

# ANNUAL REPORT

**beginning of financial year:** 01.01.2022

**end of the financial year:** 31.12.2022

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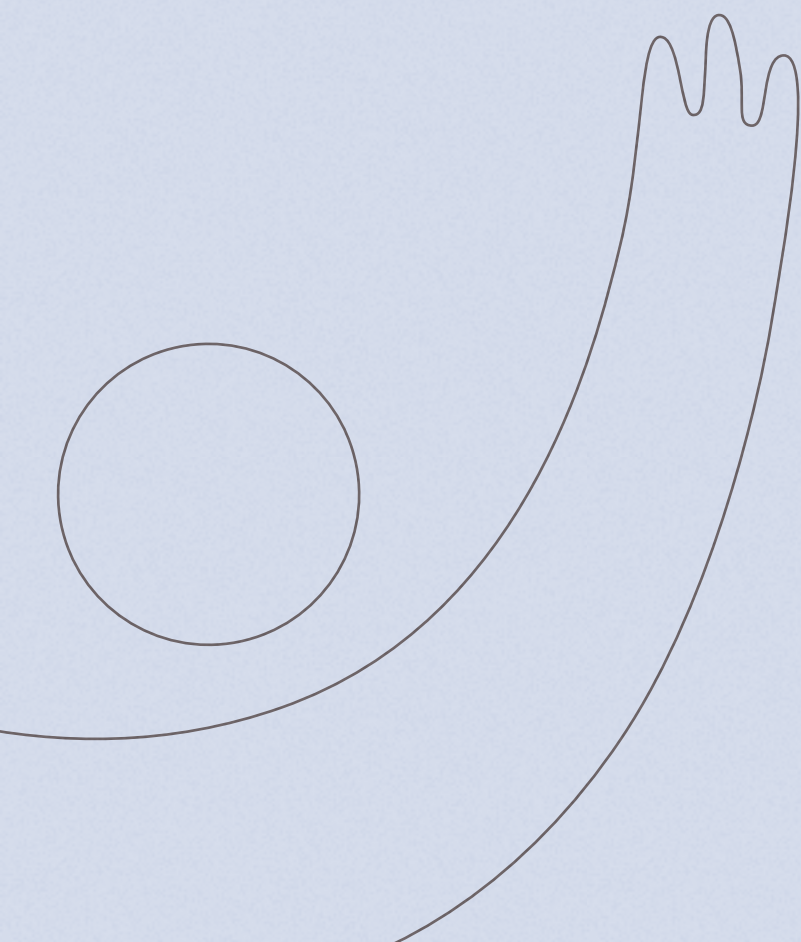
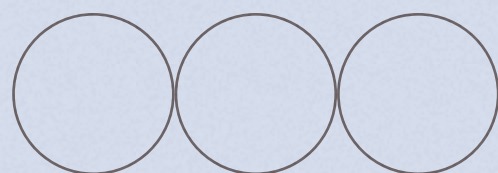
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# *Estonian Refugee Council*

The annual report of 2022

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beginning of the reporting year: 01.01.2022  
end of the reporting year: 31.12.2022

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# Activity report

## Preface

**A refugee is an ordinary person in an extraordinary situation.** During its 23 years of operations, Estonian Refugee Council has effectively responded to many crises - so that the "unusual situation" would be as short-lived and as humane as possible for those in need. In addition to **Estonia**, we work in **Ukraine, Georgia, Kenya, Türkiye, Jordan, and Lebanon**.

The year 2022 saw additional 19 million people who had to leave their homes and seek a safe place within their country or outside. One refugee is exactly one refugee too many - let alone millions. Behind every such number is an often tragic story of one person. As the largest humanitarian organisation in Estonia, the mission of the Estonian Refugee Council is to respond to crises operatively, efficiently and professionally - always keeping in mind the do no harm principle and need-based approach. Over the years, we have valued (digital) innovation - we are fearless in using innovative solutions to provide humanitarian aid more effectively, carefully assess the results and impact of our activities, and remain systematic yet flexible. **Thanks to innovation and a consistent presence in Ukraine since 2014, we have grown into one of the largest international organisations providing cash-based assistance in Ukraine.**

Our work is divided into seven programmes: **humanitarian assistance, livelihoods and economic recovery, mental health, education and awareness, counselling, community, and advocacy and protection.** Last year, we reached over **200,000 people** in need in six countries, providing cash-based assistance, organising evacuations, distributing food packages, supporting small refugee-run businesses, counselling, training, and offering psychological support. The team, which often worked in extremely challenging circumstances, proved that it could continue to stand up for the rights and well-being of refugees in Estonia and abroad, regardless of their surroundings

Estonian Refugee Council's programmes directly impact the beneficiaries' daily life, for example, by receiving financial support or food aid, but also indirectly. At the beginning of last year, we saw how women who previously participated in the Empowering Women Entrepreneurship Programme in Ukraine offered each other a safe place to stay; how refugees who opened a successful soap business in a Kenyan refugee camp passed on their knowledge and provided work to local single mothers; how the internally displaced Georgians, in turn, help the Ukrainians who have arrived there. Thus, our programmes often have a more significant impact on the communities we assist than we can even measure.

We can offer help thanks to institutional and private donors and good cooperation with international organisations, the government, local partners, and journalists.

***It would be difficult without you. Big thanks!***

**We are sure that together we can restore as much "ordinariness" as possible.**

*A refugee is an ordinary  
person in an  
extraordinary situation.*



2022

# Our people, principles and organisation's structure

We are an internationally recognised humanitarian aid organisation headquartered in Tartu, Estonia. In 2022, we opened an office in Kyiv. In addition, our offices are located in Tallinn (Estonia), Zaporizhzhia (Ukraine), and Ramtha (Jordan).

## Our mission

Is to stand up for the rights and well-being of people suffering from humanitarian crises in Estonia and abroad.

## Our vision

Is a world where people who had to leave their homes feel at home in a new place.

## Our values:

### Humanity

Our work is based on the humanitarian imperative, i.e., everyone's right to receive help if needed.

### Innovation and evidence-based

We know our field and always rely on the best available knowledge. Yet, we are also unafraid to experiment and develop new practical solutions to old challenges.

### Reliability

We always aim to act quickly, professionally, and transparently.



Our activities are divided into seven programmes: humanitarian aid, livelihoods and economic recovery, mental health, education and awareness, counselling, advocacy and protection, and community.



# Estonian Refugee Council's Programmatic Structure











The organisation is managed by a 9-member extended board, which includes the Director of the Estonian Refugee Council, Heads of Programmes, Head of Communications, Head of HR, and Head of Finance. The central document of the activities of the NGO Estonian Refugee Council is the [statute](#). Our work is based on the principles of the [ethical code](#) of Estonian non-governmental organisations and humanitarian principles. When collecting donations, we follow the [good practice of collecting donations](#). Estonian Refugee Council has been awarded the quality mark of “[Friend of volunteers](#)”.

Estonian Refugee Council has signed the Framework Partnership Agreement with the European Union in the provision of humanitarian assistance and has therefore been certified as an organisation which follows the humanitarian principles and necessary project management standards.





