



**Domus Dorpatensis**  
Teaduse ja Kultuuri Sihtasutus

## **ANNUAL REPORT**

**beginning of financial year:** 01.01.2019

**end of the financial year:** 31.12.2019

**business name:** Teaduse ja Kultuuri Sihtasutus Domus Dorpatensis

**register code:** 90007342

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Annual report

# 2019

Foundation for Science and Liberal Arts

**Domus Dorpatensis**

# Sisukord

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## Preface

This report is written in April 2020. The corona situation is ongoing, the future uncertain and much of what is written in this report about 2019 has already changed in the first half of the new year. The income from our guest apartments has fallen by 80% in the last months, some of our tenants have ended their business, seminar rooms are empty. At the same time DD Academy and DD StratLab have moved to the internet and are working harder than ever. The seeds of the future are sowed in the crisis.

The year 2019 was relatively good for us. The business side was operating as usual, DD Academy expanded to its first new country (Latvia) and DD StratLab grew fast - from less than 10 000€ to almost 40 000€. Bringing income, having an impact on society and also enabling more of our talented people to volunteer in DD Academy. We also did our last Changemakers Summit this year, as we decided to take a small break after 10 years (retrospectively a surprisingly good decision).

The main worry of 2019 was the same as last year - how to keep pace with our own growth. DD Academy needs more volunteers in the HQ to enable the expansion into Latvia and soon also to Lithuania (up to 45-55 people in a few years time), DD StratLab needs more consultants-trainers to keep up with the growing interest in our services.

Luckily we have more and more great people at DD who are very interested in staying with us and contributing to this growth (mostly coming from the DD Academy programs). At the end of 2019 these growth plans seemed realistic. Now in the spring of 2020 we are seeing many obstacles from the external environment, but we'll try to keep on track. So, at least in this regard we still look hopefully into the future.

*Martin A. Noorkõiv*  
*CEO of the foundation*

# Year in numbers

**40** Students started the  
DD Academy program  
2018: 50

Volunteers in  
DD teams **25**  
2018: 18

**7** Employees  
(full-time)  
2018: 7

Revenues **235 282€**  
2018: 219 000€

**221 288€** Revenues from the  
business sides  
2018: 194 000€

DD StratLab  
orders **37**  
2018: 15

**29** DD StratLab  
projects finished  
2018: 15

# Organisation

DD as an organisation was in a good state in 2019. We've got an experienced board, competent leaders, professional employees, highly motivated volunteers and an heterogeneous council.

## Leadership

The everyday management of DD is done by the **Board** and all positions were filled in 2019.



**Martin A. Noorkõiv**

*Chairman of Board  
CEO*



**Vilve Pukson**

*Member of Board  
CFO*



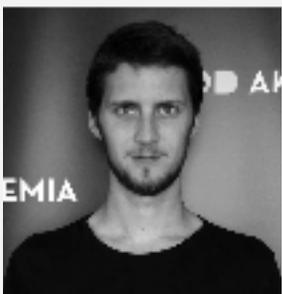
**Uta Kührt**

*Member of Board  
Office manager*



**Heiki Tamm**

*Member of Board  
Building manager*



**Toomas Tuul**

*Member of Board  
CEO of DD Academy*



**Reelika Alunurm**

*Member of Board  
CEO of DD StratLab*



**Marleen Kirsipuu**

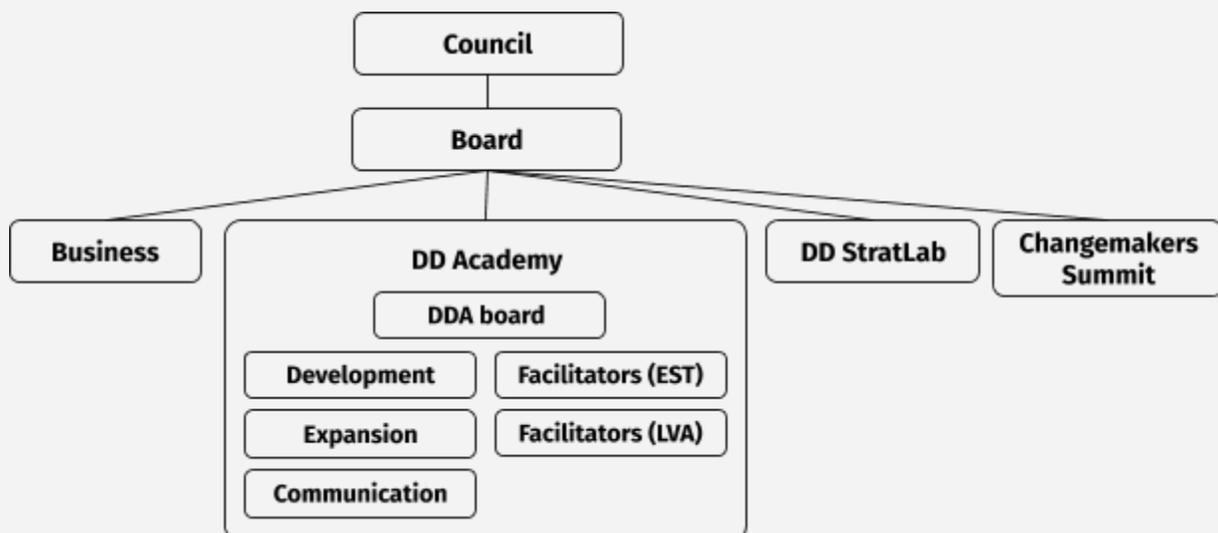
*Changemakers  
Summit*

The highest deciding body of DD is the **council** and in 2019 it consisted of: Kristiina Tõnnisson (chairman), Birte Schellmann, Laura Kalda, Verni Loodmaa, Martin Mölder, Age Toomla and Piret Talur.

