

# ANNUAL REPORT

**Beginning of the financial year:** 29.04.2019

**End of the financial year:** 31.12.2019

**Name:** NPO Coalition of Harm Reduction NGOs "Outreach"

**Registry code:** 80564739

**Name of street:** Õismäe tee 36

**Number of house and apartment:** 36-7

**City:** Tallinn

**County:** Harju maakond

**ZIP code:** 13511

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## Report of activities

### Activities of the "Outreach" Coalition in 2019

In 2019, the registration process of the NPO Coalition of Harm Reduction NGOs "Outreach", launched in 2018 following a meeting of Russian non-profit organizations, continued. The coalition was officially registered on the territory of the Republic of Estonia on April 29, 2019; changes to the registration card were made on July 9, 2019.

On August 30, 2019, the Coalition "Outreach" signed an agreement with AFEW International (Netherlands) in the amount of 15,000 Euros in order to hold an opening meeting regarding organizational and strategic planning, as well as to pay the costs of administering the work of the Coalition in the period from 01.09.2019 to 31.12. 2019.

The Organizational and Strategic Planning Meeting was held on October 7.–8., 2019 in Moscow, Russian Federation. During the meeting, participants discussed the status of membership in the Outreach Coalition, possible funding sources, and an action plan for 2020–21. The meeting was attended by:

Sergey Dugin (representative of the charitable foundation "Humanitarian Action", St. Petersburg),

Maxim Malyshev (Andrey Rylkov Foundation for Health Protection and Social Justice, Moscow),

Vyacheslav Tsunik (ROO "ARK-AntiAIDS", Rostov-on-Don),

Alexey Trutnev (NGO Center for Social Support "Navigator", Irkutsk),

Denis Kamaldinov (ROO "Humanitarian Project", Novosibirsk),

Tatyana Kochetkova (ANO SPN "Project" April", Togliatti),

Lyudmila Vins (ANO Center for Social Assistance "LUNA", Yekaterinburg),

Denis Podoprelov (RPO "DEF", Almetjevsk),

Alexey Korolkov (individual),

Albert Zaripov (individual),

Victoria Dollen (individual).

## Annual accounts report

### Balance

(in Euros)

	31.12.2019	Annex no.
Assets		
Floating assets		
Cash	1 436	
<b>Total floating assets</b>	<b>1 436</b>	
<b>Total assets</b>	<b>1 436</b>	
Liabilities and net assets		
Liabilities		
Short-term liabilities		
Allocations intended for specific purposes, donations and subsidies	1 436	2
<b>Total short-term liabilities</b>	<b>1 436</b>	

<b>Total liabilities</b>	<b>1 436</b>	
<b>Total liabilities and net assets</b>	<b>1 436</b>	

## Economic outturn account

(In Euros)

	29.04.2019 31.12.2019	Annex no.
Income		
Donations and subsidies	13 564	2
<b>Total income</b>	<b>13 564</b>	
Costs		
Direct costs of projects allocated for specific purposes	-13 564	3
<b>Total costs</b>	<b>-13 564</b>	
<b>Return on operating activities</b>	<b>0</b>	
<b>Total return for the financial year</b>	<b>0</b>	

## Cash flow statement

(in Euros)

	29.04.2019 31.12.201 9
Cash flow from operating activities	
<b>Total cash flow from operating activities</b>	<b>1 436</b>
<b>Total cash flow</b>	<b>1 436</b>
<b>Change in cash and cash equivalents</b>	<b>1 436</b>
Cash and cash equivalents at the end of the period	1 436

## Annexes to the annual accounts report

### Annex 1: Accounting policies

#### General information

The 2019 annual accounts report of the NPO Coalition of Harm Reduction NGOs "Outreach" has been composed in compliance with the financial accounting standard of Estonia, which is based on generally accepted international standards of financial accounting and reporting. The main requirements for the financial accounting standard are established in the Accounting Act of Estonian Republic and in amending regulations issued by the Estonian Accounting Board. The profits and loss statement of the NPO Coalition of Harm Reduction NGOs "Outreach" has been composed on the basis of the profits and loss balance sheet format 1 outlined in the Accounting Act. The annual accounts report is presented in Euros.

#### Cash

Cash and cash equivalents are comprised of cash in bank and in hand, demand deposits and short-term deposits in banks. The cash flow statement provides an overview of the cash flow from business activities by indirect method. Cash flow from investment and financing activities is reflected by direct method.

#### Foreign currency transactions, and financial assets and liabilities recorded in foreign currency

Foreign currency transactions are reflected in the accounts report on the basis of the European Central Bank exchange rate effective on the date when the transactions were made. In the accounts report the monetary items based on foreign currency have been recalculated according to the European Central Bank exchange rate effective on the annual accounts balance sheet date. Profits and losses from foreign currency transactions are reflected in the accounts report as profits and losses for the whole operating period.

