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SEI TALLINN IN 2024

In 2024 we reached an end of the SEI´s 2020–2024 global strategy period which marked a transformative phase for SEI Tallinn. This period is defined by groundbreaking research, heightened visibility, and substantial policy influence across Estonia, the Baltic Sea region, and the Eastern Partnership countries. Over these five years, SEI Tallinn has cemented its position as a leader in environmental policy, sustainable development, and green transitions.

In 2024, we conducted innovative research and made a significant impact on policy across our key strategic areas. Throughout the year, we remained proactive in adapting to global crises, ensuring our efforts addressed pressing climate and geopolitical challenges.

Among some of the highlights from 2024, it was an important year for supporting the circularity of textiles in Estonia. By 1 January 2025, all European Union member states must collect their textile waste separately. Our study, published in September 2024, commissioned by the Estonian Ministry of Climate and conducted together with the Estonian Academy of Arts, looked into possible solutions for creating a circular textile system in Estonia. SEI Tallinn mapped and assessed Estonia's capability and options to recycle post-consumer textile waste and offered the best solutions for different textile supply chains. The launch event attracted many stakeholders, and the report gained extensive media coverage, the press release was picked up by a variety of media outlets, thus contributing significantly to the public debate prior to an upcoming legislation change in early 2025.

In 2024 we created tools and knowledge base for more sustainable spatial planning in Estonia. In order to harmonize the knowledge of public and private sector spatial planners and create a common ground for integrating sustainable development aspects into high-quality spatial planning, we developed this year a prototype for a spatial planning toolbox in the project that aimed to create a toolbox for designing sustainable and high-quality living environments in Estonia for the Ministry of Regional Affairs and Agriculture. Additionally, in 2024 we offered expert opinions about using tactical urbanism and spatial interventions for (re)designing public spaces based on the analysis in the Green Trace project in media and in the presentation at the 2024 Estonian Planners Association Conference and pushed for a change toward more just and sustainable practices in the Safe School Path project and in the Old Town Mobility Study of the City of Tallinn.

Another important highlight from this year is the Sida-funded project "Green Agenda for Armenia, Georgia, Moldova and Ukraine" (GA GUMA) that we started together with SEI HQ in 2023. In 2024, the GUMA project expanded its reach, with SEI Tallinn taking a key role in supporting climate neutrality strategies in Georgia, Ukraine, Moldova, and Armenia, complementing it with also climate modelling to provide quantitative evidence base for decision-makers. In 2024, we already started building new follow-up projects in Ukraine and Moldova, to support governments with additional capacity building projects in areas where reforms are needed.

In stakeholder engagement and communications, we hosted high-profile events, including the pre-COP webinar *"Driving Resilience: Mobilizing Finance for Climate and Biodiversity,"* which strengthened our regional presence and visibility in Eastern Partnership region. In addition, our work with the SchoolFood4Change project highlighted the power of participatory processes, bringing together diverse stakeholders to shape a vision for sustainable school nutrition in Estonia.

Organizationally, 2024 was a year of transformation and growth. Following a period of restructuring, we started the year with a new structure and team set-up and successfully expanded our team to 25 colleagues, supported by the People First program to enhance well-being and resilience. Our operational excellence was reflected in financial stability, with an expected revenue level of €1.5 million. Strategic planning workshops laid the groundwork for a refreshed five-year roadmap, while a new employee handbook bolstered internal processes aimed at efficient and high quality delivery in our projects.

MANAGEMENT AND EMPLOYEES

We went into 2024 with a major change of setting up new team structure, with new team composition, new topical focuses and also 2/3 of new Head of Units, which meant that we had to put of lot of effort into getting all teams up and running and provide support to new team leads to adjust to the new roles. We got support from HQ with training, also the new team leads got support from mentorship program and throughout the year, team leads invested time into building team processes, culture and portfolio.

Better planning of the work processes and extra health benefits supported employees' wellbeing. However, the work-life balance and wellbeing will still be in SEI Tallinn's focus in order to secure long-term sustainable improvements. In January 2024, we conducted operational leadership training for both managers and employees, led by SEI headquarters HR experts, focusing on conflict management, delegation, and performance management.

During 2024 we held a series of team workshops to co-create a new five-year roadmap for the Centre, defining strategic directions for our research and partnerships.

From summer 2024, the SEI Tallinn new and updated Employee Handbook is up and running and it has become very handy with the onboarding as well as providing step-by-step guidelines for the support of everyday processes. The redesigned onboarding process has been effective for both employees and interns.

Daily activities at SEI Tallinn are administered by the Centre Director (CD), a member of the Management Board. At the centre level, the Management Committee (MC) and Research Committee (RC) are advisory bodies for the Centre Director. MC consists of the Centre Director, Financial Manager and Communications Manager and RC consists of Centre Director and Heads of Units. MC and RC meet approximately once a month. We also have appointed Employee Representative, who provides continuously input to management on employee and HR-related matters.

The employee full-time equivalent was 20,58 and total salary costs with social taxes amounted to 1 177 440 euros in 2024 (2023, 949 298 euros). In 2024 we involved 29 interns who gained valuable hands-on experience as well as gave additional energy and input for SEI Tallinn team.

FUNDING

We aimed for substantial revenue increase for 2024 and planned to focus on preparation and developing new long-term projects during the year. The revenue in 2024 indeed increased ca 34% compared to 2023. Our portfolio in 2024 relied strongly on various EU funding sources – most notably Interreg, Horizon 2020 and SIDA funded project GA GUMA. SEI's various internal funding instruments, such as seed and innovation, initiatives, co-funding and joint projects also collectively make up considerable part of our revenues. Thirdly, various tender-based shorter policy engagement/consulting type projects complement other funding streams. We managed to secure several solid new long-term-funded projects. Most of the new EU-funded projects will kick off in first semester of 2025. SEI Tallinn's revenues for 2020-2024 are presented in the graph below (*thousand Euros*):

MAIN ACTIVITIES

In order to deliver positive changes, the SEI global strategy focuses on changing agendas, enhancing capacities and improving decisions in 3 key impact areas – 1) reduced climate risk, 2) sustained resource use and resilient ecosystems and 3) improved human health and well-being. SEI Tallinn has been aligning our research focus and activities to contribute to effectively delivering those priorities.