DD **founders** are Prof. Dr. Axel/ Alexander Anton von Rücker, Jenik Radon and Nils Hollberg.

## Structure

DD structure is quite complex, reflecting the multitude of activities in the organisation.



# DD business activities

The income of the business activities in 2019 was 187 728 euros in total which is 1% higher than the year before (185 219 euros). The income came from the following sources:

- Income of business spaces 55 758 euros
- seminar rooms 18 568 euros
- accommodation 111 284 euros
- sale of services 2 118 euros

Our staff has changed partly during 2019, all necessary positions have been covered and by now we have a stable and reliable team.

A simultaneously positive and negative factor in renting out our rooms and apartments has been the renovation of Ülikooli street in the summer of 2019. The renovation was noisy and the street was closed to traffic for several months. This complicated the access to the house and reduced the quality of life in our house for our guests - in return, the street looks now very nice and tidy and the whole street is profiting from the renovation. There is more room for pedestrians, but the parking places across from our house have been removed.

## *Guest apartments*

The average occupancy of the guest apartments in 2019 was 53,3% and has not changed compared to 2018. Our guests came from the following countries: Estonians 41%, foreigners 59% - the biggest group among the foreigners were Finns (37% of all foreign guests), Germans (13%), Russians (11%), Latvians (9%) and Britons (4%). In the autumn the number of visitors decreased a bit which may have been caused by new competitors on the market, such as Hugo Stay on Raatuse street who offers similar accommodation to Domus, but in a much more modern way and brand new house.

Our advantage is our regular customers. As the analysis of the booking.com system shows, we have relatively many regular customers compared to other accommodations. Many of

our regular customers are very loyal, some have been visiting our apartments already for over 10 years.

Our rating in the booking.com system continues to be high (9,3/10). We continued the good cooperation with the hotel Lydia where our customers could have breakfast if desired. The breakfast has been very popular and received very positive feedback. If necessary, the 24/7 open reception of the hotel has been helping us with handing over the keys to customers arriving late at night. We have been advertising our apartments as well as possible and mostly used already well-tried channels (such as Tartu in your pocket, FB, Puhkus Eestis). We planned the taking of new photographs of the apartments for the beginning of 2020 to be used in advertisement (which was also carried out as planned). We continued with information events for the University of Tartu, travel agencies and cultural institutions. The cooperation with our partners has been successful - among our partners are Vanemuine theater, Estonian Association of Surgeons, national broadcasting company ERR, University of Tartu and other Tartu colleges.

All year round, we made smaller necessary investments into the furnishing of the apartments (bed linen, lamps, refrigerators etc) and necessary small renovations. Our staff participated in a cleaning training which helped to make their work more effective, healthier and more environmentally friendly.

#### *Seminar rooms*

The usage of the seminar rooms remained basically on the same level as the year before. Among the customers of the seminar rooms were a lot of regular customers, such as Tartu University, SA Archimedes, Institute of Theology, Ministry of Education and Science, SA Innove. We supported the trainings of the anti-bullying programme in schools "Kiusamisvaba Kool" by giving them our rooms for a very low price. As in previous years, the DD Academy weekends usually take place in our own seminar rooms or in the HUB.

#### *Tenants*

The working places in the HUB have all been rented out. Most of the tenants are using the HUB all year round. Our tenants in 2019 were the Foundation of Students of Tartu University (ÜKSA), European student organisation AEGEE Tartu, Noored Kooli, Network of

Social Enterprises and Deutsch-Baltisches Jugendwerk. Of course the HUB is also the home of DD Academy and DD StratLab.

The tenants in the house of DD remained the same in 2019: Raeoptika OÜ, beauty salon Imago (Salong OÜ), restaurant Umbroht, architecture office Weidenberg Projekt OÜ and internet company Voog (Edicy OÜ).

In January and February 2020 the turnover of the business activities decreased by 11% compared to the same time period last year. The decrease for March had already risen to 40%. Within hours after the declaration of the emergency situation in Estonia, all bookings for the following weeks were cancelled for the guest apartments as well as for the seminar rooms. In April, also the rent payments (which had been stable up to then) decreased because two of our tenants temporarily stopped their business (restaurant Umbroht and the beauty salon Imago). From June the rent will hopefully be paid again in full.

Due to the above mentioned factors, we have decided to end the service of short term accommodation from 1 September 2020 and rent out the guest apartments for longterm. This makes it possible to reduce the personnel costs substantially. Also, we end the renting of the seminar rooms.

# DD Academy

By the end of 2019 DD Academy had managed to take the first step on the path we started when we were first established - we opened our first program outside Estonia, in Latvia.

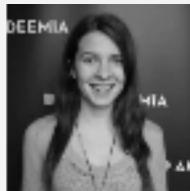
The program in Riga is a pilot program, but it opens the doors for the next steps (we have also received a positive decision from Active Citizens Fund to expand to Lithuania).

