

2016 year annual report, Sihtasutus Eesti Inimõiguste Keskus (90012202)[Compiling a report](#)[Reviewing a report](#)[Signing a report](#)[Auditing of the annual accounts](#)[Submission of a report](#)[Back to the main view of the report](#)**Statement of financial position**

(In Euros)

| | 31.12.2016 | 31.12.2015 | Note |
|--|---------------|---------------|------|
| Assets | | | |
| Current assets | | | |
| Cash and cash equivalents | 6 803 | 19 351 | 2 |
| Receivables and prepayments | 9 146 | 48 358 | 3 |
| Total current assets | 15 949 | 67 709 | |
| Total assets | 15 949 | 67 709 | |
| Liabilities and net assets | | | |
| Liabilities | | | |
| Current liabilities | | | |
| Payables and prepayments | 5 724 | 17 781 | 4,5 |
| Grants with special terms | 3 796 | 43 857 | 6 |
| Total current liabilities | 9 520 | 61 638 | |
| Total liabilities | 9 520 | 61 638 | |
| Net assets | | | |
| Foundation/Issued capital | 13 | 13 | |
| Accumulated surpluses (deficits) from previous periods | 6 058 | 5 853 | |
| Surplus (deficit) for the period | 358 | 205 | |
| Total net assets | 6 429 | 6 071 | |
| Total liabilities and net assets | 15 949 | 67 709 | |

Statement of revenues and expenses

(In Euros)

| | 2016 | 2015 | Note |
|---|-----------------|-----------------|------|
| Revenue | | | |
| Grants and donations | 179 671 | 223 365 | 6,7 |
| Business income | 6 412 | 0 | |
| Other income | 0 | 1 083 | |
| Total revenue | 186 083 | 224 448 | |
| Expenses | | | |
| Direct cost of projects financed by grants for special purposes | -183 364 | -223 893 | 6 |
| Other operating expense | -2 361 | -350 | |
| Total expenses | -185 725 | -224 243 | |
| Surplus (deficit) from operating activities | 358 | 205 | |
| Net surplus (deficit) for the period | 358 | 205 | |

Statement of cash flows, indirect method

(In Euros)

| | 2016 | 2015 | Note |
|---|----------------|----------------|------|
| Cash flows from operating activities | | | |
| Surplus (deficit) from operating activities | 358 | 205 | |
| Adjustments for operating receivables and prepayments | 39 212 | 4 244 | 3 |
| Adjustments for operating liabilities and prepayments | -12 057 | -11 313 | 5 |
| Proceeds from grants with special terms | 133 935 | 193 813 | 6 |
| Total cash flows from operating activities | 161 448 | 186 949 | 6 |
| Cash flows from financing activities | | | |

| | | | |
|---|-----------------|-----------------|---|
| Proceeds from grants with special terms | -173 996 | -224 767 | 6 |
| Total cash flows from financing activities | -173 996 | -224 767 | |
| Total cash flows | -12 548 | -37 818 | |
| Cash and cash equivalents at beginning of period | 19 351 | 57 169 | |
| Change in cash and cash equivalents | -12 548 | -37 818 | |
| Cash and cash equivalents at end of period | 6 803 | 19 351 | 2 |

Statement of changes in net assets

(In Euros)

| | | | Total net assets |
|--------------------------------------|---------------------------|---|------------------|
| | Foundation/Issued capital | Accumulated surpluses deficits from previous period | |
| 31.12.2014 | 13 | 5 853 | 5 866 |
| Net surplus (deficit) for the period | | 205 | 205 |
| 31.12.2015 | 13 | 6 058 | 6 071 |
| Net surplus (deficit) for the period | | 358 | 358 |
| 31.12.2016 | 13 | 6 416 | 6 429 |

Note 1: Accounting policies

General information

Sihtasutuse raamatupidamise aastaaruanne on koostatud kooskõlas Eesti hea raamatupidamistavaga.

