

ANNUAL REPORT

2023

Translation from the Estonian original



TALLINN UNIVERSITY

ANNUAL REPORT

Name	Tallinn University
Registry code	74000122
Address	Narva mnt 25, 10120 Tallinn
Phone	+372 640 9101
Fax	+372 640 9116
E-mail	tlu@tlu.ee
Website	www.tlu.ee
Form of ownership	legal person governed by public law
Principal activities	<ul style="list-style-type: none">• academic research;• provision of higher education based on study and research activities;• provision of public services based on study and research activities
Beginning of the financial year	1 January 2023
End of the financial year	31 December 2023
Managing director	Rector Tõnu Viik
Auditor	auditing company LK Konsultatsioonid OÜ
Attached documents	Independent Auditor's Report

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ABBREVIATIONS

TLU	Tallinn University
TalTech	Tallinn University of Technology
UT	Tartu University
EULS	Estonian University of Life Sciences
EAA	Estonian Academy of Arts
EAMT	Estonian Academy of Music and Theatre
BFM	Baltic Film, Media and Arts School
DTI	School of Digital Technologies
HTI	School of Educational Sciences
LTi	School of Natural Sciences and Health
TÜHI	School of Humanities
ÜTI	School of Governance, Law and Society
PHE	professional higher education
BA	Bachelor's studies
INT	Integrated studies
MA	Master's studies
PhD	PhD studies
COVID-19	corona virus disease
ASTRA	Institutional development programme for research and development and higher education institutions
ECTS	Credit point of the European Credit Transfer and Accumulation System
EU	European Union
ENQA	European Association for Quality Assurance in Higher Education
ERA	European Research Area
ETAG	Estonian Research Council
ETIS	Estonian Research Information System
EUA	European Universities Association
EXU	Enterprise x University
FILMEU_RIT	Research Innovation Transformation
HAKA	Estonian Quality Agency for Education
HARNO	Education and Youth Board
HL	Administrative contract 2022 - 2025 between the Ministry of Education and Research and Tallinn University
MoER	Ministry of Education and Research
LG	local government
PRG	personal research grant
GDP	gross domestic product
RD	research and development
RDIE	Estonian Research and Development, Innovation and Entrepreneurship Strategy 2021—2035
RDC	research, development and creative activities
AI	artificial intelligence
SIS	study information system
TÕIS	Study information system for continuing education