## Structure and leadership

DD Academy consists of two main parts: Headquarters and Programs. The activities of DD Academy in 2019 were lead by our board:



**Toomas Tuul**  
*CEO*



**Kaisa Jõgeva**  
*Development*



**Uta Kührt**  
*Finance*



**Kärt Lehis**  
*Expansion*



**Eliise-Marie  
Porrman**  
*HR*



**Martin A.  
Noorkõiv**  
*Communications*

## HQ

Headquarters is made up of all the parts of DD Academy that directly enable our programs to work. Those parts are the board, development and expansion teams and communications team. In addition to different teams we also have other supportive roles: finance, HR ( meaning DDA volunteers) and Programme Team Coordinator. As of May 2020 we have 21 active members working at DD Academy Headquarters.

## Development

The Development team works hard to make our program better a little bit for every new year. In 2019/20 their main priorities were: 1) creating a complete narrative that would bind the courses into a more exciting and coherent whole; 2) binding together Developing Democracy and Understand the World courses; 3) creating guides for different roles in DD Academy and indexing them correctly. Members of the Development team are: Kaisa Jõgeva (leader), Heidi Maiberg, Hanna Britt Soots, Marleen Kirsipuu, Martin A. Noorkõiv, Richard Annilo, Laura Ruusmann, Hans Vellama, Kaisa Schiffer, Keit Puh, Toomas Tuul.

## Expansion

The Expansion team was created in the spring of 2019 with the aim of preparing for the opening of a new DD Academy program in Riga in the fall of 2020. However, due to unexpected coincidence an opportunity presented itself to open a small-scale program in Riga in the fall of 2019. That left little time for the Expansion team to establish their work structure and the program in Riga came together through improvised cooperation from different teams in DD Academy.

The Expansion team has now found their footing and spent some time to carve out their role in DD Academy. The 2019/20 season was spent actively working towards opening a full program in Riga in the fall of 2020 that would be equal to the program in Tartu. With that goal in mind they also applied for funding with the project “Expanding DD Academy into the Baltic States” and received 18 000 euros from Active Citizens Fund. The project also covers opening a pilot program in Lithuania in the fall of 2021.

Members of the Expansion team are: Kärt Lehis (leader), Hendrik Eerikson, Katre-Helena Käppa, Margit Kattai.

## Communication

The need for a Communications team presented itself in the summer and fall of 2019, when we were simultaneously recruiting in Estonia and Latvia. Until that moment the

communication of DD Academy had mainly been done by Martin A. Noorkõiv, with help from other teams.

A new team was created in the fall of 2019 who will be in charge of developing our marketing campaigns and preparing for recruitment to all the programs.

Members of the Communications team are: Martin A. Noorkõiv (leader), Margot Möller, Hristo Neiland, Hannes Leinola and Margit Kattai.

## Other roles

The expansion of DD Academy and the growth of our organization internally has created a growing need for the role of Programme Team Coordinator. The new position will be a link between our HQ in Tartu and our program teams in different locations all over the world.

Toomas Tuul was the first Programme Team Coordinator in 2019/20 and the role will be filled by Christo Alliksoo in 2020/21.

Since recruiting more members into our HQ we have also felt the need for a Human Resources role. Our new HR manager will supervise all our volunteers and will take our organization culture to a new level (traditions, events etc.). Our first HR manager in 2019/20 was Eliise-Marie Pormann and her successor in the role is Meri Kõlm in 2020/21.

The finances of DD Academy are still safely and expertly managed by Uta Kührt.

## Programs

	<i>2015/16 season</i>	<i>2016/17 season</i>	<i>2017/18 season</i>	<i>2018/19 season</i>	<i>2019/20 season</i>
<b>Applicants</b>	34	54	54 (60)	52 (EST) 15 (ENG)	<b>33 (Tartu)</b> <b>20 (Riga)</b>
<b>Participants</b>	26	34	35	32 (EST) 18 (ENG)	<b>26 (Tartu)</b> <b>14 (Riga)</b>

Quitters	9	4	9	8 (EST) 3 (ENG)	5 (Tartu) 6 (Riga)
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## Riga program



The most important development of the 2019/20 season was opening the DD Academy program in Riga. The opportunity for that presented itself quite unexpectedly. A staff member at the Riga Graduate School of Law (RGSL) heard about the DD Academy programme and was willing to provide free rooms for us to start the program. Another vital success was getting the sponsorship of Lux Express, so the programme team (who in 2019/20 still consisted of members from Tartu) had free bus tickets on the Tartu-Riga route for the entire year. We also provided the team with accommodation in Airbnb.

Because the opening of our program in Riga was unexpected and thus hurried, the amount of applicants was also quite modest (20 applicants), which was similar to our English language program opened the previous year in Tartu. During the program we also had some problems with absences and participants quitting, which was somewhat higher than in previous years in Tartu. It is difficult to map the exact reasons, but one is probably the aforementioned small number of participants, which in turn forced us to accept

percentually larger share of applicants (14 out of 20). Because of this, some participants made it to the program who did not meet some recruitment criteria (e.g too busy by other obligations or too dominant personalities). For these reasons only 8 participants graduated from the program in Riga. Main reasons for quitting were participants' lack of time and weak program climate caused by some overly dominant participants.