#### Receivables and prepayments

Accounts receivable have been assessed on the basis of sums likely to be accrued. Accounts receivable from each client are thereat assessed separately, taking into account known information regarding each client's solvency. Based on the reasons for arisal of accounts unlikely to be received, such accounts have been included in part or wholly in marketing or general management costs. Accounts receivable from clients, the due date of which has surpassed for more than 180 days, have been wholly included in costs. Delinquent accounts receivable have been excluded from the balance.

The original costs of corrected-for short term accounts receivable are generally equal to their nominal value (minus potential discounts), due to which the short term accounts receivable are reflected in the balance as sums likely to be received.

#### Material and immaterial fixed assets

Assets costing more than 3000 Euros and with a utilization period of more than one year are reflected in the balance as fixed assets.

Material fixed assets are accounted for in original costs which are comprised of the cost of the asset as well as the costs associated with its implementation. Fixed assets are amortized on straight line basis over their estimated useful economic life.

For amortizing material fixed assets, the organization uses the straight line method.

#### Leases

Leases whereby all important risks and amenities associated with asset acquisition are carried over to the lessee are considered to be financial leases.

All other lease contracts are considered to be operational leases. Operational lease payments by the lessee are reflected as linear costs throughout the leasing period.

#### Financial liabilities

All financial liabilities (payments due to suppliers, accrued expenses a. o. claims) are initially accounted for according to the costs of their acquisition, which shall include all costs directly arising from acquisition. Further accounting is done on the basis of corrected costs of acquisition. The corrected costs of acquisition of short-term financial liabilities are usually equal to their nominal costs, due to which short-term financial liabilities are reflected in the balance as payments due.

**Donations and subsidies**

Grants are reflected as income for periods in which costs occur, for the compensation of which these grants have been allocated. Grants are not reflected as income before sufficient assurance exists that the organization meets the requirements for the grant, and that the grant will be allocated.

**Grants provided**

Outgoing grants provided are reflected as operational liabilities and costs at the moment when the decision to provide them has been made.

**Related parties**

The organization considers the parties related if one of the parties exercises control over the other or has significant influence on the business decisions of the other party. According to the organization, the related parties are:

- the executive management, and
- close relatives of the persons described above, and enterprises associated with them.

## Annex 2: Allocations intended for specific purposes, donations and subsidies

(in Euros)

Assets with originals costs

	Received	Reflected in the economic outturn account	31.12.2019
			Liabilities
Grants allocated for operating costs			
AFEW International	15 000	-13 564	1 436
<b>Total grants for operating costs</b>	15 000	-13 564	1 436
<b>Total allocations for specific purposes, donations and subsidies</b>	15 000	-13 564	1 436

## Annex 3: Direct costs of projects allocated for specific purposes

(in Euros)

	29.04.2019 31.12.2019
Various costs related to office	-1 257
Travel costs	-8 654
Training costs	-480
Labor costs	-2 141
Consulting services	-300
Accounting license	-732

<b>Total direct costs of projects for specific purposes</b>	<b>-13 564</b>
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## Annex 4: Labor costs

(in Euros)

	<b>29.04.2019 31.12.2019</b>	<b>29.04.2019 29.04.2019</b>
Salary costs	1 600	0
Social security taxes	541	0
<b>Total labor costs</b>	<b>2 141</b>	<b>0</b>
Average number of employees expressed in full-time equivalents	1	0

## Annex 5: Related parties

(in Euros)

<b>Number of members at the end of the accounting year</b>		
	<b>31.12.2019</b>	<b>29.04.2019</b>
Number of members (natural persons)	2	2
<b>Fees assessed to executive and higher management a. o. important benefits</b>		
	<b>29.04.2019 31.12.2019</b>	<b>29.04.2019 29.04.2019</b>
Fees assessed	1 195	0



## Digital signatures

The date of finalizing of the report is June 29, 2020.

**Data in the Annual Financial Report for the accounting year 29.04.2019–31.12.2019 of the NPO Coalition of Harm Reduction NGOs “Outreach” (Registry Code: 80564739) has been electronically verified by:**

Name of signatory	Role of signatory	Date of signing
LATŠIN ALIJEV	Board member	29.06.2020

## Fields of activity

Field of activity	EMTAK code	Main field of activity
<b>Protection of and advocacy for civil liberties; advocacy for certain populations</b>	<b>94991</b>	<b>Yes</b>

## Means of communication

Type	Content
<b>Mobile phone</b>	<b>+372 58706070</b>
<b>E-mail address</b>	<b>alijev@gmail.com</b>