In 2024, after the internal restructuring, SEI Tallinn´s work was organised in three units: **Climate Systems and Energy Policy Unit (CE), Sustainable Cities and Resilient Communities Unit (SC)** and the **Green and Circular Economic Transformation Unit (ET)**

From the beginning of 2024 the former Climate, Energy and Atmosphere Programme (CEA) was reorganized into the **Climate Systems and Energy Policy Unit (CE)**. This unit consisted of two main research directions:

1. weather, water and climate research (3 people = 2.0 FTE in 12/23: 2 senior experts, 1 programme assistant). The group's mission is to improve communication of climate change and its impacts and support climate risk reduction and adaptation policy on all spatial scales.
2. energy policy, green energy transitions and energy security (5 people =2.7 FTE in 12/23: 2 senior experts, 3 experts). The group's mission is to advise policy to decarbonise the energy sector by increasing energy efficiency, renewable energy use and sustainable transport and to support green transition in Estonia, Europe and elsewhere.

The year can be considered transitional for the CE unit. The team got used to the new structure and there were important changes in the team composition. The focus was on creating a new stable state and prioritising research directions. There was also a new regional focus on Eastern Partnership countries building on the activities in the Green Agenda for Georgia, Ukraine, Moldova and Armenia project (GA GUMA) that the team is active in.

During 2024, the CE unit was active in 15 different (national and international) projects. Six of them started during this year. Overall, 11 people contributed to the unit in various workload levels – of them, 3 people have left the programme, while 1 was newly hired. The unit submitted 13 proposals, including 3 EU-level proposals (2 Horizon Europe, 1 Interreg) and 2 UN-level proposals (1 UNICEF and 1 UN-Habitat). Of them, 1 got funded so far and 1 is waiting for a decision. In addition to this, the unit took part in 5 Estonian tenders and was successful in three. The programme contributed to SEI EU policy engagement in various ways (by publications and media appearances, collaborating on social climate fund etc). The team published 2 scientific articles, 1 SEI brief and appeared on several TV and radio broadcasts, as well as in newspaper articles.

The group covering **weather, water and climate** topics continued working on topics related to weather and climate data gathering, visualisation and communication, as well as water-related aspects. Work started in a new Interreg project in 2024. The group submitted 3 EU-level proposals, with 1 being successful.

The water focus in this direction went through important changes. While work on NURSECOAST-II (Interreg Baltic Sea Region) and Trust Alum (Interreg Baltic Sea Region) continued and a new project, BioFloat (Interreg Baltic Sea Region) started, the changes in employment meant that for a large part of 2024, the team was without a water expert. The year ended with a resolution that while all active projects in the water area will be finalized, the topic will receive less focus in the future of the unit. In the weather and climate areas work continued on Regions4Climate (Horizon Europe) and AGORA (Horizon Europe) and a new project ClimaResponse (Interreg Baltic Sea Region) was accepted.

The group covering **energy topics** continued work in decarbonisation of energy systems and helping governments develop green transition plans. Work started on 1 Horizon Europe project, 1 SI funded project, 1 Mistra funded project and 1 Formas funded project. The group submitted 3 new proposals, of them were 2 successful. The group also participated in 6 tenders, of which 3 were successful.

The group continued work in the Sida-funded project GA GUMA together with SEI HQ, a project that brings together the different government actors from the target countries: Armenia, Georgia, Moldova, and Ukraine with an aim to comprehensively assess the state of affairs of environmental, climate, and energy sectors, identify institutional, legal, policy, and implementation challenges/gaps, and develop country-specific roadmaps in each country. In addition to finalizing the national assessments of environmental policies in the project countries, the energy group headed the modelling of pathways to climate neutrality in all 4 countries.

The group successfully contributed to the Consumption Compass 2.0 project led by SEI HQ. The work in that project fostered 2 additional proposals for the development of the next version of Consumption Compass as well as creating the tool for Denmark, both of which were successful.

The former Sustainable Development Programme (SD) was restructured into the **Sustainable Cities and Resilient Communities Unit (SC)** in 2024. As one senior (working with 20%) transferred to the CE unit, the Sustainable Cities and Resilient Communities unit worked in 2024 with two seniors and two juniors (FTE 4,0 in 12/24).

Our focus was on supporting policymakers and stakeholders in understanding, creating and measuring sustainable and good quality living environment, resilient communities and participatory green governance. In terms of geographical range, we worked mostly with Estonian ministries, European Union institutions and other academic and practice partners from across the EU. In addition, we had first projects with EU's Eastern Partnership countries and together with SEI Asia.

In 2024 the SC team worked on 12 projects, which covered the four main thematic directions of the team, including development of sustainable and high-quality living environment, supporting the development of green and participatory governance, supporting just transition and social inclusion and supporting the development of green skills and jobs with a focus on youth.

Under the first topic, we supported the development of sustainable and high-quality living environment in Estonia and Asia, we finished the Coherent policy development for high-quality and sustainable living environment in Estonia (2022-2024) funded by DG Reform, beneficiary was the Ministry of Economic Affairs and Communications and the result was the Baseline study for the development plan of a quality living environment, and SEI Tallinn was responsible for the deliverable D5 Recommendations for improving the management and coordination system of spatial decision-making. We also finished developing the prototype for the Toolbox for high-quality sustainable planning in Estonia, funded by Estonian Ministry of Regional Affairs and Agriculture, where we developed a systemic toolbox for spatial planners from public and private sectors, helping to combine high quality planning with sustainability considerations. The Toolbox is available as a subsection of the planeerimine.ee webpage that encompasses all relevant documents and data sources for Estonian planners.

Our project Old Town Mobility Study mapped the problems of the old town of Tallinn and developed suggestions to improve accessibility and move towards more sustainable solutions. In the Safe School

Path project we mapped the problem areas around accessibility and mobility of 16 schools in Tallinn and co-developed suggestions for more sustainable mobility patters around the schools.

Another core topic was related to work related to green and participatory governance. Under this topic we worked Green Transition Indicators and EU green policy tracker projects.
The third core topic was just transition and social inclusion. Here we completed the Mapping the Social Climate Fund target groups and measures in Estonia study for Estonian Ministry of Finance. SEI Tallinn was leading the transport poverty section and helped also with energy poverty. The fourth and final thematic focus was on green skills and jobs, with special emphasis on youth. Here, we completed a long-standing project YENESIS 2.0, and started a new Erasmus + project OSCAR: Fostering YOuth Behavioural Change Towards Sustainable Choices Concerning WAste of ElectRonic Devices.

The Green and Circular Economic Transformation Unit (former Environmental Management Programme) continued exploring in 2024 opportunities for creating a green/sustainable, resource-light society and a socio-ecological market economy in which products and services offer a high quality of life and are produced sustainably, either globally or locally. The unit focuses on three main work streams: sustainable production and consumption, circular systems and risk governance. Our concentration is on sustainable and responsible procurement in public and private sectors and integrating sustainability principles into managing environmental resources to assess environmental, social, and economic impacts within an organisation. We are also analysing waste management and circular economy-related policies, assisting in implementing policy instruments, exploring innovative circular business models, and examining methods to design circular products and services, and risk-related assessments throughout society, including vulnerability and its multi-level governance. Current work deals with public sector actors and communities within the context of climate and disaster risk.