We are not pleased with these results, which is why we've already made some steps to avoid this situation in the future: 1) we've created the Communication team, to increase the number of applicants; 2) we've specified and systemized recruitment criteria, to avoid participants who are not motivated or able to participate; 3) we've been rethinking the opening weekends of the program to create a stronger sense of community fro early on.

Riga team are: Ann-Marii Vilkk (leader), Heli-Katri Marttila, Margit Kattai, Anton Žatkin and Keit Puh.

## Tartu program



The fifth year of DD Academy in Tartu had 33 applicants, of whom 26 we're accepted to the program. Relatively small number of applicants was probably caused by the unexpected chance to open a program in Riga, which divided our communication capabilities. Nevertheless, knowledge of DD Academy has been rising in Tartu which means there are less "random" applicants. Usually candidates in Tartu heard about the program from some previous alumni and thus possess adequate knowledge of the program's scope and contents.

There have been very few quitters and the general climate of the Tartu program is positive. If we exclude the somewhat exceptional second year, the amount of people quitting from the program in Tartu has been in steady decline. According to our current theories, the amount of people quitting from the program is mainly affected by three main factors: 1) size of the program, i.e smaller program is more affected by disruptive behaviour (failure to do homework, being late, etc.); 2) program recruitment criteria, i.e can we identify the participants who lack time or motivation; 3) Programme teams' preparation and inner climate. But it is necessary to acknowledge that participants are different every year and it is impossible to predict minor details that shape the overall experience of the program.

Members of the Estonian team are: Christo Alliksoo (leader), Meri Külm, Triin Mirjam Tark, Hannes Leinola and Kaisa Schiffer.

# DD StratLab

We started a direction called DD StratLab only in 2018. It is a unit aimed at providing paid training, facilitation and consultation services for organisations working in societal impact areas. This unit has been exceeding expectations with its success. By the moment of writing this report (April 2020), DD StratLab has successfully completed a total of 42 projects in the amount of 42 000€ with a lifetime total of 80 000€ worth of projects.

Since most of the people in DD StratLab team are also DD volunteers, the success of DD StratLab has enabled some extra income for them.



## Clients

During the 2018-2019 period, 60% of our projects have been from the public sector, which is different from the initial prognosis that most projects would be from the third sector. On the other hand, it is not surprising that the public sector has more resources at their disposal. 34% of projects have been with the third sector. Only 6% have been from the private sector. This has been intentionally since we did not expect to penetrate that

market - the clients that we've had from the private sector are a positive extra surprise rather than the result of an effort made.

Most of our clients have been **very satisfied** with our services and shown their appreciation - mainly via reordering us and suggesting us to their acquaintances.

## Team

Our team has increased from 7 members to 9 members. The team consists of: Reelika Alunurm (CEO), Toomas Tuul, Angela Ader, Heidi Maiberg, Kaisa Jõgeva, Martin A. Noorkõiv and Kärt Lehis. The additions to the team have been interns Hannes Leinola and Meri Külm, who are expected to join the team in a larger portion after they complete their internships.

# Other activities

During its existence DD has created many different co-operations and has participated in several networks. We continued our activities in this direction also in 2019 while the main focus of our social activities is on the DD Academy.

## International cooperation

Already for seven years, DD has cooperated with two project partners from abroad whose goals and activities are similar to DD's. This cooperation partly continued in 2019.

### Training programme „Bridge it!“

The „Bridge it!“ programme's content is similar to that of DD Academy, but it is organised on an international level. Bridge it! is an empowerment programme for young people at the age between 18 and 28 years old coming from Estonia, Latvia, Lithuania, and the North-West of Russia. It connects people and raises their interest in the Baltic region.

The programme is based on non-formal educational methods stimulating the participants to develop critical thinking, diversity awareness and giving them impulses for civic involvement and a space for trying out their own initiatives.

The programme is organised jointly by organisations from Latvia (Orbīta), Estonia (Domus Dorpatensis), Russia (Немецко-Русский обмен) and Germany (Theodor Heuss Kolleg).

In the autumn of 2018 it was decided that the training programme “Bridge it!” will not continue in the same fashion. A new learning programme for people from the Baltic region was created. It is called “Game changers” and is meant for people active in the educational sphere (teachers, youth trainers etc). The focus of the programme is on elaborating games which can be used in civic education. At the moment, DD is not participating actively in this new programme.

## Deutschbaltische Studienstiftung / Deutsch-Baltisches Jugendwerk

Deutschbaltische Studienstiftung unites young people from the Baltic states, Germany and Russia at its seminars. The seminars are about different topics that touch upon the Baltic and the Baltic German legacy as well as relevant questions of today. Those seminars take place in Estonia, Latvia and Germany. In Estonia, the partner in this programme is DD who organises a four-day-long seminar with the help of volunteers who are interested in German language and culture. The cooperation between DD and Studienstiftung is now already in its seventh year.

The main working language at the seminar is German, only a few presentations are in English. The seminar programme consists of speeches, discussions, group work and a varied cultural programme, during which also a Baltic German ball evening takes place every year.