Raamatupidamise aastaaruanne on koostatud järgides Eesti Raamatupidamise Seaduses toodud põhimõtteid ja printsiipe, mida täiendavad Raamatupidamise Toimkonna poolt välja antud juhendid.

Sihtasutuse majandusaasta vältab 01.jaanuarist 31.detsembrini.

Raamatupidamise aastaaruande koostamisel on lähtutud soetusmaksumuse printsiibist.

Sihtasutus on koostanud täismahus majandusaasta aruande.

Raamatupidamise aastaaruanne on eurodes.

Cash and cash equivalents

Raha ja selle ekvivalentidena kajastatakse, bilansis raha kirjel ja rahavoogude aruandes, pangakontode jääke.

Receivables and prepayments

Nõuetena ostjate vastu kajastatakse sihtasutuse tavapärase põhitegevuse käigus tekkinud lühiajalisi nõudeid. Nõudeid ostjate vastu kajastatakse korrigeeritud soetusmaksumuses (s.o nominaalväärtus miinus vajadusel tehtavad allahindlused).

Individaalselt oluliste nõuete väärtuse langust (st. vajadust allahindluseks) hinnatakse iga ostja kohta eraldi.

Kõiki muid nõudeid (viitlaekumised, muud lühiajalised nõuded) kajastatakse korrigeeritud soetusmaksumuses.

Lühiajaliste nõuete korrigeeritud soetusmaksumus on üldjuhul võrdne nende nominaalväärtusega (miinus võimalikud allahindlused), mistõttu lühiajalisi nõudeid kajastatakse bilansis tõenäoliselt laekavas summas.

Financial liabilities

Kõik finantskohustised (võlad tarnijatele, viitvõlad ning muud lühiajalised võlakohustised) võetakse algselt arvele nende soetusmaksumuses, mis sisaldab ka kõiki soetamisega otseselt kaasnevaid kulutusi. Edasine kajastamine toimub korrigeeritud soetusmaksumuse meetodil.

Lühiajaliste finantskohustiste korrigeeritud soetusmaksumus on üldjuhul võrdne nende nominaalväärtusega, mistõttu lühiajalisi finantskohustisi kajastatakse bilansis maksmisele kuuluvas summas.

Finantskohustis liigitatakse lühiajaliseks, kui selle tasumise tähtaeg on kaheteist kuu jooksul alates bilansikuupäevast; või ettevõtte pole tingimusteta õigust kohustise tasumist edasi lükata rohkem kui 12 kuud pärast bilansikuupäeva.

Sihtotstarbelised tasud, annetused ja toetused

Tegevuse sihtfinantseerimist kajastatakse tuluna siis, kui sihtfinantseerimise laekumine on praktiliselt kindel ja sihtfinantseerimisega seotud sisulised tingimused on täidetud.

Saadud sihtfinantseerimine, mille puhul tuluna kajastamise tingimused ei ole täidetud, kajastatakse bilansis kohustisena

Revenue recognition

Tegevuse sihtfinantseerimist kajastatakse tuluna siis, kui sihtfinantseerimise laekumine on praktiliselt kindel ja sihtfinantseerimisega seotud sisulised tingimused on täidetud. Saadud sihtfinantseerimine, mille puhul tuluna kajastamise tingimused ei ole täidetud, kajastatakse bilansis kohustisena

Related parties

Sihtasutuse aastaaruande koostamisel on loetud seotud osapoolteks:

1. asutajaid
2. tegev- ja kõrgemat juhtkonda;
3. eespool loetletud isikute lähedasi pereliikmeid ja nende poolt kontrollitavaid või nende olulise mõju all olevaid ettevõtteid.