MANAGEMENT REPORT



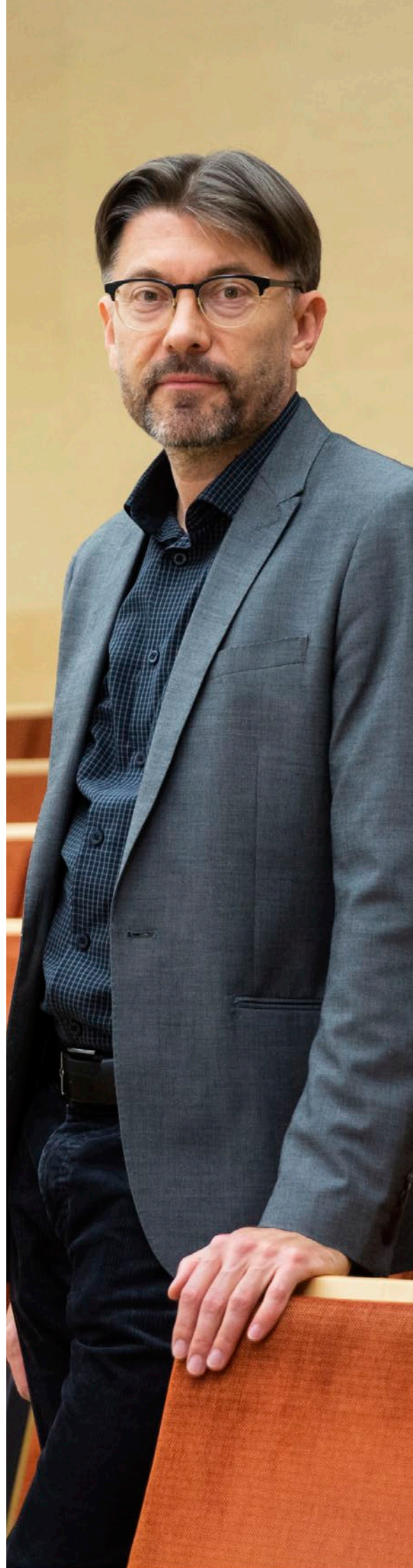
FOREWORD OF THE RECTOR

The year 2023 was the 18th year of operation of Tallinn University, which brought along several important events. The university got a new development plan, the main guiding principle of which was to be the leader of a smart way of life taken along from the previous development plan period. In addition, we thoroughly discussed the directions and goals for the next five years and we did it wide-scale.

Globally, the ongoing war in Ukraine, the escalation of the conflict in Gaza region and developments in artificial intelligence influenced the situation. At the same time the impact of COVID-19 pandemic diminished, having made remote work and learning the new norm. The important Estonian human development report was completed in Estonia. Our university professor Merike Sisask made a significant contribution to it, highlighting the importance of mental health and quality of life.

The successful initiative of the Council of Rectors to make higher education a focal issue in the Parliament of Estonia (Riigikogu) elections led to a 15% increase in higher education funding per year until 2026 in the state budget strategy. Hopefully, these promises will be kept in the years to come.

Tõnu Viik
Rector



TALLINN UNIVERSITY IN NUMBERS 2020–2023

	2020	2021	2022	2023
Number of employees in full-time equivalent units¹	882	892	860	846
Share of academic staff	49%	51%	54%	56%
Average age of academic staff	47	47	47	47
Share of academic staff with PhD	58%	55% ²	54%	50%
Share of foreign academic staff	15%	17%	18%	20%
Number of students³	7 101	7 124	6 952	6 843
incl PHE	393	388	384	388
incl BA	3 682	3 702	3 553	3 539
incl MA	2 730	2 743	2 731	2 629
incl PhD	296	291	284	287
Share of foreign students among all students	11%	11%	11%	10%
Share of students who participated in learning mobility ⁴	1.8%	1.7%	3.0%	5.0%
Number of graduates⁵	1 396	1 563	1 492	1 425
incl PHE	99	78	105	71
incl BA	697	711	739	687
incl MA	585	755	634	647
Number of curricula	118	117	112	99
incl number of English curricula	36	34	35	34
incl PHE	6	5	6	5
incl BA	38	38	33	28
incl MA	60	61	60	53
incl PhD	14	13	13	13
Volume of RDC funding⁶	14 309 737	15 870 810	18 451 622	21 686 036
incl amount of baseline financing	3 058 093	3 382 385	3 583 419	3 848 720
Number of high-quality scientific publications ⁷	502	536	510	516
Number of defended doctoral theses ⁸	22	25	18	24
Operating income of the university ⁹	41 274 122	45 538 879	52 730 184	62 976 804
Operating expenses of the university ¹⁰	42 246 982	45 844 748	48 907 868	54 970 075

1 The data of employees have been provided as at 31 December of the respective year.

2 The slight decrease is related to the increase in the share of junior researchers and the creation of the position of junior lecturer, since in both cases PhD is not required.

3 The data of students have been provided as at 1 November.

4 The data of those who participated in the learning mobility reflect the period from 2 November of the previous calendar year to 1 November of the reporting year.

5 The data of graduates reflect the period from 2 November of the previous calendar year to 1 November of the reporting year. The first level of higher education includes the graduates of professional higher education and bachelor's studies. Graduates of integrated bachelor's and master's studies are included in the number of graduates of master's studies. The number of graduates also includes foreign students, joint curriculum graduates and external graduates.

6 The volume of RDC funding indicates the accrual-based income of projects and services of research, development and creative activities. The data have been provided as at 31 December of the corresponding year.