In 2019 the topic of the seminar was music history: “Sanctus, Sangerfest und Schlager - Deutsch-Baltische Musikgeschichte”. More information about the seminar can be found here:

<https://www.dbjw.deutsch-balten.de/spstartu19>

The seminar for 2020 is planned for October and it’s topic will be Baltic literature. Since 2019, Deutsch-Baltisches Jugendwerk has chosen the DDHUB as the location for their representative’s office in Estonia.

## Participation in networks

DD is a member of the following networks: Network of Estonian Non-profit Organisations, network OLE ROHKEM (different Tartu students organisations), Network of Social Enterprises, Estonian Roundtable for Development Cooperation and the Coalition of Civic

Education. DD's CEO, Martin A. Noorkõiv has been elected for the second term into the council of the Network of Estonian Non-profit Organisations and is the council's chairman.

## The annual accounts

### Statement of financial position

(In Euros)

	31.12.2019	31.12.2018	Note
Assets			
Current assets			
Cash and cash equivalents	37 193	23 167	2
Receivables and prepayments	8 093	7 798	3,4
<b>Total current assets</b>	<b>45 286</b>	<b>30 965</b>	
Non-current assets			
Financial investments	5 349	5 199	5
Investment property	482 322	487 584	6
Property, plant and equipment	410 680	414 814	7
<b>Total non-current assets</b>	<b>898 351</b>	<b>907 597</b>	
<b>Total assets</b>	<b>943 637</b>	<b>938 562</b>	
Liabilities and net assets			
Liabilities			
Current liabilities			
Loan liabilities	5 404	10 090	8
Payables and prepayments	15 108	16 407	9
<b>Total current liabilities</b>	<b>20 512</b>	<b>26 497</b>	
Non-current liabilities			
Loan liabilities	78 998	84 402	8
<b>Total non-current liabilities</b>	<b>78 998</b>	<b>84 402</b>	
<b>Total liabilities</b>	<b>99 510</b>	<b>110 899</b>	
Net assets			
Foundation/Issued capital	199 404	199 404	
Accumulated surpluses (deficits) from previous periods	628 259	619 014	
Surplus (deficit) for the period	16 464	9 245	
<b>Total net assets</b>	<b>844 127</b>	<b>827 663</b>	
<b>Total liabilities and net assets</b>	<b>943 637</b>	<b>938 562</b>	

## Statement of revenues and expenses

(In Euros)

	2019	2018	Note
Revenue			
Grants and donations	13 994	27 355	11
Business income	221 288	194 024	12
<b>Total revenue</b>	<b>235 282</b>	<b>221 379</b>	
Expenses			
Direct cost of projects financed by grants for special purposes	-3 280	-16 071	13
Grants and donations	-900	-690	
Other operating expense	-86 156	-83 689	14
Employee expense	-116 961	-102 772	15
Depreciation and impairment loss (reversal)	-9 396	-7 812	6,7
<b>Total expenses</b>	<b>-216 693</b>	<b>-211 034</b>	
<b>Surplus (deficit) from operating activities</b>	<b>18 589</b>	<b>10 345</b>	
Gain (loss) from financial investments	150	199	5
Interest expenses	-2 278	-1 303	
Other financial income and expense	3	4	
<b>Net surplus (deficit) for the period</b>	<b>16 464</b>	<b>9 245</b>	

## Statement of cash flows

(In Euros)

	2019	2018	Note
Cash flows from operating activities			
Surplus (deficit) from operating activities	18 589	10 345	
Adjustments			
Depreciation and impairment loss (reversal)	9 396	7 812	6,7
<b>Total adjustments</b>	<b>9 396</b>	<b>7 812</b>	
Adjustments for operating receivables and prepayments	-295	-2 927	
Adjustments for operating liabilities and prepayments	-1 299	508	
Interest received	3	3	
<b>Total cash flows from operating activities</b>	<b>26 394</b>	<b>15 741</b>	
Cash flows from investing activities			
Purchase of property, plant and equipment and intangible assets	0	-140 734	
<b>Total cash flows from investing activities</b>	<b>0</b>	<b>-140 734</b>	
Cash flows from financing activities			
Loans received	0	100 000	
Repayments of loans received	-10 090	-15 673	8
Interest paid	-2 278	-1 303	
<b>Total cash flows from financing activities</b>	<b>-12 368</b>	<b>83 024</b>	
<b>Total cash flows</b>	<b>14 026</b>	<b>-41 969</b>	
Cash and cash equivalents at beginning of period	23 167	65 136	2
<b>Change in cash and cash equivalents</b>	<b>14 026</b>	<b>-41 969</b>	
Cash and cash equivalents at end of period	37 193	23 167	2

## Statement of changes in net assets

(In Euros)

			Total net assets
	Foundation/Issued capital/ Reserve capital	Accumulated surpluses deficits from previous period	
<b>31.12.2017</b>	199 404	619 014	818 418
Net surplus (deficit) for the period		9 245	9 245
<b>31.12.2018</b>	199 404	628 259	827 663
Net surplus (deficit) for the period		16 464	16 464
<b>31.12.2019</b>	199 404	644 723	844 127

## Notes

### Note 1 Accounting policies

#### General information

SA Domus Dorpatensis 2019. aasta raamatupidamise aastaaruanne on koostatud kooskõlas Eesti finantsaruandluse standardiga (EFS). EFS põhinõuded on kehtestatud Eesti Vabariigi raamatupidamise seaduses, mida täiendavad Raamatupidamise Toimkonna poolt välja antud juhendid.