# 2022 in numbers

-  We were operational in 6 countries
-  We collected private donations worth €6,399,000
-  We provided cash-based assistance to more than 180,000 people worth over 31 million euros
-  We safely evacuated over 8,000 refugees from the Ukrainian-Polish border to Estonia

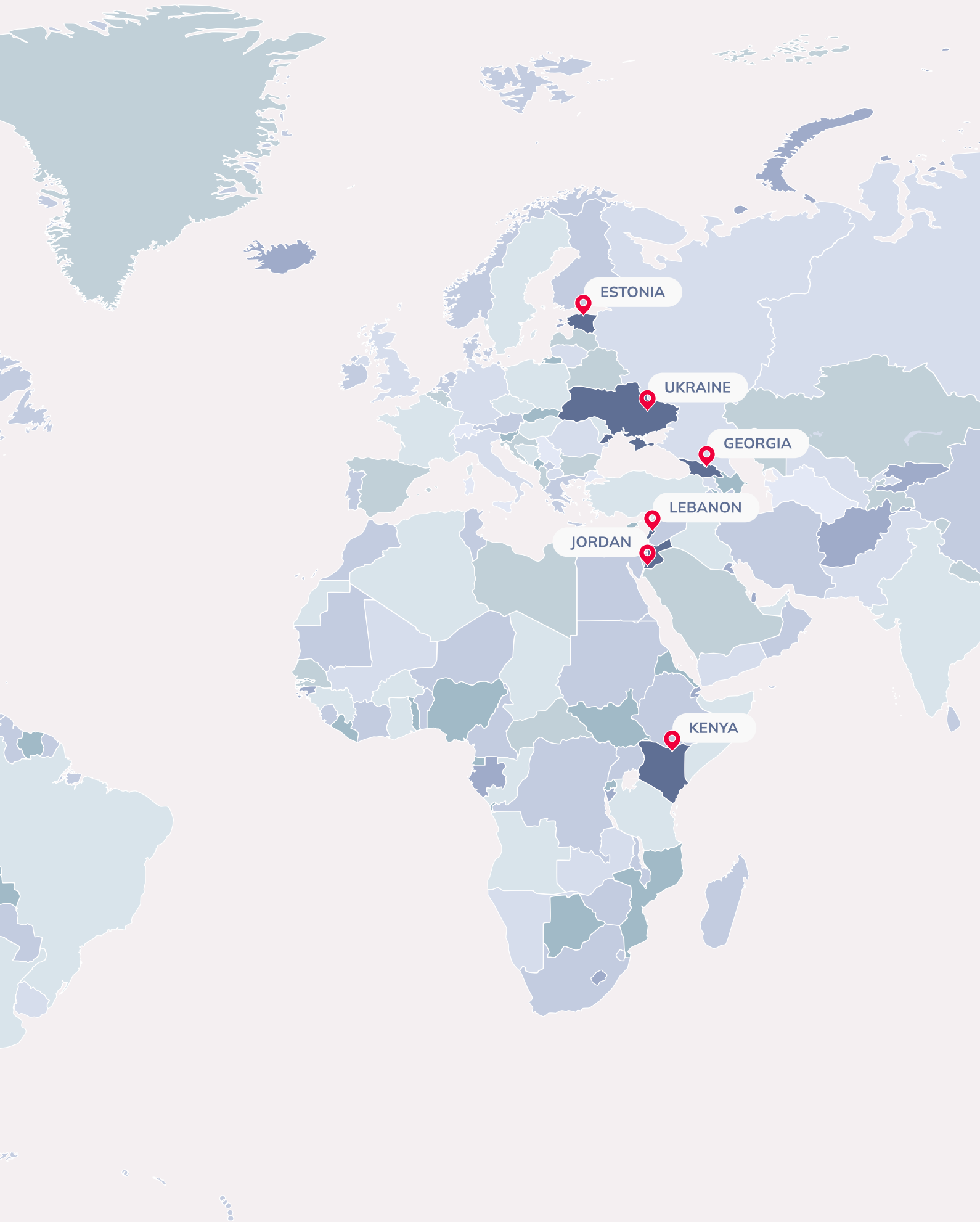


-  We mediated nearly 1,000 housing units for long-term housing to refugees in Estonia, i.e. approximately 3,200 people found a home
-  The number of calls received in our Estonian call center during peak times: over 3,000 calls per month
-  Number of people contacting our Ukraine call center during peak times: 300,000 per day
-  We organised nearly 500 group counselling sessions in Estonia, which over 3,000 people attended
-  We organised nearly 300 community events for women, men and children in Estonia
-  In Estonia, we distributed school grants worth €232,000 to nearly 5,000 children with a refugee background
-  Nearly 500 children received warm clothes through the winter clothing collection campaign in Estonia
-  We helped to kick off a total of 140 micro-businesses in Ukraine, Georgia, Kenya and Estonia



-  We distributed 2,900 blankets and 4,600 sleeping bags in Ukraine
-  We grew strawberries, peas and herbs in 8 greenhouses in Jordan, providing livelihoods opportunities to conflict-affected people
-  In a refugee camp in Kenya, we dug 7 wells to help to cope with the drought
-  We supported nearly 1,500 young people in life-skills training in Kenya and improved the digital skills of over 1,300 refugees living in Nairobi





ESTONIA

UKRAINE

GEORGIA

LEBANON

JORDAN

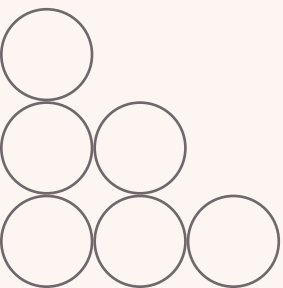
KENYA

# Awards

We received a Letter of Thanks from the Estonian Ministry of Foreign Affairs for helping Ukraine, the European Parliament recognised us with the European Citizen Award, together with Mondo and the Ukrainian Cultural Center, we received the “Koosmeele” and Initiative of the Year awards for the “For Ukraine!” campaign.



Eero Janson, the Director of the Estonian Refugee Council, was awarded the Order of Merit, Second Class "for his long-term work in the organization of humanitarian aid to refugees".



# **Overview of the programmes**

# Humanitarian Assistance programme

Estonian Refugee Council started providing international humanitarian assistance in **2014**. The aim of the programme is to provide timely, effective and need-based assistance to people who have had to leave their homes or have been otherwise affected by armed conflicts or natural disasters.

## Programme in numbers

### Estonia

- The number of people evacuated from the Polish border to Estonia: over 8,000
- The number of children who received warm winter clothes via the campaign organised in cooperation with the NGO Sõbralt Sõbrale: nearly 500
- The number of children receiving school grants: nearly 5,000
- The total sum of school grants: 232 000 euros



A school grant is a grant that allows buying of essential school supplies. When starting school, there are many small purchases in the form of notebooks, pens and other things, which add up to a significant amount of the family budget. The size of one grant was 50 euros. The year-long support program has been ERC's most extensive cash-based assistance program in Estonia.

### Ukraine

We are one of the largest international humanitarian aid organisations in Ukraine that provides cash assistance.

- Recipients of cash-based assistance in 2022: over 180,000 people
- Total amount of cash-based aid: over 31 million euros

Watch: animation

[“Four facts about why cash assistance is a great way to help people in Ukraine”](#)