7 High-quality scientific publications include scientific publications with ETIS classifications 1.1, 1.2, 2.1 and 3.1. The data have been provided as at 31 March of the year following the corresponding year during the years 2020-2022. The income of 2023 has been provided as at 29 February.

8 The number of defended doctoral theses represents the doctoral theses defended during the calendar year, including PhD theses defended externally.

9 The accrual-based income from studies, research, development and creative activities and other activities.

10 The accrual-based costs do not include the acquisition of fixed assets.

MANAGEMENT AND STRUCTURE

The structure of Tallinn University (hereinafter also TLU) includes academic units with their sub-units, support units and an institution. The university has three managing bodies: the council, the senate and the rector. The managing bodies have different competences in the management of the university, including the adoption of legislation. Figure 1 provides an overview of the structure.

Council

The Council as the management body of the university is responsible for making important economic, financial and asset-related decisions that ensure the long-term development of the university. The Council adopts the university's budget and the development plan. The composition of the Council is appointed for five years by the Government of the Republic on the proposal of the minister responsible for the field. The Council has 11 members, five of which are appointed by the Senate, one by the Estonian Academy of Sciences and five by the Minister of Education and Research. The Chair of the Council of Tallinn University is Taavi Laur.

Composition of the Council 2020–2024

Members appointed by the Minister of Education and Research:

Taavi Laur, chair, managing partner and member of the executive board of Aureus Capital Consulting OÜ

Edith Sepp, vice-chair, member of the executive board of Estonian Film Institute

Andres Kütt, CTO of Proud Engineers

Mait Müntel, co-founder and CEO of Lingvist; co-founder and management board member of Fermi Energia

Urmo Uiboleht, head of Tartu Private School

Member appointed by the Estonian Academy of Sciences:

Raimo Raag, foreign member of the Estonian Academy of Sciences

Members appointed by the Senate:

Eve Eisenschmidt, Professor of Educational Leadership, School of Educational Sciences of TLU

Kristjan Port, Professor of Sports Biology, School of Natural Sciences and Health of TLU

Aleksander Pulver, Associate Professor of Personality Psychology, School of Natural Sciences and Health of TLU

Hagi Šein, Visiting Professor of Television Culture, Baltic Film, Media and Arts School of TLU

Marek Tamm, Professor of Cultural History, School of Humanities of TLU

Senate

The Senate, as the university's academic decision-making body, is responsible for the university's research, development, creative and study activities and ensures its high quality. The Senate adopts the statutes of the university, its competence is the foundation, transformation and termination of academic units, their subunits and institutions. The Senate includes the rector, vice-rectors, area managers, directors of academic units and the academic library, as well as representatives of academic staff and students as elected members. The Senate has two standing committees: the Education Committee and the Research Committee. The work of the Senate is managed by the Rector. At the end of August the Rector confirmed the new composition of the Senate, which will operate until 31 August 2024 and will include Tõnu Viik, Katrin Niglas, Katrin Saks, Kristi Klaasmägi, Helen Joost, Mikk Kasesalk, Anneli Levertand, Eveli Ojamäe-Veider, Aija Sakova, Indrek Grauberg, Heli Kaldas, Andres Kollist, Uku Lember, Peeter Normak, Ruth Shimmo, Birgit Vilgats, Tiia Õun, Mart Abel, Airi-Alina Allaste, Tiina Hiob, Indrek Ibrus, Anna-Liisa Jõgi, Kairi Koort, Karel Kulbin, Kadi Liik, Ulrike Plath, Birgit Poopuu, Andrus Rinde, Maris Saagpakk, Tõnis Saarts, Piret Soodla, Mart Susi, Jaanus Terasmaa, Tauri Tuvikene, Piret Viires, Eliis Härma, Sharon Kaasik, Kärt Kaasik-Aaslav, Kadi Kriit, Lydia Kurus, Kristin Mei, Lennart Mathias Männik, Erle Neeme and Anti Sooäär.