In 2024, ET unit had 6 people working full time (FTE). One junior expert left in July and the other joined in August but there were no other changes in staff in 2024.

In 2024, 6 bigger projects were running in the ET unit. Three projects were funded by Interreg Baltic Sea Region programme: “Baltiplast - Baltic Approaches to Handling Plastic Pollution under a Circular Economy Context”, “ChemClimCircle – Integrating criteria for chemicals, climate and circularity in procurement processes” and “Change(K)now - A mindset change from single-use to circular or multiple-use of food delivery systems in cities of the BSR”. Two projects were financed by Horizon programme: “SchoolFood4Change - Shifting school meals and schools into a new paradigm by addressing public health and territorial, social and environmental resilience” and “Regions4Climate - Large scale demonstrators of climate resilience creating cross-border value.” ET unit is also involved in the centre-wide project “Green Transition in Eastern Partnership countries of Armenia, Georgia, Moldova and Ukraine” (GUMA), which started in 2023 in cooperation with SEI Headquarter.

ET unit continued to support the Estonian Green Key system in cooperation with Estonian Enterprise and supporting Ministry of Climate in enhancing environmental management in offices (Green Office Programme) and museums (Green Muuseum programme). In cooperation with Academy of Arts, developing an upcycling system for textile sector in Kenya continued.

The unit has also strengthened EU and Baltic Sea research partnerships. The cooperation with other research partners has led to four successful project applications from Interreg BSR programme: - project “Circ@Home - Resilience by circularity and sharing culture at households as a precondition for climate-neutral cities: "Circ-in-Town = Circ@Home + Circular services”, “ChemClimCircle-2 - Fostering implementation of the ChemClimCircle approach to Green Public Procurement in the Baltic Sea Region”, which was a follow-up project of the ChemClimCircle project, “ClimNeDest - Climate Neutral Destinations - Developing climate smart tourism business for sustainability and resilience”, and “Climaresponse – which was a collaboration together with CE Unit. All four project will officially start in 2025.

COMMUNICATION ACTIVITIES

In 2024, SEI Tallinn advanced its communications strategy ensuring research insights were accessible, actionable, and agenda-setting. Key capacity building activities included HQ-led publication training, which clarified the process for SEI-branded publications, and MEL training, where impactful communication was defined as one of a core focus when developing theory of change or MEL plan for a project. In addition, experts participated in HQ-organized opinion-article training, which builds on ongoing capacity-building in media engagement during the last few years.

Greater integration of the communication team into projects improved event and stakeholder engagement planning. Improved collaboration resulted in impactful, high-quality events supported by stakeholder mapping, media plans, and methodological engagement advice. The communication team contributed to events addressing key themes for Tallinn centre like low-carbon tourism, school food, textile waste, and nature-based water solutions.

SEI Tallinn communication team contributed to the global pre-COP webinar series "From Words to Actions" by hosting a strong high-level regional webinar “Driving resilience: mobilising finance for climate and biodiversity amid geopolitical tensions“ which addressed the intersection of environmental policies and financing in Eastern Europe and EU Eastern Partnership countries. The event featured prominent speakers whose discussions centered on securing political and financial support for long-term climate and biodiversity goals despite geopolitical challenges. Almost 200 people registered and nearly 100 international stakeholders participated, strengthening SEI Tallinn´s existing partnerships and paving the way for new ones. The event offered a platform for dialogue and collaboration and strengthened SEI Tallinn’s position in regional environmental policymaking and contributed critical conversations linking biodiversity, climate policies, and financing ahead of COPs.

The year also included a wide range of communication activities for the international SchoolFood4Change project that aims to create a healthier and more sustainable school food system. The communication team supported organising and communicating three rounds of policy dialogues to formulate a vision for the Estonian school food system. Two roundtables brought together Tallinn and Viimsi project schools and school meal caterers and the third one a larger selection of stakeholders from local municipalities, schools, school meal providers and students to health and nutrition experts and vegetarian interest groups. The communication team supported promoting Canteen Days, issued press releases, and supported media

coverage. We highlighted key milestones through stories, reports, and video content, ensuring broad visibility for the project.

In September, we published together with Estonian Academy a study on circular textile technologies, the work was commissioned by the Estonian Ministry of Climate. The communication team helped organise the launch of the study, which was attended by the ministry, textile sector stakeholders and journalists. The communication team helped the Ministry of Climate prepare a press release for the launch and helped the Estonian Academy of Arts prepare a social media campaign. The report gained extensive media coverage and the press release was picked up by a variety of media outlets.

The SEI Tallinn communication team is leading the communication work for the Interreg core project NURSECOAST-II, leading communication work in Estonia in Interreg project Biofloat and contributing to communication and engagement work in SEI's project in Bosnia and Herzegovina (BiH SuTra) as well as contributing to development of SEI´s internal monitoring, evaluation and learning guidelines.

RESEARCH AND PUBLICATIONS

In 2024, our work contributed to all SEI strategic impact areas. To reduce climate risks, we contributed to the energy transition at both large and small scales. We continued developing the Green Agenda thematic and national assessments for Georgia, Ukraine, Moldova, and Armenia. Moreover, we also added a work package to the GUMA project and started leading climate neutrality modelling for those countries, based on the approach piloted in Estonia. In Ukraine, we collaborated on the UA-GRIDEX project to develop a framework for decentralized electric systems. In the new project H2-SEAS we initiated policy framework analysis for zero-emission hydrogen-powered fishing vessels. Additionally, we piloted together with HQ the European Green Deal tracker to monitor the EU's progress on Green Deal implementation. Adding also equity lens to energy studies, we analysed who are the groups experiencing energy and transport poverty in Estonia and developed measures to alleviate the impact on the most vulnerable groups in the Social Climate Fund project for the Ministry of Finance.

We supported model development in Net Zero Cities and Consumption Compass projects in cooperation with HQ and continued to establish urban sensor networks for weather observations and climate assessments. These efforts included creating user-friendly decision-support tools that integrate real-time weather with long-term climate data. Our work focused also on risk governance, taking an integrated, multi-actor, and multi-level approach to resilience in Regions4Climate project.