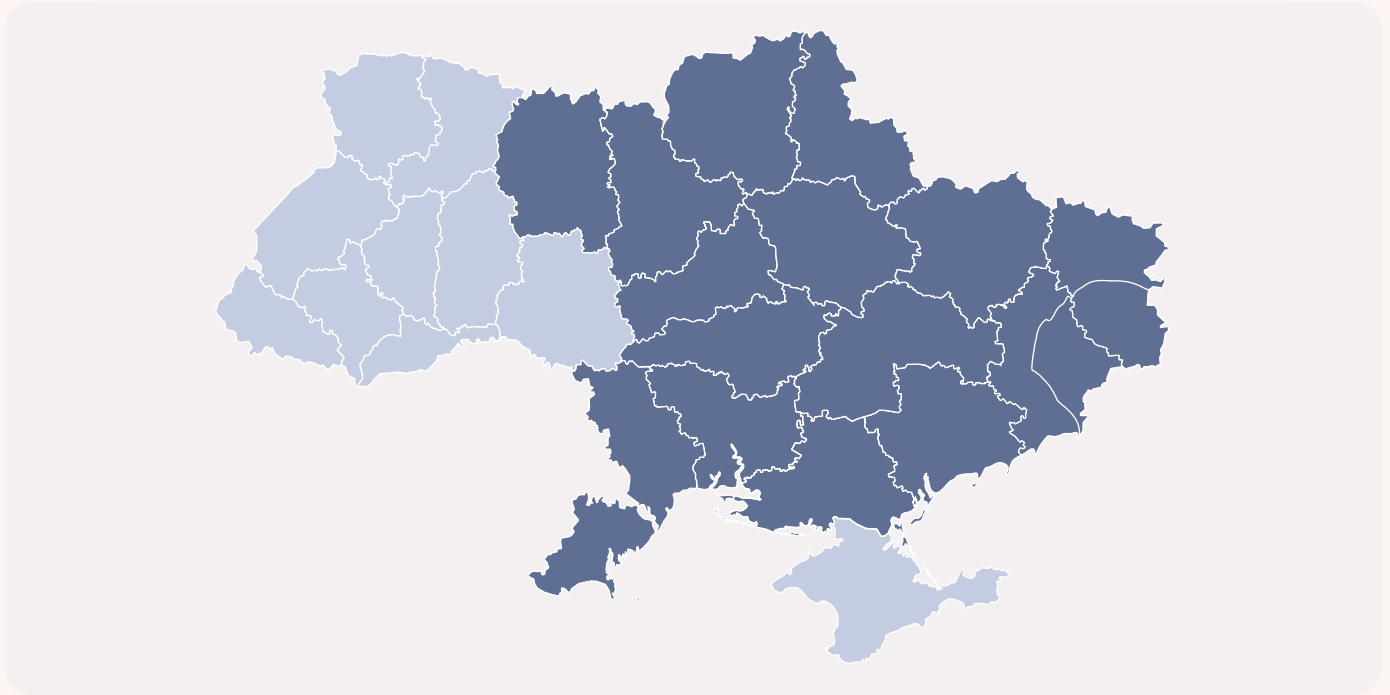
Watch: animation

[“Cash assistance: myths and realities”](#)









Regions where we distributed cash based aid in 2022.

- Number of blankets distributed: 2,900
- Number of sleeping bags distributed: 4,600
- Number of people who received food packages: 12,150
- Value of one food package: approx. 57 euros
- Large generators provided to critical infrastructure: 1



We were and are part of the Joint Market Monitoring Initiative (JMMI), within the framework of which we help the humanitarian aid sector to keep a constant overview of where and how the markets are functioning in Ukraine, whether and how quickly the prices of essential commodities are rising, etc. Our area of responsibility in 2022 was Zaporizhzhia and Kharkiv Oblasts.

[Listen to the Ukrainian-themed radio show Eksiilium](#)



[Listen to the radio show Eksiilium directly from Ukraine](#)

*(attention: the air raid sounds are used in the podcast)*



## Georgia

In 2022, we supported nearly 600 of the most vulnerable Ukrainian refugees who arrived in Georgia with funding from the Estonian Ministry of Foreign Affairs, over 200 of whom were children. We distributed cash-based assistance for winter needs to 262 families. The subsidy amount was 1000 GEL per family, or about €350.

[Listen to the radio show Eksilium directly from Georgia](#)



# Livelihoods and Economic Recovery programme

Estonian Refugee Council has supported the sustainable livelihoods of refugees and internally displaced people since **2016**.

The programme aims to increase the self-sufficiency of people affected by crises by supporting them in starting or expanding their businesses and/or effectively entering the labour market.

During the past nine years, we have implemented activities within the programme's framework in Estonia, Ukraine, Jordan, Kenya, and Georgia, offering refugees, internally displaced persons, and local vulnerable communities opportunities to create or expand businesses that would ensure a stable income. In addition, we have created social enterprises in Estonia, Lebanon, and Jordan. We also help by providing life and digital skills and supporting agricultural initiatives.

**In the livelihoods and economic recovery programme, we focused mainly on entrepreneurship. Why is it important to help refugees and internally displaced people in different parts of the world and help them create their businesses?**

- ✓ Own business ensures a sustainable income for those in need, so we can be sure that when our programme ends, people will be able to fend for themselves.
- ✓ Entrepreneurship is need-based, and people can start precisely the kind of business that is needed in their community at the moment, providing both the necessary services and ensuring a sustainable income for themselves at the same time.
- ✓ Having own business ensures dignity for beneficiaries - they can choose which business to start and can make their own decisions in the enterprise.
- ✓ With the entrepreneurship programme, we give people a hook, not a fish - we give knowledge that will not be lost even if people have to change their place of residence again for some reason.



One cycle of the entrepreneurship program lasts about **12 months**. First, the participants present their initial business idea, from which a jury of experts selects the strongest. The winners of the second round participate in the development program, where the business plans of the idea are shaped during the work and training. The best will be selected and receive the necessary equipment and materials to start a business and individual mentorship for six months.

## Programme in numbers

In 2022, more than a hundred businesses received start-up and expansion support within the livelihoods programme in different countries.

### Estonia

In Estonia, we supported Ukrainian women to start their enterprises in cooperation with Garage48.

- New business ideas: 80
- Existing businesses wanting to expand: 29
- New businesses which received support: 30
- Existing businesses which received support: 8



The fields of activity of the selected businesses varied. Most enterprises were established in catering, beauty and sewing. Some enterprises differed from the usual - for example, businesses offering healthcare or 3D printing services.

### Ukraine

In Ukraine, we helped women in vulnerable situations to start their own businesses for the fifth year. The Empowering Women Entrepreneurship Programme has helped to create more than 300 women-led micro- and small businesses and improve women's independent and sustainable livelihoods in the eastern part of the country.

- Supported small businesses from Zaporizhzhia, Dnipropetrovsk, Poltava, Chernihiv, Sumy, Kyiv (except Kyiv city), Kirovohrad and Cherkasy regions: 30
- Teams led by women who acquired new knowledge and skills and developed business plans within the program: 110



## Kenya

In Kenya, we supported entrepreneurial people starting their businesses for the first year.

- Number of people who have completed entrepreneurship training: 100

We operate in Kakuma Refugee Camp and Kalobeyei Integrated Settlement, home to around 250,000 people who have fled war or other crises from South Sudan, DRC, Somalia, Burundi, and elsewhere. We work in Kenya with our local partner Action Africa Help International (AAHI).



- Supported businesses: 27
- Growth in household income over six months: 38%

**i** In addition to financial support, which was, for example, used to purchase sewing machines, refrigerators, solar panels and welding machines, we offered the participants a versatile development program and individual mentorship.

In addition to business support, we helped establish a local agricultural cooperative and improve water supply by digging wells, therefore helping to increase food security in the area.

- People who received support: nearly 100
- Number of purchased diesel generators: 10
- Number of new wells: 7

**i** The established irrigation and pumping system allows farmers to grow fresh leafy vegetables better, improve food security and better cope with the drought that often prevails in the region.

We taught life skills to young people in a refugee camp and digital skills in the Kawangware area of Nairobi.

- Participants in life skills training: nearly 1,500
- Participants in digital skills training: over 1,300

[Listen to the radio show Eksiilium recorded in Kenya](#)



## Georgia

In Georgia, we supported internally displaced people by helping them start their own businesses for the second year to empower women affected by armed conflict.

- New businesses in the programme: 21
- Existing businesses in the programme: 24

**i** For example, a sewing salon, a community cafe, a florist and a dried fruit production were created as businesses.



## Jordan

In Jordan, we supported the self-sufficiency of Syrian refugees and vulnerable Jordanians for the sixth year.