Note 2: Cash and cash equivalents

(In Euros)

| | 31.12.2016 | 31.12.2015 |
|--|--------------|---------------|
| Total cash and cash equivalents | 6 803 | 19 351 |

Summast 6 803 eur on kassas oleva raha summa 450 eur

Note 3: Receivables and prepayments

(In Euros)

| | 31.12.2016 | Within 12 months | Note |
|--|---------------|------------------|------|
| Accounts receivable | 4 500 | 4 500 | |
| Tax prepayments and receivables | 149 | 149 | 4 |
| Other receivables | 3 952 | 3 952 | |
| Prepayments | 492 | 492 | |
| Aruandvad isikud | 53 | 53 | |
| Total receivables and prepayments | 9 146 | 9 146 | |
| | 31.12.2015 | Within 12 months | Note |
| Accounts receivable | 4 375 | 4 375 | |
| Tax prepayments and receivables | 71 | 71 | 4 |
| Other receivables | 42 535 | 42 535 | |
| Accrued income | 42 535 | 42 535 | |
| Prepayments | 1 377 | 1 377 | |
| Total receivables and prepayments | 48 358 | 48 358 | |

Note 4: Tax prepayments and liabilities

(In Euros)

| | 31.12.2016 | | 31.12.2015 | |
|--|-----------------|-----------------|-----------------|-----------------|
| | Tax prepayments | Tax liabilities | Tax prepayments | Tax liabilities |
| Personal income tax | | 1 652 | | 1 398 |
| Social tax | | 3 048 | | 2 696 |
| Contributions to mandatory funded pension | | 150 | | 124 |
| Unemployment insurance tax | | 222 | | 196 |
| Interest | | 2 | | |
| Prepayment account balance | 149 | | 71 | |
| Total tax prepayments and liabilities | 149 | 5 074 | 71 | 4 414 |

Vaata lisa 3 ja 5

Note 5: Payables and prepayments

(In Euros)

| | 31.12.2016 | Within 12 months | Note |
|---------------------------------------|---------------|------------------|------|
| Trade payables | 310 | 310 | |
| Employee payables | 75 | 75 | |
| Tax payables | 5 074 | 5 074 | 4 |
| Other payables | 25 | 25 | |
| Other accrued expenses | 25 | 25 | |
| Võlad aruandvatele isikutele | 240 | 240 | |
| Total payables and prepayments | 5 724 | 5 724 | |
| | 31.12.2015 | Within 12 months | Note |
| Trade payables | 2 819 | 2 819 | |
| Employee payables | 7 564 | 7 564 | |
| Tax payables | 4 414 | 4 414 | 4 |
| Other payables | 2 540 | 2 540 | |
| Other accrued expenses | 2 540 | 2 540 | |
| Võlad aruandvatele isikutele | 444 | 444 | |
| Total payables and prepayments | 17 781 | 17 781 | |

Note 6: Grants with special terms

(In Euros)