Rector

The Rector, as the legal representative of the university, manages the daily activities of the university based on the university's development plan, budget and other strategic documents. The Rector determines the number of vice-rectors and area managers belonging to the rectorate, their fields of activity and competences. The Rector decides on the issues related to the university's activities that are not within the competence of the Council or the Senate. The Rector is accountable to the Council and the Senate. The rector of Tallinn University in 2021–2026 is the professor of philosophy Tõnu Viik.

Rectorate

The rectorate consists of the rector, vice-rectors and area managers who manage the areas of activity assigned by the Rector and are responsible for the operation and development of the support units subordinate to them. The rectorate headed by Rector Tõnu Viik includes three vice-rectors: Vice-Rector for Research Professor Katrin Niglas, Vice-Rector for Development Katrin Saks and Vice-Rector for Educational Innovation Kristi Klaasmägi and five area managers: Manager of Business Cooperation and Knowledge Transfer Aija Sakova, Controller in the capacity of Financial Manager Anneli Levertand, Human Resources Manager Eveli Ojamäe-Veider, Strategy Manager Mikk Kasesalk and Academic Affairs Manager Helen Joost. Area managers also manage the work of their subordinate support units.

Structure

The university has seven academic units: six institutes and the regional college in Haapsalu. The institutes were established in 2015 as a result of the reorganization of the academic structure for the development of the five focus areas of the university. Each focus area is represented by one institute, the sixth institute supports other institutes with digital technologies and analytics. Six research centres and three development centres operate in the academic units of Tallinn University.

As of the end of the year, the university has 17 support units that support study, research, development and creative activities and/or provide the central support services necessary for the functioning of the university. The institution of Tallinn University is the Academic Library. The academic units and the Academic Library are managed by the council and the director of the respective unit.

Changes in the structure made in 2023

By the beginning of April the procurement department was liquidated and the legal services and procurement division of the administrative office started to organize the procurements of the university and to provide the related necessary support services. In order to better support the development of the employees of Tallinn University, the centre for professional development, headed by Kaire Povilaitis, was created in the personnel office in the middle of May, and in August the quality manager Kristi Umbleja started working at the strategy office to implement the quality framework and organize quality management.

Student body

The students of the university form a student body, which independently decides and organizes the issues of student life. The representative body of the student body is the student council elected by the students, the executive body is the student board elected by the council, and at the level of the academic unit, the students are represented by the student union. Student representatives belong to several decision-making bodies of the university. The student body of Tallinn University is managed by the three-member board, which is elected by the student council each year in May. In November 2023 extraordinary elections were held for the position of the head of the student body. The chairman of the student body is Kärt Kaasik-Aaslav, the speaker of the student body council is Hans Jürgen Teras, the member of the board of the student body in the field of education and research policy is Anti Sooäär, and the member of the board of the student body in the field of social policy is Sharon Kaasik.