The **eight** hydroponic greenhouses erected by ERC in 2021 continued to produce vegetables in 2022, providing livelihood opportunities to refugees and other conflict-affected people living in and near Ramtha.

**i** Jordan is one of the most water-scarce countries in the world – water-saving hydroponic greenhouses help save water in plant cultivation, and their productivity is up to **5 times** higher than conventional greenhouses.

[Listen to the radio program Eksiilium directly from Jordan](#)



## Estonian Refugee Council's social enterprise Siin & Sääl

In 2022, Siin & Sääl ran a café in Tallinn throughout the year, offered catering services and supplemented the selection of our e-store. For example, you could find Vyshyvankas made in Ukraine, a new collection of handmade jewellery from Georgia, bracelets from Kenya, etc.

In addition to the previously mentioned, Siin & Sääl focused on offering cultural and cooking evenings. The social enterprise was also represented with its products at several outdoor events, such as the Telliskivi Night Market and the Estonian Drama Theater Christmas Fair. In December, the annual Christmas bazaar took place in Tallinn, organised by Siin & Sääl together with refugees living in Estonia.

SIIN — SÄÄL





# Counselling programme

Estonian Refugee Council has been offering counselling and support services to recipients of international protection since **2012**.

The programme's purpose is to support the self-sufficiency of refugees in Estonia. As part of the counselling programme, we offer refugees high-quality, relevant and up-to-date information based on their personal needs to help them make informed decisions about rebuilding their lives in a new country.

Due to the increased number of refugees in 2022 in Estonia, we opened a call centre and counselling centre in Tallinn. We regularly held workshops and training all over Estonia, e.g. digital skills and labour market related counselling sessions, adaptation training and need-based individual support person service.

## Estonian Refugee Council's counselling programme:

- ✓ Offers high-quality and verified information about rights, obligations and opportunities in Estonia.
- ✓ Offers comprehensive counselling and, if necessary, refers people to other services.
- ✓ Supports independence and adaptation to the new society.
- ✓ Helps make the entire Estonian society more cohesive through various services.

Counselling services are provided based on people's needs and respecting them as experts in their own lives.

## Programme in numbers

- Monthly number of calls received at our call centre during peak period: over 3,000
  - Number of long-term accommodation offers mediated to Ukrainians: nearly 1,000
  - Number of training sessions organised: nearly 500
  - Number of people who completed the training: over 3,000
- Participants in group counselling sessions on adaptation: nearly 1,000
  - Participants in group counselling sessions on employment: nearly 500
  - Participants in group counselling sessions on digital skills: over 1,000
  - Participants in group counselling sessions on supporting child's adaptation: over 700

We continued to offer the adaptation program module to recipients of international protection.

- Training conducted during the year: 22
- Number of different languages: 5
- Participants in the training: over 300
- We supported refugees in Estonia affected by the pandemic.
- Number of the most vulnerable households that received material support: 33

At the end of the year, we also started offering adaptation programme training to beneficiaries of temporary protection.

- From the end of October to the end of December, that is, in two months, we trained nearly 3,000 Ukrainians in more than 100 trainings.

Frequently asked questions for Ukrainians in four languages



In cooperation with the actors of Vanemuine theatre, we started a campaign to find more rental homes for the Ukrainians who arrived in Estonia



# Community programme

Estonian Refugee Council has been conducting various community-oriented activities since **2017**.

The programme aims to create a more cohesive society by supporting refugees in adapting to a new society and the local or host community in the inclusion of newcomers. In addition, the community programme aims to identify systemic and practical obstacles to adaptation and integration and ensure the rights of refugees.

As part of the community programme, we regularly organise group activities, such as men's and women's groups, adaptation clubs, children's camps, and family events. Participating in events and group activities helps support mental well-being, and social and cultural adaptation, creates a sense of belonging, prevents isolation and contributes to further integration.

**The activities of the community program give people with a refugee or migrant background the opportunity to:**

- ✓ Meet people from different backgrounds and experiences to feel that they are not alone.
- ✓ Get support and motivation for learning the Estonian language and getting to know the culture.
- ✓ Create new networks and acquaintances and make friends in Estonia.
- ✓ Provide a sense of belonging and thereby improve mental well-being.
- ✓ Actively participate in social life and thereby initiate and implement new ideas.

When organising community events, ERC considers accessibility to various vulnerable groups (for example, the LGBT community, older people, and people with special needs). The activities are organised all over Estonia, focusing mainly on regions where more people with a refugee or migrant background live. A designated community coordinator manages each regional programme.



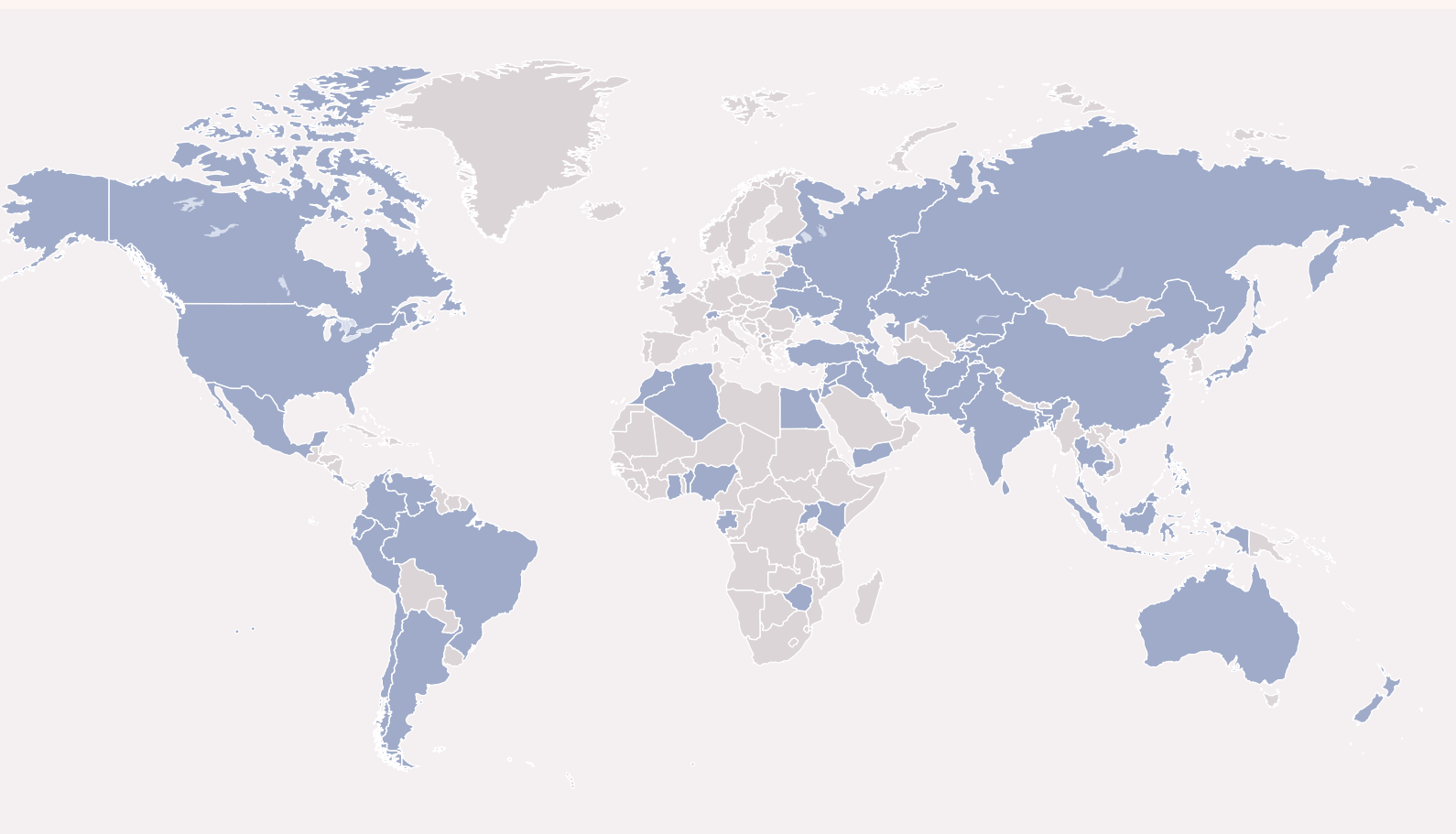


## Programme in numbers

During the year, **men's and women's groups** supporting mental well-being and networking, **adaptation clubs** and **family events** took place, as well as **work-related** and **parenting seminars** for people who arrived in Estonia from third countries.