For sustainable resource use and resilient ecosystems, we worked on water projects like NURSECOAST-II, TRUST ALUM, and Biofloat to reduce pollution and eutrophication in the Baltic Sea Region. We made notable contributions to the circular economy, including waste management, transferring Upmade know-how to Kenya, analyzing circular textile technologies in Estonia, and advancing circular food delivery systems in the Baltic Sea Region (Change(K)now!). In ChemClimCircle, we worked on integrating criteria for chemicals, climate, and circularity in procurement processes. We addressed the plastics pollution topic in the Baltiplast project and continued providing local circular solutions for municipalities via BALTIPLAST and Change(K)now! projects. In EEA European Topic Centre for Sustainability Transitions we contributed

to developing a framework for monitoring European food systems. We also co-develop a curriculum for youth trainers and youth for more resilient use and handling of e-waste.

In the impact area of improved health and well-being, our most significant shift in priorities was a stronger focus on changes related to city planning that enhance well-being and environmental health. This shift was supported by the formation of new teams and the creation of the Sustainable Cities and Resilient Communities unit early this year. On the municipal level, we analyzed the impact and perception of spatial interventions in the city of Tallinn in the Green Trace project, made recommendations on how to make the city centre more livable in the Old Town Mobility Study, suggested improvements for making Tallinn school surroundings safer in the Safe School Path project, and explored the viability of implementing the 15-minute city concept in the cities of Pärnu and Tallinn. On the national scale, we developed a prototype for an Estonian spatial planning toolbox for sustainable and high-quality spatial planning. Related to just transition and equity, we analysed the fitness of GUMA countries for just green transition on the national level, assessed the needs of transport and energy-poor groups for Estonia's Social Climate Fund Proposal, as part of the EEA European Topic Centre for Sustainability Transitions, worked on developing a more comprehensive approach to just green transition on the EU level and continued promoting sustainable school meals through projects like SchoolFood4Change.

Out of the projects in 2024 (42 in total), the following are scientific and applied research projects:

1. EEA: ETC-ST (European Topic Centre on Sustainability Trends, Prospects and Responses)
2. Swedish Institute: RadClim BSR (Framework and stakeholder needs assessment for a Baltic Sea Region radar climatology)
3. SchoolFood4Change - Shifting school meals and schools into a new paradigm by addressing public health and territorial, social and environmental resilience
4. Baltic Approaches to Handling Plastic Pollution under a Circular Economy Context (BaltiPlast)
5. Study and analysis of textile recycling technologies
6. Upcycling in Kenya: Transferring Upmade know-how to Kenya
7. Determining the composition and characteristics of the waste incinerated at the Iru power plant and determining the coefficients of the fossil and non-fossil part of the CO2 emissions
8. Regions4Climate: Large scale demonstrators of climate resilience creating cross-border value
9. Model Nutirents Solutions in Near-Coast Touristic Areas (NURSECOAST-II)
10. A toolbox for sustainable and high-quality spatial planning
11. Sustainable Living Environment: Coherent policy development for high-quality and sustainable living environment in Estonia
12. GA GUMA: Green Agenda in Georgia, Ukraine, Moldova and Armenia
13. AGORA: A Gathering place to cO-design and co-cReate Adaptation
14. Net Zero Cities: Net Zero Cities Climate Investment Model
15. UA-GRIDEX: Ukraine´s Grid Resilience and Infrastructure Development Excellence
16. Trust Alum: Building trust in target groups for ALUM treatment - an effective, yet misunderstood method for water quality improvement
17. GESEP initiative: SEI Initiative – GESEP Gender, Social Equality and Poverty
18. Coastal Fishing Vessels Powered by Zero Emission Hydrogen Fuel Cell (H2-SEAS)

19. European Green Deal Tracker
20. Analysis for creating the social climate fund plan for Estonia
21. Carrying out the Tallinn School neighborhood improvement plan
22. Tallinn Old Town mobility study
23. Consumption compass
24. Circularity assessment of Estonian economy
25. Advising the preparation of Tallinn Circular Economy Development Plan 2035
26. Litter monitoring in Pirita river
27. Preparation of street guide
28. Journey to a circular economy: implementing the UPMADE digital solution in the textile sector
29. Developing just transition and green economy indicators in the context of green reform

PUBLICATIONS:

In 2024, SEI Tallinn Experts were actively publishing both peer-review journal articles and project reports and policy briefs. Below are listed the publications we made in 2024:

Peer-reviewed articles:

- Muthukumaran, G., Passos, M. V., Gong, J., Xylia, M., & Barquet, K. (2024). Decentralized solutions for island states: enhancing energy resilience through renewable technologies. Energy Strategy Reviews, 54, 101439.
- Leal Filho, W., Voronova, V., Barbir, J., Moora, H., Kloga, M., Kliučininkas, L., ... & Tirca, D. M. (2024). An assessment of the scope and effectiveness of soft measures to handle plastic pollution in the Baltic Sea Region. Marine Pollution Bulletin, 209, 117090.
- Hoy, A., Gerger Swartling, Å. G., Ustrnul, Z., Wypych, A., Nevmerzhytska, A. V., & Leander, E. (2025). Too much, yet not enough? Assessing climate tool users' perceptions, needs and access constraints. Regional Environmental Change, 25(1), 1-16.
- Lowry, B., Hoy, A., and Hashemi, H., RadClim BSR - Towards a Radar-based Precipitation Climatology for the Baltic Sea Region, Art. no. EGU-8725, 2023. doi:10.5194/egusphere-egu23-8725.

Project and policy reports:

- Gong, J. and Muthukumaran, G. (2024). Framework for Decentralized Energy and Enhanced Resilience on Islands. SEI Brief. Stockholm, Sweden. https://doi.org/10.51414/sei2024.054
- Muthukumaran, G., & Keypour, J. (2024). Gas decarbonization pathways for the Baltic states and Finland. SEI Working Paper. Stockholm Environment Institute. https://doi.org/10.51414/sei2024.038
- Keypour, J. (2024). China's Energy Policy Dynamics in the Persian Gulf Region: Implications for the EU's energy security in the transition era. Mistra Geopolitics.