STRUCTURE OF TALLINN UNIVERSITY

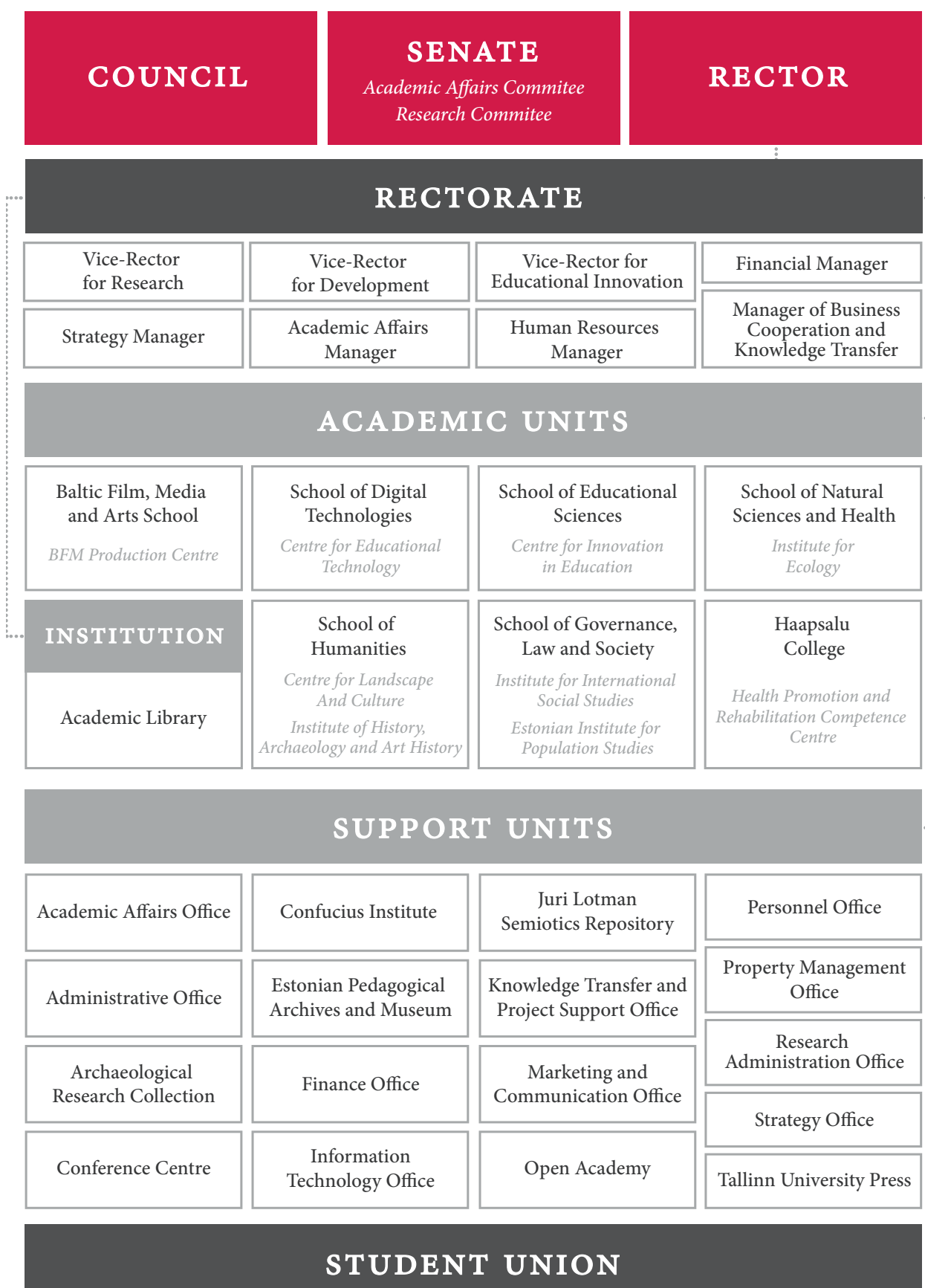


Figure 1. Structure of Tallinn University

OPERATING ENVIRONMENT

2023 was Tallinn University's 18th year of operation. New development plans for the university, academic units and academic library for the years 2023-2027 came into effect and the quality framework of the university was also approved. The higher education assessment board of the Estonian Quality Agency for Education (HAKA) considered the secondary conditions set for the decision on the institutional accreditation of Tallinn University as fulfilled and the university was fully accredited for seven years.

The war in Ukraine, also the escalation of the conflict in Gaza region, which can make the situation in the Middle East unpredictable, and the triumph of artificial intelligence (hereinafter also AI) continued to have a global impact. Although COVID-19 virus did not disappear, its mutated variants did not have the same impact as a few years ago, and society was completely open. At the same time the possibility of remote learning and work has become the norm rather than remaining the exception.

After two years of preparation, with the help of 70 recognized scientists, the Estonian human development report "Mental health and well-being" was completed. According to one of its main messages Estonia has reached the ranks of countries with a high level of human development. The main issue of our people's daily life is no longer survival, but rather the better quality of life together with the desire to be mentally healthy.

The year 2023 will also be characterized by the elections of the Riigikogu, inflation and the actualization of research ethics and the topics of code of conduct for research integrity in connection with the case of Pere Sihtkapital, which gained attention in the media. The responsibility of the university is to ensure the environment and regulations that support ethical actions as well as the awareness and critical attitude of university members, which enables decision-making to be based on the principles of code of conduct for research integrity.