Assets at cost

| | 31.12.2014 | Received | Repaid | Revenue | 31.12.2015 |
|--|---------------|----------------|---------------|-----------------|---------------|
| Grants for operating expenses | | | | | |
| Avatud Eesti Fond | 5 522 | | | -5 522 | 0 |
| EPIM | 474 | | | -474 | 0 |
| FRA | 25 940 | 2 061 | | -25 702 | 2 299 |
| Pagulasfond 2012/363 | 6 056 | 15 044 | | -21 100 | 0 |
| MISA | 224 | | | -224 | 0 |
| AKT 14 | 15 089 | 29 966 | | -45 055 | 0 |
| HMNS | 2 401 | | -2 137 | -264 | 0 |
| KYSK | 1 986 | 503 | | -2 489 | 0 |
| STHE | 12 313 | 3 332 | | -15 645 | 0 |
| VKV | 4 806 | | | -4 806 | 0 |
| 2015 UNHRC | | 25 112 | -2 183 | -21 471 | 1 458 |
| 2015 HMNS | | 55 000 | | -55 000 | 0 |
| 3 MISA | | 10 921 | | -10 921 | 0 |
| CREU | | 18 326 | | -724 | 17 602 |
| EGUI | | 7 000 | | -2 096 | 4 904 |
| EGIE | | 9 213 | | -6 073 | 3 140 |
| PPA | | 1 125 | | -1 101 | 24 |
| TTK | | 12 960 | | -350 | 12 610 |
| Kaasfinantseering | | 3 250 | | -1 430 | 1 820 |
| Total grants for operating expenses | 74 811 | 193 813 | -4 320 | -220 447 | 43 857 |
| Total grants | 74 811 | 193 813 | -4 320 | -220 447 | 43 857 |
| | | | | | |
| | 31.12.2015 | Received | Repaid | Revenue | 31.12.2016 |
| Grants for operating expenses | | | | | |
| FRA | 2 299 | 2 343 | | -4 642 | 0 |
| UNHRC | 1 458 | | | -1 458 | 0 |
| CREU | 17 602 | | | -17 602 | 0 |
| EGUI | 4 904 | | | -4 904 | 0 |
| EIGE | 3 140 | | | -2 230 | 910 |
| PPA | 24 | | | | 24 |
| TKK | 12 610 | 890 | | -13 500 | 0 |
| Kaasfinantseering ENAR 1 | 1 820 | | | -1 800 | 20 |
| ILGAP | | 15 841 | | -15 841 | 0 |
| MKP | | 5 000 | | -5 000 | |
| UNHRC 16 | | 41 043 | | -41 043 | |
| EU 16 | | 1 344 | | -1 333 | 11 |
| ENAR 2 | | 4 500 | | -2 336 | 2 164 |
| AEF | | 2 500 | -413 | -2 087 | |
| MISA | | 474 | | | 474 |
| HMNS 16 | | 60 000 | -408 | -59 399 | 193 |
| Total grants for operating expenses | 43 857 | 133 935 | -821 | -173 175 | 3 796 |
| Total grants | 43 857 | 133 935 | -821 | -173 175 | 3 796 |

1. Projekti otsesed kulud sisaldavad ka töjõukulusi vt lisa 7 ja 8.

2. Tulemiarunde annetuste ja toetuste summa 179 671 eur sisaldab sihtfinantseerimisest tuludesse võetud summat 173 175 eur ja 2016 a laekunud annetusi 6 496 eur vt lisa 7.

3. Tulemiarunde sihtotstarbeliselt finantseeritud projektide otsesed kulud summa 183 364 eur sisaldab tabelis tulusse võetud summat 173 175 eur ja projektide ülekulu 10 189 eur.

Note 7: Grants and donations

(In Euros)

| | 2016 | 2015 | Note |
|--|----------------|----------------|------|
| Grants and donations related to income | 173 175 | 220 447 | 6 |
| Grants and donations not intended for specific intention | 6 496 | 2 918 | |
| Total grants and donations | 179 671 | 223 365 | |

Monetary and non-monetary grants and donations

| | 2016 | 2015 | Note |
|----------------|---------|---------|------|
| Monetary grant | 179 671 | 223 365 | |

| | | |
|-----------------------------------|----------------|----------------|
| Total grants and donations | 179 671 | 223 365 |
|-----------------------------------|----------------|----------------|

Note 8: Labor expense

(In Euros)

| | 2016 | 2015 | Note |
|---|----------------|----------------|-------------|
| Wage and salary expense | 79 472 | 116 107 | |
| Social security taxes | 26 861 | 40 078 | |
| Total labor expense | 106 333 | 156 185 | |
| Thereof disclosed as direct expenses of projects financed by grants and donations | 106 333 | 156 185 | 6 |
| Average number of employees in full time equivalent units | 5 | 8 | |

Note 9: Related parties

(In Euros)

| Number of members by the end of economic year | 31.12.2016 | 31.12.2015 |
|--|-------------------|-------------------|
| Number of private person members | 1 | 1 |

Remuneration and other significant benefits calculated for members of management and highest supervisory body

| | 2016 | 2015 |
|--------------|-------------|-------------|
| Remuneration | 0 | 9 686 |

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