- Tamm, K., Jaama, K. M., Huang, S., & Tool, B. (2024). Rohejälje ruumisekkumiste ruumitaju, -kasutuse ja -mõju uuring. SEI Working Paper. Stockholm Environment Institute. https://doi.org/10.51414/sei2024.023
- Tamm, K., & Pedusaar, T. (2024). Planetaarsete piiride kontseptsioon. Ülevaade ja rakendamise väljavaated Eestis. SEI aruanne. Stockholm Environment Institute. https://doi.org/10.51414/sei2024.004

Conference contributions:

- Adinolfi M, Reder A, Mercogliano P, **Hoy A**, Milelli M, Biondi R (2024) *Building up a Digital Academy in AGORA project to aware citizens, improve access to and use of climate data supporting adaptation*. EGU General Assembly, Vienna, Austria, 15.-19.04.2024 https://www.egu24.eu/
- **Piirsalu, E.**, Procura+, Lisbon, Portugal, 13.-14.05.2024 https://green-business.ec.europa.eu/events/11th-procura-conference-2024-03-13_en
- Adinolfi M, Reder A, Mercogliano P, Baldelli M, Acierno A, Mattera M, Ellena M, **Hoy A**, Biondi R, Milelli M (2024) The AGORA Digital Academy to promote the usage of climate data and information supporting adaptation. Medclivar/SISC Conference, Lecce, Italy, 24.-27.9.2024 https://medclivarconf.eu/
- Dehkordi A, **Hoy A, Jaama KM, Tuhkanen H** (2024) *Mapping urban heat islands in Pärnu/Estonia by leveraging satellite data.* EMS annual meeting, Barcelona, Spain, 02.-06.09.2024 https://www.ems2024.eu/
- **Hoy A**, Adinolfi M, Biondi R, Milelli M (2024) *Enhancing climate resilience in the AGORA project: A digital academy for improved access and use of climate, risk and adaptation information.* EMS annual meeting, Barcelona, Spain, 02.-06.09.2024 https://www.ems2024.eu/

INPUT INTO POLICYMAKING

Partnerships, collaboration, and co-creation are essential to our success in producing high-quality research and driving policy impact. In 2024, we strengthened our existing networks while also establishing new ones.

SEI Tallinn started the UA GRIDEX project funded by the Swedish Institute in 2024 focusing on increasing the resilience of the energy system in the city of Vinnytsia in Ukraine. While work was planned to be carried out in 2024, the project needed extensive revisions in collaboration with the city of Vinnytsia. These revisions were completed by the end of 2024 and work is planned to finish in 2025.

In 2024 the H2-SEAS project also started with the involvement of SEI Tallinn. The project, funded from Horizon Europe Innovation Action is working on designing, building and tests a novel, fully-integrated hydrogen-electric fishing vessel to accelerate a sustainable and accessible transition to clean and efficient power for small-scale fishing fleets.
Design of the boat is provided by the Latvian Maritime Academy (Riga Technical University) and the Latvian shipyard AtoZ builds and tests the ship. The French Genevos company will provide the complete

energy system engineering, including certified Hydrogen Power Modules, gas integration design and installation. In parallel, survey and research activities will be undertaken by the Stockholm Environment Institute Tallinn Centre and the Latvian Vidzeme University of Applied Sciences to report on regulation and barriers for small-scale fishing ship decarbonization and to assess the environmental impact of the H2-SEAS initiative on the marine environment.

In 2024, the SEI team working on Gridless transitioned from modelling work completed in the previous year to disseminating the results and finalizing key outputs. After submitting our scientific journal article in 2023, this year, after a round of review, the paper was successfully published in the Energy Strategy Review, and our team member also presented the findings at a conference in Berlin in July 2024. We also made significant progress with the SEI policy brief, with a complete draft ready for publication by November 2024. With these developments, we have met all the planned objectives of the work package and are now wrapping up the project.

In 2024 SEI Tallinn successfully led the participation in the Estonian government climate research support framework tender together with University of Tartu and CentAR. This will allow SEI Tallinn to participate in several relevant procurement calls related to climate policy from the Estonian government in the coming years. This also led to the first successful tender where CE and SC teams participated in the background analysis of the Social Climate Fund for Estonia giving policymakers the input needed to decide on measures to reduce energy and transport poverty.

SEI Tallinn also collaborated with SEI HQ on the Green Deal Tracker pilot project funded by Mistra. The intention was to look at four European Green Deal proposals and track their progress in Estonia and Sweden. The selected policies were: the Just Transition Fund, Carbon Boarder Adjustment Mechanism, LULUCF regulation and Energy Efficiency Directive. In addition to the creation of a pilot tool, the project will lead to a policy brief in 2025.

The SEI Tallinn team also continued contributions to the Net Zero Cities (NZC) project that aims to facilitate European cities' achieving climate neutrality by 2030 by providing comprehensive support from the EU and experts from various sectors and deepening the commitment and capacity that foster change for cities. The SEI Tallinn team enhanced the model and developed methodologies to validate the model to improve its accuracy. To increase accessibility, Experts from SEI Tallinn Centre analysed more than one hundred city features in the economic model and thousands of records from 2019 to up-to-date based on national or EU open data to establish the data model.

In the end of 2024 SEI Tallinn collaborated with University of Tartu to support the Ministry of Climate of Estonia in developing indicators for the just transition and green economy aspects of the green reforms in Estonia. This work will help better policymaking and communication in Estonia.

SEI Tallinn carried out many projects supporting policy making. During 2024 the following project activities were carried out:

1. Net Zero Cities: enhancement of the model and developed methodologies to validate the model to improve its accuracy
2. Green Deal Tracker: development and finalization of the pilot tool and policy brief
3. Gridless: focus on disseminating results
4. Social Climate Fund: analysis created focusing on transport poverty in Estonia
5. UA GRIDEX: Development of the project and initialization of work
6. H2SEAS: initial mapping and strat of the project
7. Regions4Climate
8. Carrying out the Tallinn School neighborhood improvement plan
9. Tallinn Old Town mobility study
10. Advising the preparation of Tallinn Circular Economy Development Plan 2035
11. Developing just transition and green economy indicators in the context of green reform

CAPACITY BUILDING

Throughout 2023, we conducted numerous trainings, seminars, and events focused on raising awareness and building capacity. We did this based on project work directly aimed at capacity building and on tools developed in research-oriented projects.

For example, SEI Tallinn conducted one information seminar and three workshops on Green Key in cooperation with Enterprise Estonia. Green Key is an international environmental labelling scheme for tourism organisations.

SEI enhanced capacities in Kenya textile sector by introducing UPMADE's upcycling techniques to Rivatex, supporting them to reduce fabric waste and improving material reuse. Through training, SEI equipped local seamstresses and designers with practical skills in upcycling and sustainable design. A lifecycle assessment of upcycled garments, conducted with Moi University, further built local and regional capacity by providing essential data for LCA assessments in the textile sector, advancing resource-efficient practices and fostering sustainability know-how within the local industry.