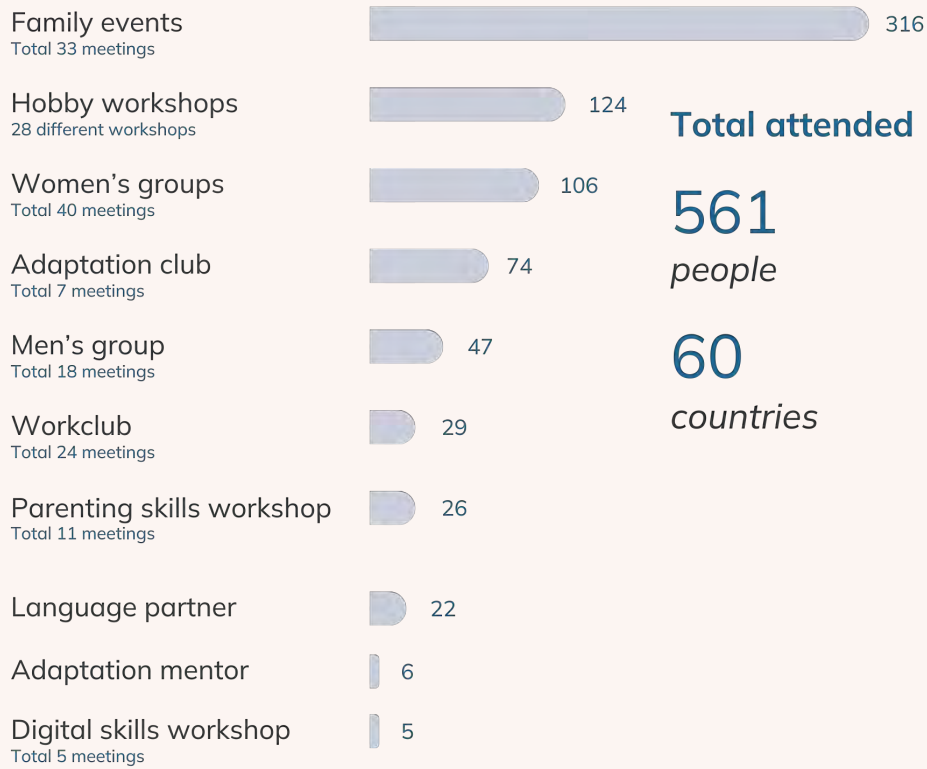
### #minuadapter adaptation program:

- Events in Tallinn, Tartu, Pärnu and Rakvere: ~170
- Total number of participants: nearly 600
- Number of different countries of origin: 60



The largest number of beneficiaries were from Ukraine (197 beneficiaries). Türkiye (30), Pakistan (26), India (24), Iran (24), Nigeria (22), Syria (20) and Russia (20). There were  $\leq 15$  participants from the remaining countries.

## Adaptation programme #minuadapter summary



### #minuadapter animations



- Number of children's camps: 5
- Children's camp participants: over 150

In cooperation with Tartu Folk University, we offered group activities to Ukrainian refugees to support learning the Estonian language.

The events organised across Estonia helped empower the Ukrainians and identify their concerns through leisure and joint activities.

Number of community events held together with the Estonian Human Rights Center: **125**

# Education and Awareness Programme

Estonian Refugee Council has been conducting various education-related and awareness-raising activities since **2015**.

The programme aims to raise awareness of forced migration and migration in general to help reduce fear and anxiety arising from ignorance and introduce the opportunities created by migration. The programme highlights the new possibilities (new knowledge, labour, innovation, cultural richness) and challenges (discrimination, human rights violations, armed conflicts, climate change, trauma, cultural differences, adaptation and integration in a new society) accompanying migration.

The programme helps to create a more cohesive society by focusing on different target groups such as the general public, young people, and specialists in various fields who come into contact with people with refugee and migrant backgrounds.

## Education and Awareness Programme:

- ✓ Introduces to the public and promotes dialogue in the wider Estonian society on the topics of migration, asylum, integration and adaptation.
- ✓ Is adapted to the interests and needs of professionals in various fields who come into contact with people with refugee and immigrant backgrounds.
- ✓ Involves young people in learning about (forced) migration and integration in an interactive and comprehensible way.
- ✓ Increases the tolerance and empathy of the target groups towards people with a refugee or migrant background.
- ✓ Consults and, if possible, involve people with refugee or migrant backgrounds in the development and distribution of programme materials and in conducting training workshops and public events.

## Programme in numbers

We organised the "Open Beginning" training program for kindergarten teachers in Tartu, Tallinn and Rakvere and continued the counselling programme aimed at them.

- Number of training programs: 3
- Participating kindergarten groups from all over Estonia: 15

**i** Thanks to the advice and support offered, based on the feedback collected from the kindergartens, the confidence of the participants to accept children with a refugee or migrant background improved.

In cooperation with the SiLab, we conducted a service design and mentoring programme for cultural and sports institutions, with the help of which the institutions could develop and test services targeting third-country nationals.

- Sports institutions that have completed the program: 4
- Cultural institutions participating in the program: 6

**i** The program developed, for example, rock climbing camps for children, a language cafe, offering basketball training for Ukrainians, and nature trips.

We created a discussion game called "Diamond Island", which young people can play to learn about the challenges of adaptation and integration and simultaneously develop solutions. The game "Diamond Island" mainly aims at young people aged 12-19 to raise awareness about migration.

- Number of schools which received and played the game: 10

Every year on June 20, World Refugee Day, we organise an event to inform people about refugees and forced migration issues. In 2022, we were in public with an information desk in the Telliskivi Creative City.

We put together an exhibition, "**Wolf in Sheep's Skin**", which talks about sexism and the exploitation of refugees in the migration crisis, to draw attention to the darker side of our society. The exhibition aims to highlight the self-interested aid offers that the staff and volunteers of ERC encountered in the spring of 2022. The exhibition was opened in cooperation with Astri Group in Tallinn Central Market and continued to move across Estonia.





Under the guidance of the Estonian Refugee Council and Estonian musicians, a music album of young people with a migrant background was completed, where eight people living in Estonia share their joys and worries about starting life in a new environment and country through songs.



[Watch the video](#)



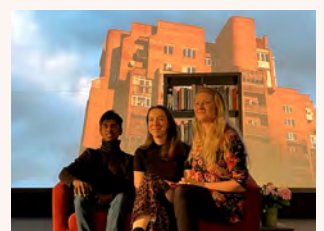
*An awareness-raising video with a hidden camera in Tartu was completed.*

The Youth Displaced vlog series was being made, in which six young people showed their lives where the 'ordinary person' does not set foot: in refugee camps in the Middle East and Africa, as well as in Eastern Ukraine and a settlement of internally displaced people in Georgia. The six main characters were also 'ordinary people' until the war forced them to leave their homes. These young people are **Artur from Ukraine, Bassam and Esraa from Syria, Niharlsan from Sri Lanka, Martha from South Sudan, and Mariam from Georgia.** "My home has been stolen from me, but now it's just Ukraine in general," said Artur, who had to force leave his safe place for the second time.