SA Domus Dorpatensis kasutab tulude ja kulude aruande koostamisel Eesti Vabariigi Raamatupidamise Toimkonna Juhendis nr.14 toodud skeemi. Raamatupidamise aastaaruande koostamise aluseks on SA Domus Dorpatensis raamatupidamisregistrites kirjendatud majandusaasta majandustehingud.

SA Domus Dorpatensis arvestus- ja esitusvaluutaks on euro.

#### Cash and cash equivalents

Raha ja selle ekvivalentidena on kajastatud kassas olevat sularaha, nõudmiseni hoiuseid pankades, rahaturufondi osakuid ning tähtajalisi hoiuseid tähtajaga kuni 3 kuud. Raha ja selle ekvivalentid on bilansis hinnatud õiglasel väärtuses, mis baseerub bilansipäeva ametlikel valuutakurssidel.

#### Shares of subsidiaries and associates

Tütarettevõtteks on loetud ettevõtet, mille üle emarettevõttele on kontroll. Tütarettevõtte on emarettevõtte kontrolli all olev, kui emarettevõtte omab kas otseselt või kaudselt üle 50% tütarettevõtte hääleõiguslikest aktsiatest või osadest või on muul moel võimeline kontrollima tütarettevõtte tegevus- ja finantspoliitikat.

Investeeringud tütarettevõtetesse on SA Domus Dorpatensis bilansis kajastatud kapitaliosaluse meetodil (RTJ 11 § 61 p c). Selle meetodi kohaselt on võetud investeering algselt arvele tema soetusmaksumuses ning korrigeeritud järgmistel perioodidel investori osaluse muutustega investeeringuobjekti omakapitalis.

#### Receivables and prepayments

Nõuetena ostjate vastu on kajastatud ettevõtte tavapärase äritegevuse käigus tekkinud lühiajalisi nõudeid. Nõuded ostjate vastu, samuti kõik muud nõuded, on kajastatud korrigeeritud soetusmaksumuses (so soetusväärtus, millest on maha arvatud nõude laekumise ebatõenäolisusest tingitud allahindlus ning laenude põhiosa tagasimaksed) või soetusmaksumus.

#### Investment property

Kinnisvarainvesteeringuna on kajastatud kinnisvaraobjekte, mida sihtasutus hoiab renditulute teenimise eesmärgil ja mida ei kasutata enda majandustegevuses. Kinnisvarainvesteering on arvele võetud soetusmaksumuses, mis sisaldab ka kõiki soetamisega seotud tehingutasusid. Edasi kajastatakse kinnisvarainvesteeringut analoogselt materiaalse põhivaraga jääkmaksumuses.

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

Materiaalseks põhivaraks on sihtasutuse enda majandustegevuses kasutatavad varad kasuliku tööeaga üle ühe aasta ja maksumusega alates 1000 eurot. Varad, mille kasulik tööiga on üle 1 aasta, kuid mille soetusmaksumus on alla 1000 euro, on kajastatud kuni kasutusele võtmiseni väheväärtusliku inventarina (varudes) ja kantud vara kasutuselevõtmise hetkel kulusse. Kuludesse kantud väheväärtuslike inventaride üle on peetud arvestust bilansiväliselt.

Jooksvad hooldus- ja remondikulud on kajastatud kasumiaruandes.

Materiaalne põhivara kajastub bilansis jääkmaksumuses.

Maad ei amortiseerita.

Vara amortiseeritakse alates kasutuselevõtmise kuust.

**Minimal acquisition cost** 1000 eurot

#### Grants and donations

Saadud sihtfinantseerimine on kajastatud tuluna proportsionaalselt möödunud ajaga, mille jooksul täideti antud sihtfinantseerimisega seotud tingimusi. Järgmise perioodi arvatav tulu sihtfinantseerimisest on bilansi koostamisel eraldatud bilansis lühiajalise kohustuse kirjele „Sihtfinantseerimine“.

**Revenue recognition**

Tulu kaupade ja teenuste müügist on kajastatud siis, kui kõik olulised omandiga seotud riskid ja hüved on läinud üle ostjale, müügitulu ja tehinguga seotud kulu on usaldusväärselt määratav, tehingust saadava tasu laekumine on tõenäoline.

**Note 2 Cash and cash equivalents**

(In Euros)

	31.12.2019	31.12.2018
Kassa	1 369	1 414
Pangakomtod	35 824	21 753
<b>Total cash and cash equivalents</b>	<b>37 193</b>	<b>23 167</b>

**Note 3 Receivables and prepayments**

(In Euros)

	31.12.2019	Within 12 months	Note
Accounts receivable	7 593	7 593	
Accounts receivables	7 593	7 593	
Tax prepayments and receivables	500	500	4
<b>Total receivables and prepayments</b>	<b>8 093</b>	<b>8 093</b>	
	31.12.2018	Within 12 months	Note
Accounts receivable	7 298	7 298	
Accounts receivables	7 298	7 298	
Tax prepayments and receivables	500	500	4
<b>Total receivables and prepayments</b>	<b>7 798</b>	<b>7 798</b>	

**Note 4 Tax prepayments and liabilities**

(In Euros)