SEI Tallinn contributed to training and education through the VINCI (Virtual & Augmented Reality Trainers Toolbox to Foster Low Carbon Tourism & Related Entrepreneurship) project, which focused on addressing climate change in the tourism sector. The project aimed to raise awareness among tourism stakeholders about the sector's impact on climate change and provide resources for achieving low-carbon tourism. Recognizing the gap in vocational education and training (VET) for tourism trainers and mentors, the project developed an innovative multilingual curriculum and training materials on low-carbon tourism.

In the *Green Agenda for Armenia, Georgia, Moldova, and Ukraine (GUMA)* underscored SEI Tallinn's leadership in policy reform and capacity building. In 2024, we already started building new follow-up projects in Ukraine and Moldova, to support governments with additional capacity building projects in areas where reforms are needed.

SEI Tallinn carried out many capacity-building projects. During 2024 the following project activities were carried out:

1. Youth Employment Network for Energy Sustainability in Islands (YENESIS)
2. ChemClimCircle: Integrating criteria for chemicals, climate and circularity in procurement processes
3. Change(K)now!: A mindset change from single-use to circular or multiple-use of food delivery systems in cities of the BSR
4. Sustainable Transition of Bosnia and Herzegovina
5. Floating islands as biodiversity pit stops and pollution cut outs towards more resilient cities (Biofloat)
6. Assistance of the Estonian Association for Environmental Management
7. Fostering Youth Behavioural Change Towards Sustainable Choices Concerning Waste of ElectRonic Device (OSCAR)
8. Coordinating the Green Office and Green Museums programme in Estonia
9. Development of circular economy training materials for the public sector
10. StratKIT+: Innovative Strategies for Public Catering: the Expansion of the Sustainable Public Meal Toolkit
11. VINCI: Virtual & Augmented Reality Trainers Toolbox to Foster Low Carbon Tourism & Related Entrepreneurship
12. Green Key: Green Key coordination in Estonia
13. Transforming waste stations into circular economy centres, promotion of recycling and creation of repair workshops

SEI TALLINN'S GOALS FOR 2025

In 2025, we aim to continue contributing to SEI strategic impact areas with projects executed, proposals submitted, capacity building delivered and policy engagement and communication outreach.

To support that, we have set main priorities and expected achievements for 2025:

- **Geographic Expansion.** While continuing our established work in the EU and Nordic-Baltic region, we will expand activities in the Eastern Partnership (EaP) region.
- **Financial Resilience.** SEI Tallinn's financial outlook for 2025 is strong, with expected revenue of €1.7 million. We will take significant steps toward diversifying funding sources, including tapping into philanthropic and foundation funding for the first time, supported by a dedicated strategy in collaboration with SEI HQ.
- **Operational Excellence.** Operationally, 2025 will focus on streamlining SEI's quality assurance processes, including the rollout of a structured proposal approval system and the updated Employee Handbook.

- **Communications and Impact.** Impact-driven communication will remain a priority, with plans to integrate communication strategies into project work using SEI's new communication and impact template. The Centre will place greater emphasis on integrating communication and impact, and monitoring, evaluation, and learning (MEL) into project work.
- **Contributing to one-SEI actions.** To embody the "One SEI" vision, SEI Tallinn will deepen collaboration with other SEI centers, participating in thematic networks and organizing cross-center workshops.

At the time of the annual report compilation in February 2025 there were 30 projects in process.

The annual accounts

Statement of financial position

(In Euros)

	31.12.2024	31.12.2023	Note
Assets			
Current assets			
Cash and cash equivalents	522 724	262 842	2
Receivables and prepayments	520 505	512 550	3
Total current assets	**1 043 229**	**775 392**	
Non-current assets			
Property, plant and equipment	28 711	19 985	5
Total non-current assets	**28 711**	**19 985**	
Total assets	**1 071 940**	**795 377**	
Liabilities and net assets			
Liabilities			
Current liabilities			
Payables and prepayments	746 786	505 514	7
Total current liabilities	**746 786**	**505 514**	
Total liabilities	**746 786**	**505 514**	
Net assets			
Foundation/Issued capital	87 152	87 152	
Reserves	11 586	1 586	
Accumulated surpluses (deficits) from previous periods	201 125	197 988	
Surplus (deficit) for the period	25 291	3 137	
Total net assets	**325 154**	**289 863**	
Total liabilities and net assets	**1 071 940**	**795 377**	

Statement of revenues and expenses

(In Euros)

	2024	2023	Note
Revenue			
Grants and donations	1 447 038	1 007 969	8
Business income	425 393	391 212	9
Other income	2 792	2 042	
Total revenue	**1 875 223**	**1 401 223**	
Expenses			
Other operating expense	-594 442	-406 192	10
Employee expense	-1 217 293	-978 962	11
Depreciation and impairment loss (reversal)	-9 287	-8 917	5
Other expenses	-28 050	-610	
Total expenses	**-1 849 072**	**-1 394 681**	
Surplus (deficit) from operating activities	**26 151**	**6 542**	
Interest income	2 786	11	
Other financial income and expense	-3 646	-3 416	
Net surplus (deficit) for the period	**25 291**	**3 137**	

Statement of cash flows

(In Euros)

	2024	2023	Note
Cash flows from operating activities			
Surplus (deficit) from operating activities	26 151	6 542	
Adjustments			
Depreciation and impairment loss (reversal)	9 287	8 917	5
Other adjustments	0	-206	
Total adjustments	**9 287**	**8 711**	
Adjustments for operating receivables and prepayments	-7 955	102 239	3
Adjustments for operating liabilities and prepayments	251 273	153 155	7
Interest received	2 786	11	
Other cash flows from operating activities	-1	-299	
Total cash flows from operating activities	**281 541**	**270 359**	
Cash flows from investing activities			
Purchase of property, plant and equipment and intangible assets	-18 013	-18 150	5
Total cash flows from investing activities	**-18 013**	**-18 150**	
Total cash flows	**263 528**	**252 209**	
Cash and cash equivalents at beginning of period	262 842	14 049	2
Change in cash and cash equivalents	**263 528**	**252 209**	
Effect on exchange rate changes on cash and cash equivalents	-3 646	-3 416	
Cash and cash equivalents at end of period	522 724	262 842	2

Statement of changes in net assets

(In Euros)

				Total net assets
	Foundation/Issued capital	Reserves	Accumulated surpluses deficits from previous period	
31.12.2022	87 152	2 092	197 988	287 232
Net surplus (deficit) for the period	0	0	3 137	3 137
Changes in reserves	0	-506	0	-506
31.12.2023	87 152	1 586	201 125	289 863
Restated balance 31.12.2023	87 152	1 586	201 125	289 863
Net surplus (deficit) for the period	0	0	25 291	25 291
Changes in reserves	0	10 000	0	10 000
31.12.2024	87 152	11 586	226 416	325 154

Notes

Note 1 Accounting policies

General information

General information

The financial statements of Stockholm Environment Institute Tallinn Centre (foundation or SEI Tallinn SA) have been prepared in accordance with the Generally Accepted Accounting Principles of Estonia and utilizing the acquisition cost model, unless otherwise specified in the accounting policies below. The Estonian Generally Accepted Accounting Principles are based on internationally acknowledged accounting and reporting principles, whose main requirements are stipulated in the Accounting Act of the Republic of Estonia and supplemented by the guidelines issued by the Accounting Standards Board.