[Youth displaced](#)



The vlog series was made into a documentary film titled "**The Children of Stolen Homes**" in 2023.



# Mental Health programme

Estonian Refugee Council has been carrying out activities supporting the mental health of refugees since **2019**.

The program aims to offer various activities supporting mental health, including group and individual therapy sessions, to increase the psychological well-being of refugees and ensure a healthier and more balanced society on a larger scale.



Refugees are more likely than other people to suffer from mental health problems such as depression, anxiety and post-traumatic stress disorder (PTSD) as they face stressors and traumatic events at different stages of their journey. Many do not have access to mental health services, or the language barrier prevents them from seeking help.

Mental balance is essential so that when living in a new environment, people can successfully study, work and contribute positively to the host community and society.

## Programme in numbers

### NET (Narrative Exposure Therapy)

NET is an evidence-based and relatively easy-to-learn mental health support tool that professionals can use to support people with complex trauma.

- Conducted NET therapy training for mental health specialists: 11

### Mindspring

Together with the non-profit organisation Peasjad, we brought to and piloted in Estonia a methodology called MindSpring, which supports people with a refugee background adapting to a new environment. The first training of facilitators took place in November 2022.



MindSpring is a unique method of group counselling, where a coach leads group meetings with similar experience, origin and language, who understands the participants' problems and creates a sense of trust and security.



### Online therapy

Online therapy is a session where the person in need of help is offered psychological support in the native language via a video bridge. Therapy in the mother tongue is proven to be more effective than conducting therapy in a foreign language, as it ensures a better mutual understanding between the parties, and it is easier and more accurate for the person in need to express themselves. So far, Estonian Refugee Council has offered online therapy sessions in Arabic and Turkish.

[Listen to the radio program Eksilium, where we talk about mental wellness](#)



# Advocacy and Protection programme

Estonian Refugee Council has been protecting refugees' rights and well-being through advocacy since **2001**.

The programme aims to protect the rights and well-being of refugees through upholding and monitoring international law, promoting adopting evidence-based and effective practices, and participating in sectoral discussions and legislative processes.

In **2022**, we were primarily engaged in advocacy on the topic of the reception of Ukrainian refugees. We helped ensure access to protection status and necessary services. We participated in relevant working groups and coordination bodies where we shared best practices and drew attention to service gaps and challenges through the eyes of refugees.



In addition, we helped to ensure that the problems associated with the amendment of the State Border Act and the contradiction with international law received sufficient attention in the Estonian parliament and the public. To this end, together with the Human Rights Center, we submitted our objections to the law amendment and raised the issue at advocacy meetings and in public.

Within the advocacy programme, we cooperate closely with other human rights protection organisations in Estonia and the European umbrella organisation European Council on Refugees and Exiles (ECRE).

# Financing

# Financing

Estonian Refugee Council's programs and projects are financed by:

1. Institutional donors 70%, private donors 30%

2. 70% of institutional donors in 2022 were divided as follows:

IRC 5 520 000 €      UN/OCHA 3 530 000 €

ECHO 5 280 000 €      Other 1 090 000 €

**TOTAL: 15 420 000 €**

3. 30% of the funding from private donors was distributed as follows:

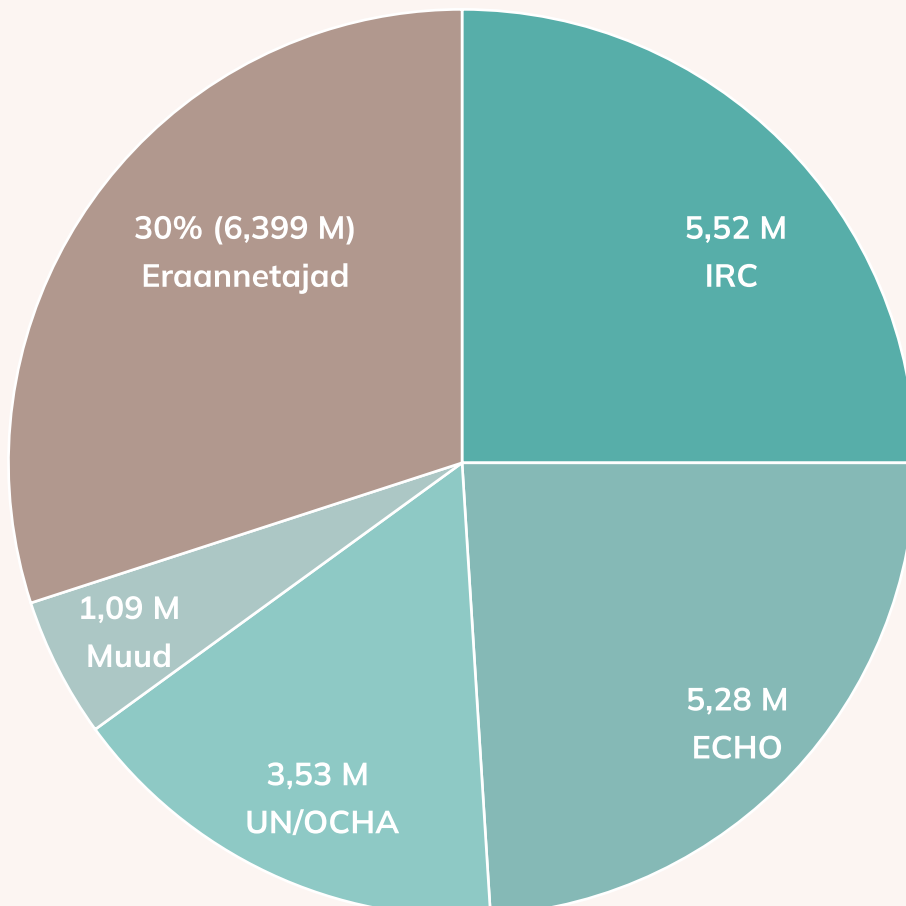
Estonian private individuals 2 619 000 €      Foreign individuals 45 000 €

Estonian organisations 2 039 000 €      Foreign organisations 1 696 000€

Total from Estonia: **4 658 000 €**

Total from abroad: **1 741 000 €**

**TOTAL: 6 399 000 €**



## Our institutional donors

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**OCHA**  
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Varjupaiga-, Rände- ja  
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**King Baudouin  
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**EERO**  
Eesti Oikumeeniline  
Abistamis-  
organisatsioon

**USA saatkond**

## The annual accounts

### Statement of financial position

(In Euros)

	31.12.2022	31.12.2021	Note
<b>Assets</b>			
Current assets			
Cash and cash equivalents	3 022 096	648 018	
Receivables and prepayments	265 817	26 813	2,3
<b>Total current assets</b>	<b>3 287 913</b>	<b>674 831</b>	
Non-current assets			
Receivables and prepayments	3 500	2 500	2
Property, plant and equipment	18 988	0	4
Intangible assets	306	0	
<b>Total non-current assets</b>	<b>22 794</b>	<b>2 500</b>	
<b>Total assets</b>	<b>3 310 707</b>	<b>677 331</b>	
<b>Liabilities and net assets</b>			
Liabilities			
Current liabilities			
Payables and prepayments	213 552	54 021	5
Grants with special terms	1 120 678	560 612	7
<b>Total current liabilities</b>	<b>1 334 230</b>	<b>614 633</b>	
Non-current liabilities			
Payables and prepayments	1 025 337	0	5
<b>Total non-current liabilities</b>	<b>1 025 337</b>	<b>0</b>	
<b>Total liabilities</b>	<b>2 359 567</b>	<b>614 633</b>	
Net assets			
Accumulated surpluses (deficits) from previous periods	87 576	4 229	
Surplus (deficit) for the period	863 564	58 469	
<b>Total net assets</b>	<b>951 140</b>	<b>62 698</b>	
<b>Total liabilities and net assets</b>	<b>3 310 707</b>	<b>677 331</b>	