	31.12.2019		31.12.2018	
	Tax prepayments	Tax liabilities	Tax prepayments	Tax liabilities
Value added tax		1 497	0	1 039
Personal income tax		860	0	1 327
Social tax		2 430	0	2 931
Contributions to mandatory funded pension		123	0	153
Unemployment insurance tax		162	0	190
Prepayment account balance	500		500	
<b>Total tax prepayments and liabilities</b>	<b>500</b>	<b>5 072</b>	<b>500</b>	<b>5 640</b>

## Note 5 Shares of subsidiaries

(In Euros)

Shares of subsidiaries, general information					
Subsidiary's registry code	Name of subsidiary	Country of incorporation	Principal activity	Ownership interest (%)	
				31.12.2018	31.12.2019
10694601	RR Kinnisvaraarenduse OÜ	Estonia	68201	100	100

Shares of subsidiaries, detailed information:			
Name of subsidiary	31.12.2018	Profit (loss) by equity method	31.12.2019
RR Kinnisvaraarenduse OÜ	5 199	150	5 349
<b>Total shares of subsidiaries, at end of previous period</b>	<b>5 199</b>	<b>150</b>	<b>5 349</b>

## Note 6 Investment property

(In Euros)

Cost Method		
	Building	Total
<b>31.12.2017</b>		
Carried at cost	462 889	462 889
Accumulated depreciation	-34 010	-34 010
<b>Residual cost</b>	<b>428 879</b>	<b>428 879</b>
Acquisitions and additions	63 334	63 334
Depreciation	-4 629	-4 629
<b>31.12.2018</b>		
Carried at cost	526 223	526 223
Accumulated depreciation	-38 639	-38 639
<b>Residual cost</b>	<b>487 584</b>	<b>487 584</b>
Depreciation	-5 262	-5 262
<b>31.12.2019</b>		
Carried at cost	526 223	526 223
Accumulated depreciation	-43 901	-43 901
<b>Residual cost</b>	<b>482 322</b>	<b>482 322</b>

	2019	2018
Lease income earned on investment property	55 758	58 915
Direct administrative expenses on investment property	3 167	5 278

## Note 7 Property, plant and equipment

(In Euros)

					Total
	Land	Buildings	Other property, plant and equipment	Unfinished projects	
<b>31.12.2017</b>					
Carried at cost	32 844	318 265	30 213	17 601	398 923
Accumulated depreciation		-28 113	-30 213		-58 326
<b>Residual cost</b>	<b>32 844</b>	<b>290 152</b>	<b>0</b>	<b>17 601</b>	<b>340 597</b>
Acquisitions and additions		77 400			77 400
Acquisition of buildings, new building, renovations		77 400			77 400
Depreciation		-3 183			-3 183
Reclassifications		17 601		-17 601	0
Reclassifications from unfinished projects		17 601		-17 601	0
<b>31.12.2018</b>					
Carried at cost	32 844	413 266	30 213	0	476 323
Accumulated depreciation	0	-31 296	-30 213	0	-61 509
<b>Residual cost</b>	<b>32 844</b>	<b>381 970</b>	<b>0</b>	<b>0</b>	<b>414 814</b>
Depreciation		-4 134			-4 134
<b>31.12.2019</b>					
Carried at cost	32 844	413 266	30 213	0	476 323
Accumulated depreciation	0	-35 430	-30 213	0	-65 643
<b>Residual cost</b>	<b>32 844</b>	<b>377 836</b>	<b>0</b>	<b>0</b>	<b>410 680</b>

## Note 8 Loan commitments

(In Euros)

	31.12.2019	Allocation by remaining maturity			Interest rate	Base currencies	Due date
		Within 12 months	1 - 5 years	Over 5 years			
Non-current loans							
Pangalaen	84 402	5 404	47 077	31 921	2,5% + EURIBOR	euro	19.06.2027
<b>Non-current loans total</b>	<b>84 402</b>	<b>5 404</b>	<b>47 077</b>	<b>31 921</b>			
<b>Loan commitments total</b>	<b>84 402</b>	<b>5 404</b>	<b>47 077</b>	<b>31 921</b>			
	31.12.2018	Allocation by remaining maturity			Interest rate	Base currencies	Due date
		Within 12 months	1 - 5 years	Over 5 years			
Pangalaen							
Non-current loans							
Pangalaen	94 492	10 090	43 010	41 392	2,5% + EURIBOR	euro	19.06.2027
<b>Non-current loans total</b>	<b>94 492</b>	<b>10 090</b>	<b>43 010</b>	<b>41 392</b>			
<b>Loan commitments total</b>	<b>94 492</b>	<b>10 090</b>	<b>43 010</b>	<b>41 392</b>			

Carrying amount of collateral assets		
	31.12.2019	31.12.2018
Land	32 844	32 844
Buildings	860 158	869 553
<b>Total</b>	<b>893 002</b>	<b>902 397</b>

## Note 9 Payables and prepayments

(In Euros)