The financial statements have been prepared in euros.

Cash and cash equivalents

Cash and cash equivalents

Cash equivalents comprise short-term highly liquid investments that can be converted into a known amount of cash and that do not involve any significant risk of market value change, incl. cash.

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

Foreign currency transactions have been reported based on official rates of the European Central Bank prevailing on the transaction date. Monetary assets and liabilities denominated in foreign currencies are translated into euros as of the balance sheet date based on the official exchange rates of the European Central Bank prevailing on the balance sheet date.

Profits and losses from foreign currency transactions are recorded in the statement of activities of the reporting period.

Receivables and prepayments

Receivables and prepayments

All receivables (e.g. accounts receivable, accrued income, and other short-term and long-term receivables), except receivables acquired for resale, are generally reflected at adjusted cost in the balance sheet. The adjusted cost of short-term receivables is generally equal to their nominal value (less possible discounts), therefore the short-term receivables are reflected at their estimated collectible amounts (reflected for example in the invoice, contract or any other source document) in the balance sheet.

Plant, property and equipment and intangible assets

Plant, property and equipment and intangible assets

Assets with an acquisition cost of over 600 euros and useful life exceeding one year are accounted for as property and equipment. Items with a useful life of over one year, but whose acquisition cost is below 600 euros, are classified as low-value items until taken into use and are fully expensed when the asset is taken into use. Expensed low-value assets are accounted for off the balance sheet.

Items of property and equipment are initially recognised at their acquisition cost, which comprises the purchase price and any costs directly attributable to the acquisition. After recognition, items of property, plant and equipment are carried at cost less any accumulated depreciation and possible accumulated impairment losses.

If an item of property and equipment consists of separately identifiable parts which have different useful lives, the parts are accounted for as separate asset items and are assigned depreciation rates which correspond to their useful lives.

Subsequent costs related to an item of property and equipment, such as the costs of replacing part of it, are recognised in the carrying amount of the item if the following conditions are met:(a) it is probable that there are future economic benefits associated with the costs, and (b) these costs can be measured reliably. The carrying amount of the parts which are replaced is derecognised. All other costs related to property, plant and equipment are recognised as an incurred expense over the period when the respective expense occurred.

Items of property and equipment are depreciated using the straight-line method. Each item is assigned a depreciation rate which corresponds to its useful life. Items of property and equipment are depreciated until their residual value exceeds their carrying amount. The residual value of an asset is the amount that the foundation would currently obtain from disposal of the asset, if the asset were already of the age and in the condition expected at the end of its useful life.

The depreciation methods, depreciation rates and residual values of property and equipment are reviewed at least at the end of each financial year and, if expectations differ from previous estimates, the changes are recognised prospectively.

The foundation assesses the carrying amount of an item of property and equipment should any circumstances indicate that an asset may be impaired. Upon the presence of such circumstances the company shall conduct an assessment of the impairment. If the carrying amount of an asset exceeds its estimated recoverable amount, the asset or the cash-generating unit to which the asset belongs is written down to its recoverable amount. The recoverable amount of an asset is the current value of estimated cash flows (value in use) to be derived from the asset or the fair value of the asset, less selling costs, depending on which of these values is higher. Where necessary, the fair value of an asset is determined with the assistance of independent experts. Impairment losses on assets are recognised in the statement of activities as “Depreciation and impairment of non-current assets”.

If there is any indication that the recoverable amount of an asset exceeds the carrying amount, the impairment loss recognised in prior periods is reversed and the carrying amount of the asset is increased; however, the amount attributable to a reversal of an impairment loss cannot exceed the carrying amount that would have been determined had no impairment loss been previously recognised for the asset. A reversal of an impairment loss is recognised in the statement of activities in the same row in which the original impairment loss was recognised.
The carrying amount of an item of property and equipment is derecognised when the item is disposed of or when no future economic benefits are expected from its use or disposal. Any gain or loss arising from the derecognition of an item of property, plant and equipment is included as other operating income or other operating expenses in the statement of activities of the period in which the item is derecognised.

Minimal acquisition cost Minimal acquisition cost 600

Leases

Leases
In the case of operating leases, the leased assets are carried in the balance sheet of the lessor. Operating lease payments are recognised as lessor's income and lessee's expense on a straight-line basis over the lease period.

Financial liabilities

Financial liabilities
Financial liabilities are recognised initially at their acquisition cost, which is the fair value of the remuneration received for the financial liability. After initial recognition, financial liabilities are measured at an adjusted acquisition cost based on an effective interest rate. Transaction costs are taken into consideration upon calculating the effective interest rate, and charged to expenses over the term of the financial liability. Financial liabilities acquired for resale are measured at their fair value and any changes in the fair value are recorded in the statement of activities. Interest expenses related to the financial liability are recognised as an expense when incurred and presented in the statement of activities as financial income and expenses. Financial liabilities are derecognised when the obligations have been discharged, cancelled or expire.

Grants and donations

Grants and donations
Accounting for received donations and grants (incl. grants and receipts for specific purposes) is based on the following principles:
(a) donations and grants not designated for a specific purpose are recognised as income when the donation/grant becomes available;
(b) donations and grants designated for specific purposes are recognised as income when the donation/grant becomes available and the accompanying conditions are met.

Revenue recognition

Revenue recognition
Revenue of SEI Tallinn is based on three different financing principles: core funding, project funding and business revenue.
• SEI core funding is project funding by the Stockholm Environment Institute (SEI), which mainly covers SEI-Tallinn's general administrative expenses.
• Other project funding received is used to cover operating expenses of specific projects funded by the donor. These funds are reported in the balance sheet as liabilities (prepayments) and as revenue in the amount of the project's expenses during the period or depending on the proportion of execution.
• Business revenue comprises all other revenue (sale of different services, sale of books etc.) and work performed outside project funding e.g. revenue from projects related to conducting environmental audits and consultations on integrated environmental permits etc. In addition, competitive trainings (e.g. ISO standards, environmental management etc.) are also reflected in this section.
Revenue from the sale of services is reflected upon the rendering of services.
Interest income is recognised on accrual basis using internal interest rates.