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## Statement of revenues and expenses

(In Euros)

	2022	2021	Note
Revenue			
Grants and donations	21 822 004	1 145 854	
Business income	209 823	8 070	
<b>Total revenue</b>	<b>22 031 827</b>	<b>1 153 924</b>	
Expenses			
Direct cost of projects financed by grants for special purposes	-17 003 286	-1 068 418	8
Other operating expense	-4 086 830	-23 910	
Employee expense	-138 336	-680	9
Depreciation and impairment loss (reversal)	-4 259	0	4
Other expenses	-235	-2 500	
<b>Total expenses</b>	<b>-21 232 946</b>	<b>-1 095 508</b>	
<b>Surplus (deficit) from operating activities</b>	<b>798 881</b>	<b>58 416</b>	
Interest income	127	53	
Other financial income and expense	64 556	0	
<b>Net surplus (deficit) for the period</b>	<b>863 564</b>	<b>58 469</b>	

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## Statement of cash flows

(In Euros)

	2022	2021
Cash flows from operating activities		
Surplus (deficit) from operating activities	798 881	58 416
Adjustments		
Depreciation and impairment loss (reversal)	4 259	0
Other adjustments	24 878	2 500
<b>Total adjustments</b>	<b>29 137</b>	<b>2 500</b>
Adjustments for operating receivables and prepayments	-239 004	-22 415
Adjustments for operating liabilities and prepayments	1 744 934	124 597
Interest received	127	53
<b>Total cash flows from operating activities</b>	<b>2 334 075</b>	<b>163 151</b>
Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	-23 553	0
Loans given	-1 000	-2 500
<b>Total cash flows from investing activities</b>	<b>-24 553</b>	<b>-2 500</b>
<b>Total cash flows</b>	<b>2 309 522</b>	<b>160 651</b>
Cash and cash equivalents at beginning of period	648 018	487 367
<b>Change in cash and cash equivalents</b>	<b>2 309 522</b>	<b>160 651</b>
Effect on exchange rate changes on cash and cash equivalents	64 556	0
Cash and cash equivalents at end of period	3 022 096	648 018


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## Statement of changes in net assets

(In Euros)

	Total net assets	
	Accumulated surpluses deficits from previous period	
<b>31.12.2020</b>	4 229	4 229
Net surplus (deficit) for the period	58 469	58 469
<b>31.12.2021</b>	62 698	62 698
Net surplus (deficit) for the period	863 564	863 564
Other changes in net assets	24 878	24 878
<b>31.12.2022</b>	951 140	951 140

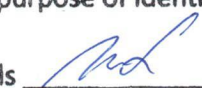
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## Notes

### Note 1 Accounting policies

#### General information

The annual accounting report for 2022 has been prepared based on the Estonian financial reporting standard. The basic requirements of good accounting practice are established in the Accounting Act, which are supplemented by the regulations of the Government of the Republic and the Minister of Finance and the guidelines, standards and recommendations issued by the Accounting Committee of the Republic of Estonia. The annual accounting report is prepared in euros.

MTÜ Eesti Pagulasabi has branches in Jordan and Ukraine. Separate accounts are kept for the branch in the country of location. The annual reports of the branches have been audited in the host country and are reflected in the data composition of the report of the MTÜ Eesti Pagulasabi.

#### Cash and cash equivalents

Cash and cash equivalents are recorded as cash in the cash register and in the bank.

#### Foreign currency transactions and assets and liabilities denominated in a foreign currency

Transactions denominated in foreign currency are reflected based on the exchange rates of the European Central Bank that were officially valid on the day of the transaction. Gains and losses from foreign currency transactions are recorded in the income statement as income and expense for the period.

#### Receivables and prepayments

Unreceived invoices from buyers are assessed in the balance sheet based on the amounts likely to be received and included in the amount of net realization on an accrual basis. In doing so, each specific customer's claim is evaluated separately, taking into account the known information about the customer's ability to pay.

#### Plant, property and equipment and intangible assets

Tangible fixed assets are initially taken into account at their acquisition cost, which consists of the purchase price (including customs duty and other non-refundable taxes) and expenses directly related to the acquisition, which are necessary to bring the asset to its working condition and location.

Tangible fixed assets are recorded in the balance sheet at their acquisition cost, from which accumulated depreciation and possible discounts resulting from a decrease in value have been deducted.

Expenditures that are made with the aim of securing and maintaining future income from the asset are reflected in the expenses of the reporting period when these expenses are incurred.

**Minimal acquisition cost** 1000 EUR

#### Useful life by assets group (years)

Assets group name	Useful life
Computers	4 years
Other fixed assets	5 years

#### Financial liabilities

All financial liabilities (debts to suppliers, loans received and other short and long-term liabilities) are initially taken into account at their acquisition cost, which is the fair value of the consideration to be paid.

The original acquisition cost also includes all expenses directly related to the acquisition. Further recognition is carried out using the adjusted acquisition cost method.

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The adjusted acquisition cost of short-term financial liabilities is generally equal to their nominal value, which is why short-term financial liabilities are recorded in the balance sheet in the amount due.

#### Grants and donations

As a general rule, targeted financing is recognized as income in those periods when the costs that the targeted financing is intended to compensate for occur. Targeted financing that is received for expenses incurred in previous periods or that does not involve additional forward-looking conditions is recognized as income in the period when the targeted financing took place. Target financing is not recognized as revenue until there is sufficient certainty that the company meets the conditions related to the target financing and the target financing will be received. Potential liabilities associated with targeted financing are reflected in the report as provisions or potential liabilities. Target financing is recorded using the gross method. Grants are recorded in income and expenses, observing the accrual principle. Grants received and transferred for mediation are recorded simultaneously in income and expenses.

Membership fees are recorded in income in the periods for which they are received.

#### Revenue recognition

Income from the sale of goods is recognized after the transaction has taken place, and income from the sale of services after the service has been provided. Revenues from the sale of goods are recorded as net income.

#### Taxation

Taxes calculated from labor costs are recorded as an expense of payroll taxes in the month in which the obligation arises. Taxes withheld from labor costs are recorded as a tax liability in the month the payments are made. Taxes related to income are recorded in accordance with applicable laws.

#### Related parties

When preparing the annual report, the members of the board of the association are considered related parties.


