020 \$	Cash flows \$	Other changes \$	At 31 December 2020 \$
Cash at bank and in hand	780,447	580,388	–	1,360,835
<b>Total cash and cash equivalents</b>	<b>780,447</b>	<b>580,388</b>	<b>–</b>	<b>1,360,835</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	44,127	34,078
One to five years	8,754	5,600
	<u>52,881</u>	<u>39,678</u>

**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).