Expense recognition

Expense recognition
Expenses are recognised in the same period as the income related to them. Expenses, which are likely to be used for earning economic profit in future, are reflected as assets when they arise and are reflected as expenses during the period(s) they give profit (e.g. costs of property, plant and equipment). Expenses, which are used for creating income during the accounting period or are not used for creating income, are reflected as expenses in the period when they occur.

Related parties

Related parties
In preparing the annual report of SEI Tallinn SA, related parties are the founder of the foundation and legal entities in the founder's consolidation group, chief management, supervisory board members, close family members of the above mentioned individuals and enterprises under their control or material influence.

Note 2 Cash and cash equivalents

(In Euros)

	31.12.2024	31.12.2023
Cash at bank	522 724	262 842
Total cash and cash equivalents	**522 724**	**262 842**

Note 3 Receivables and prepayments

(In Euros)

	31.12.2024	Allocation by remaining maturity		Note
		Within 12 months	1 - 5 years	
Accounts receivable	456 623	456 623	0	
Accounts receivables	456 623	456 623	0	
Tax prepayments and receivables	1 126	1 126	0	4
Prepayments	134	134	0	
Deferred expenses	70	70	0	
Other paid prepayments	64	64	0	
Total receivables and prepayments	**520 505**	**520 505**		

	31.12.2023	Allocation by remaining maturity		Note
		Within 12 months	1 - 5 years	
Accounts receivable	426 151	426 151	0	
Accounts receivables	426 151	426 151	0	
Tax prepayments and receivables	363	363	0	4
Prepayments	2 143	2 143	0	
Deferred expenses	2 143	2 143	0	
Other paid prepayments		0	0	
Total receivables and prepayments	**512 550**	**512 550**		

Note 4 Tax prepayments and liabilities

(In Euros)

	31.12.2024		31.12.2023	
	Tax prepayments	**Tax liabilities**	**Tax prepayments**	**Tax liabilities**
Value added tax		18 268		17 434
Personal income tax		12 766		12 655
Fringe benefit income tax		434		279
Social tax		23 008		22 178
Contributions to mandatory funded pension		1 130		1 105
Unemployment insurance tax		1 384		1 385
Other tax prepayments and liabilities	626		163	0
Prepayment account balance	500		200	
Total tax prepayments and liabilities	**1 126**	**56 990**	**363**	**55 036**

Note 5 Property, plant and equipment

(In Euros)

			Total
	Computers and computer systems	Other property, plant and equipment	
31.12.2022			
Carried at cost	40 683	54 908	95 591
Accumulated depreciation	-33 148	-51 691	-84 839
Residual cost	**7 535**	**3 217**	**10 752**
Acquisitions and additions	5 699	12 451	18 150
Other acquistions and additions	5 699	12 451	18 150
Depreciation	-4 636	-4 281	-8 917
31.12.2023			
Carried at cost	46 382	67 359	113 741
Accumulated depreciation	-37 784	-55 972	-93 756
Residual cost	**8 598**	**11 387**	**19 985**
Acquisitions and additions	18 013	0	18 013
Other acquistions and additions	18 013	0	18 013
Depreciation	-6 690	-2 597	-9 287
31.12.2024			
Carried at cost	64 395	67 359	131 754
Accumulated depreciation	-44 474	-58 569	-103 043
Residual cost	**19 921**	**8 790**	**28 711**

Note 6 Operating lease

(In Euros)

Accounting entity as lessee

	2024	2023
Operating lease expenses	31 500	31 241
Future lease expense under non-cancellable lease contracts		
	31.12.2024	**31.12.2023**
Within 12 months	31 992	30 995
1 - 5 years	31 132	94 624

Note 7 Payables and prepayments

(In Euros)

	31.12.2024	Within 12 months	Note
Trade payables	12 672	12 672	
Employee payables	52 809	52 809	
Tax payables	56 990	56 990	4
Other payables	703	703	
Other accrued expenses	703	703	
Prepayments received	623 612	623 612	
Total payables and prepayments	**746 786**	**746 786**	

	31.12.2023	Within 12 months	Note
Trade payables	14 209	14 209	
Employee payables	40 745	40 745	
Tax payables	55 036	55 036	4
Other payables	25 645	25 645	
Other accrued expenses	25 645	25 645	
Prepayments received	369 879	369 879	
Total payables and prepayments	**505 514**	**505 514**	

Note 8 Grants and donations

(In Euros)

	2024	2023
Grants and donations related to income	1 447 038	1 007 969
Total grants and donations	**1 447 038**	**1 007 969**

Note 9 Business income

(In Euros)

	2024	2023
Sales revenue (other international organizations)	53 226	160 112
Sales revenue (Estonian public sector)	262 279	190 277
Sales revenue (Estonian private sector)	300	4 000
Sales revenue (Estonian educational institutions)	67 300	10 650
Sales revenue (other Estonian organizations)	42 288	26 173
Total business income	**425 393**	**391 212**

Note 10 Miscellaneous operating expenses

(In Euros)

	2024	2023	Note
Leases	31 500	31 241	6
Energy	**6 510**	**6 777**	
Electricity	1 791	1 855	
Heat energy	3 144	3 520	
Fuel	1 575	1 402	
Miscellaneous office expenses	12 015	12 093	
Travel expense	49 991	51 285	
Training expense	4 919	6 039	
Allowance for doubtful receivables	20 308	0	
Other	469 199	298 757	
Total miscellaneous operating expenses	**594 442**	**406 192**	

Note 11 Labor expense

(In Euros)

	2024	2023
Wage and salary expense	887 963	713 986
Social security taxes	289 477	236 349
Fringe benefits	39 853	28 627
Total labor expense	**1 217 293**	**978 962**
Average number of employees in full time equivalent units	21	22

Note 12 Related parties

(In Euros)

Related party balances according to groups

SHORT TERM	31.12.2024	31.12.2023
Receivables and prepayments		
Founders and members	205 401	72 636
Total receivables and prepayments	**205 401**	**72 636**
Payables and prepayments		
Founders and members	1 288	5 117
Total payables and prepayments	**1 288**	**5 117**

SOLD	2024	2023
	Services	Services
Founders and members	916 150	527 049
Total sold	**916 150**	**527 049**

BOUGHT	2024	2023
	Services	Services
Founders and members	5 222	11 904
Other entities belonging into same consolidation group	8 752	26 257
Total bought	**13 974**	**38 161**

Remuneration and other significant benefits calculated for members of management and highest supervisory body		
	2024	**2023**
Remuneration	87 648	86 095