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## Note 2 Receivables and prepayments

(In Euros)

	31.12.2022	Allocation by remaining maturity		Note
		Within 12 months	1 - 5 years	
Accounts receivable	94 053	94 053	0	
Accounts receivables	94 053	94 053	0	
Tax prepayments and receivables	11 674	11 674	0	3
Loan receivables	3 779	279	3 500	
Other receivables	244	244	0	
Accrued income	244	244	0	
Prepayments	159 567	159 567	0	
Deferred expenses	159 541	159 541	0	
Other paid prepayments	26	26	0	
<b>Total receivables and prepayments</b>	<b>269 317</b>	<b>265 817</b>	<b>3 500</b>	

	31.12.2021	Allocation by remaining maturity		Note
		Within 12 months	1 - 5 years	
Accounts receivable	300	300	0	
Accounts receivables	300	300	0	
Tax prepayments and receivables	678	678	0	3
Loan receivables	2 779	279	2 500	
Other receivables	53	53	0	
Interest receivables	53	53	0	
Prepayments	25 503	25 503	0	
Deferred expenses	25 503	25 503	0	
<b>Total receivables and prepayments</b>	<b>29 313</b>	<b>26 813</b>	<b>2 500</b>	

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### Note 3 Tax prepayments and liabilities

(In Euros)

	31.12.2022		31.12.2021	
	Tax prepayments	Tax liabilities	Tax prepayments	Tax liabilities
Corporate income tax	0	8	0	0
Value added tax	0	18 622	0	0
Personal income tax	0	16 179	0	4 813
Social tax	0	27 621	0	8 501
Contributions to mandatory funded pension	0	1 418	0	509
Unemployment insurance tax	0	2 004	0	618
Prepayment account balance	11 674		678	
<b>Total tax prepayments and liabilities</b>	<b>11 674</b>	<b>65 852</b>	<b>678</b>	<b>14 441</b>

### Note 4 Property, plant and equipment

(In Euros)

			Total
	Computers and computer systems	Other property, plant and equipment	
Acquisitions and additions	19 150	4 097	23 247
Other acquisitions and additions	19 150	4 097	23 247
Depreciation	-4 135	-124	-4 259
<b>31.12.2022</b>			
Carried at cost	19 150	4 097	23 247
Accumulated depreciation	-4 135	-124	-4 259
<b>Residual cost</b>	<b>15 015</b>	<b>3 973</b>	<b>18 988</b>

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## Note 5 Payables and prepayments

(In Euros)

	31.12.2022	Allocation by remaining maturity		Note
		Within 12 months	1 - 5 years	
Trade payables	28 096	28 096		0
Employee payables	119 040	119 040		0
Tax payables	65 852	65 852		3
Other payables	564	564		0
Other accrued expenses	564	564		0
Prepayments received	1 025 337	0	1 025 337	
Other received prepayments	1 025 337	0	1 025 337	
<b>Total payables and prepayments</b>	<b>1 238 889</b>	<b>213 552</b>	<b>1 025 337</b>	

	31.12.2021	Allocation by remaining maturity		Note
		Within 12 months	1 - 5 years	
Trade payables	5 580	5 580		
Employee payables	30 112	30 112		
Tax payables	14 441	14 441		3
Other payables	3 888	3 888		
Other accrued expenses	3 888	3 888		
<b>Total payables and prepayments</b>	<b>54 021</b>	<b>54 021</b>		

## Note 6 Employee payables

(In Euros)

	31.12.2022	31.12.2021
Remuneration liability	101 089	27 480
Vacation pay liability	17 951	2 632
<b>Total employee payables</b>	<b>119 040</b>	<b>30 112</b>

## Note 7 Grants with special terms

(In Euros)

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	31.12.2020	Received	Repaid	Recognized in statement of revenues and expenses	31.12.2021
	Liabilities				Liabilities
Grants for operating expenses					
	176 100	938 023	0	-861 994	252 129
	193 815	255 000	0	-171 440	277 375
	58 721	0	-10 000	-44 690	4 031
	16 921	65 050	-1	-54 893	27 077
<b>Total grants for operating expenses</b>	445 557	1 258 073	-10 001	-1 133 017	560 612
<b>Total grants</b>	445 557	1 258 073	-10 001	-1 133 017	560 612
	31.12.2021	Received	Repaid	Recognized in statement of revenues and expenses	31.12.2022
	Liabilities				Liabilities
Grants for operating expenses					
	252 129	688 326	0	-874 365	66 090
	277 375	609 716	-79 749	-533 258	274 084
	4 031	50 000	0	-42 808	11 223
	27 077	51 935	0	-41 208	37 804
	0	5 279 322	0	-5 279 322	0
	0	51 301	0	-50 486	815
	0	5 520 631	0	-5 503 865	16 766
	0	197 930	0	-165 641	32 289
	0	55 220	0	-48 205	7 015
	0	3 530 627	0	-2 856 034	674 593
<b>Total grants for operating expenses</b>	560 612	16 035 008	-79 749	-15 395 192	1 120 679
<b>Total grants</b>	560 612	16 035 008	-79 749	-15 395 192	1 120 679

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## Note 8 Direct expenses of projects financed by grants and donations

(In Euros)

	2022	2021
Transportation expense	3 008	144
Leases	37 535	17 953
Office expense	5 339	1 354
Travel expense	36 237	27 405
Training expense	59 714	6 673
Labor expense	663 323	300 737
Other operating expenses	256 367	59 349
Humanitarian assistance	3 342 862	6 037
Expenses of project partners	12 574 595	635 634
Awareness activities	24 306	13 132
<b>Total direct expenses of projects financed by grants and donations</b>	<b>17 003 286</b>	<b>1 068 418</b>

## Note 9 Labor expense

(In Euros)

	2022	2021
Wage and salary expense	606 493	225 432
Social security taxes	195 166	75 985
<b>Total labor expense</b>	<b>801 659</b>	<b>301 417</b>
Thereof disclosed as direct expenses of projects financed by grants and donations	663 323	300 737
Average number of employees in full time equivalent units	33	13

## Note 10 Related parties

(In Euros)

Number of members by the end of economic year	31.12.2022	31.12.2021
Number of private person members	5	5

### Related party balances according to groups

LONG TERM	31.12.2022	31.12.2021
Receivables and prepayments		
Subsidiaries	3 500	2 500
<b>Total receivables and prepayments</b>	<b>3 500</b>	<b>2 500</b>

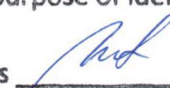
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GIVEN LOANS	31.12.2020	Given loans	Given loans repayments	31.12.2021
Subsidiaries	0	2 500	0	2 500
<b>Total given loans</b>	<b>0</b>	<b>2 500</b>	<b>0</b>	<b>2 500</b>

GIVEN LOANS	31.12.2021	Given loans	Given loans repayments	31.12.2022
Subsidiaries	2 500	1 000	0	3 500
<b>Total given loans</b>	<b>2 500</b>	<b>1 000</b>	<b>0</b>	<b>3 500</b>

BOUGHT	2022		2021	
	Services		Services	
Subsidiaries	6 595		367	
<b>Total bought</b>	<b>6 595</b>		<b>367</b>	

Remuneration and other significant benefits calculated for members of management and highest supervisory body		
	2022	2021
Remuneration	104 726	61 241

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*June 28, 2023*

## INDEPENDENT AUDITOR'S REPORT

Eesti Pagulasabi MTÜ Management

### Opinion

We have audited the financial statements of Eesti Pagulasabi MTÜ (the Company), which comprise the statement of financial position as at December 31, 2022 and the statement of comprehensive income, statement of cash flows and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with Estonian financial reporting standard.

### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (Estonia) (ISAs (EE)). 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 Company in accordance with the Code of Ethics for Professional Accountants (Estonia) (including Independence Standards), 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.

### Other Information

Management is responsible for the other information.

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

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



## Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Estonian financial reporting standard, and for such internal control as management determines 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, management is responsible for assessing the 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

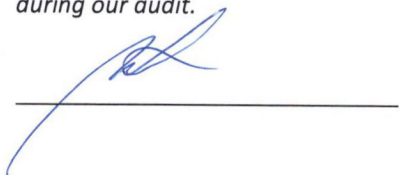
## Auditor's Responsibilities for the Audit of the Financial Statements

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 (EE) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (EE), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.<sup>1</sup>
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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





/signature/

Maarika Lihtsa

Sworn Auditor no 621

Lihtsalt Teenused OÜ

Licence no 289

Vanemuise 21a, Tartu 51003

Estonia

June 28, 2023