	31.12.2019	Within 12 months	Note
Trade payables	5 398	5 398	
Employee payables	4 563	4 563	
Tax payables	5 072	5 072	4
Prepayments received	75	75	
Other received prepayments	75	75	
<b>Total payables and prepayments</b>	<b>15 108</b>	<b>15 108</b>	
	31.12.2018	Within 12 months	Note
Trade payables	5 770	5 770	
Employee payables	4 922	4 922	
Tax payables	5 640	5 640	4
Prepayments received	75	75	
Other received prepayments	75	75	
<b>Total payables and prepayments</b>	<b>16 407</b>	<b>16 407</b>	

## Note 10 Grants with special terms

(In Euros)

Assets at cost

	31.12.2017	Received	Recognized in statement of revenues and expenses	31.12.2018
	Liabilities			Liabilities
Grants for operating expenses				
KÜSK	2 513	4 889	-7 402	0
Tartu LV	0	4 000	-4 000	0
MMK	0	5 400	-5 400	0
SPS	0	3 814	-3 814	0
<b>Total grants for operating expenses</b>	<b>2 513</b>	<b>18 103</b>	<b>-20 616</b>	<b>0</b>
<b>Total grants</b>	<b>2 513</b>	<b>18 103</b>	<b>-20 616</b>	<b>0</b>
	31.12.2018	Received	Recognized in statement of revenues and expenses	31.12.2019
	Liabilities			Liabilities
Grants for operating expenses				
Tartu LV	0	4 500	-4 500	0
CSM	0	400	-400	0
SPS	0	2 880	-2 880	0
<b>Total grants for operating expenses</b>	<b>0</b>	<b>7 780</b>	<b>-7 780</b>	<b>0</b>
<b>Total grants</b>	<b>0</b>	<b>7 780</b>	<b>-7 780</b>	<b>0</b>

## Note 11 Grants and donations

(In Euros)

	2019	2018
Grants and donations related to income	7 780	20 616
Grants and donations not intended for specific intention	6 214	6 739
<b>Total grants and donations</b>	<b>13 994</b>	<b>27 355</b>
Provision from state budget	0	7 402
Provision from local government	4 500	4 000

Monetary and non-monetary grants and donations		
	2019	2018
Monetary grant	13 994	27 355
<b>Total grants and donations</b>	<b>13 994</b>	<b>27 355</b>

## Note 12 Business income

(In Euros)

	2019	2018
Majutustulud	111 284	106 712
Renditulud	67 466	70 424
Seminaride, konverentside korraldamine	6 861	7 900
Teenuste müük	2 118	183
DDA ja StratLab teenuste müük	33 559	8 805
<b>Total business income</b>	<b>221 288</b>	<b>194 024</b>

## Note 13 Direct expenses of projects financed by grants and donations

(In Euros)

	2019	2018
<b>Energy</b>	<b>0</b>	<b>800</b>
Electricity	0	300
Heat energy	0	500
Transportation expense	3 280	5 059
Office expense	0	70
Research and development	0	189
Training expense	0	800
Toitlustuskulud	0	2 352
Sidekulud	0	200
Reklaamikulud	0	798
Majutuskulud	0	2 200
Other	0	3 603
<b>Total direct expenses of projects financed by grants and donations</b>	<b>3 280</b>	<b>16 071</b>

## Note 14 Miscellaneous operating expenses

(In Euros)

	2019	2018
Leases	815	0
<b>Energy</b>	<b>10 400</b>	<b>10 535</b>
Electricity	3 213	3 077
Heat energy	7 187	7 458
Water supply services	1 002	970
Miscellaneous office expenses	4 920	5 196
Training expense	740	30
State and local taxes	958	370
Majutusteenuste kulud	26 418	16 239
Remondi- ja hoolduskulud	7 544	15 932
Ostetud teenused	0	8 580
Ürituste korraldamise kulud	11 542	10 692
Majanduskulud	7 151	0
Sidekulud	1 521	0
Reklaamikulud	1 128	0
Other	12 017	15 145
<b>Total miscellaneous operating expenses</b>	<b>86 156</b>	<b>83 689</b>

## Note 15 Labor expense

(In Euros)

	2019	2018
Wage and salary expense	87 346	76 896
Social security taxes	29 615	25 876
<b>Total labor expense</b>	<b>116 961</b>	<b>102 772</b>
Thereof disclosed as direct expenses of projects financed by grants and donations	4 500	4 545
Average number of employees in full time equivalent units	7	7

## Note 16 Related parties

(In Euros)

Number of members by the end of economic year	31.12.2019	31.12.2018
Number of private person members	15	12
Number of juridical person members	1	1

Related party balances according to groups

	31.12.2019	31.12.2018
	Liabilities	Liabilities
Subsidiary	341	341

**Purchases and sales of goods and services**

	2019	2018
	Purchases of goods and services	Purchases of goods and services
Subsidiary	3 408	3 408

Remuneration and other significant benefits calculated for members of management and highest supervisory body		
	2019	2018
Remuneration	39 715	35 037

**Note 17 Events after the reporting date**

2019.a.aastaruande kinnitamisel kehtis Eesti Vabariigis eriolukord. 12.03.2020 kuulutas EV Valitsus seoses koroonaviiruse pandeemilise levikuga maailmas ja viiruse tõenäolise eestisese leviku laienemisega riigis välja eriolukorra. Eriolukord kehtib kuni 17.05.2020, kui valitsus ei otsusta teisiti. Sellest tingituna vähenevad ka oluliselt DD 2020 a tulud, mille summat ei saa usaldusväärselt hinnata.