The political goal of the Council of Rectors to make higher education an important issue in the Riigikogu elections bore fruit, and the state budget strategy included increasing the financing of higher education by 15% every year until 2026. During the same period the funding for research and development activities of at least 1% of GDP is guaranteed. Last year the Government of the Republic allocated 10 million euros for additional financing of higher education and 10.47 million euros for maintaining research and development costs. In addition, the state should start putting more emphasis on attracting private funding to increase higher education funding to 1.5% of GDP. The goal of the state is to create flexible study paths with the help of universities, which will help to reach the required level of education.

The action plan of "Estonia 2035" strategy was also started to update, which is important for the university, as many of its goals overlap with TLU's focus areas. The activities of the "The action plan of 2022-2030 for transition to Estonian-language education" continued and the university was able to support the transition to Estonian-language education by creating additional study places with the additional funding of the Ministry of Education and Research (hereafter also MoER).

An artificial intelligence council was convened, which supports the university's adaptation to the development of artificial intelligence and the expansion of its fields of use.



I

RESEARCH, DEVELOPMENT
AND CREATIVE ACTIVITIES
AND IMPACT ON SOCIETY

1.1. THE OBJECTIVES OF HIGH-LEVEL RESEARCH AND CREATIVE ACTIVITIES FOR THE GOOD OF ESTONIA

The mission of Tallinn University is to support the sustainable development of Estonia through the high-level research, educational and creative activities, social exchange of ideas, entrepreneurship, cooperation with the public and third sectors, and the development of academic partnerships. The university's academic activities are concentrated around five focus areas: educational innovation, digital and media culture, cultural competences, healthy and sustainable lifestyle and society and open governance. The development plan of Tallinn University for 2023–2027 has set the underlying operating principles being the basis for the sub-objectives of the relevant processes to achieve the strategic goal – high-level research and creative activities for the benefit of Estonia (table 1).

Tallinn University contributes to Estonia's ability to function as a smart, strong and creative society that can cope with global tensions as well as its own development needs. To this end, high-level basic and applied science, creative work, innovation and knowledge transfer are carried out, and contributions are made to the knowledge base of Estonian way of life and the Estonian language and culture, and more broadly to international research, creative work and innovation.

Objective	Sub-objective
We actively contribute to high-level research	<ul style="list-style-type: none"> • We support the development of top-level research groups and create new capabilities in cooperation with previous research groups. • We are developing an integral system of research and development and knowledge transfer. • We support the development of national sciences and the publication of high-level scientific results in Estonian.
We create and help to implement science-based solutions in Estonian society	<ul style="list-style-type: none"> • We value and support knowledge transfer activities aimed at the public and the private and public sector. • We create attitudes that value a sustainable and innovative way of thinking and living in society and governance.
We develop the capacity of creative research, arts and modern technologies	<ul style="list-style-type: none"> • We are becoming a competence centre for creative research in Estonia. • We contribute to the research and reuse of Estonian cultural heritage. • We develop arts, science and modern technologies in a connected manner.
We maintain and develop the Estonian scientific language and culture	<ul style="list-style-type: none"> • We develop scientific and creative vocabulary in Estonian and the creation of fluent scientific texts. • We actively contribute to the availability and popularization of science.

Table 1. Objectives and sub-objectives of high-level research and creative activities for the benefit of Estonia

The achievement of the university's objectives is assessed on the basis of implemented activities and key indicators (table 2).

Key indicator	2020	2021	2022	2023
Volume of research-based RDC funding (thousand euros)	14 309	15 870	18 451	21 686
Volume of customer-based RDC funding (thousand euros)/share of total RDC funding	123 /6.6%	157 /9.8%	121 /5.3%	81 /3.9%
Number of high-level scientific publications per academic employee	1.2	1.2	1.1	1.2
Three-year average number of scientific publications in Estonian	155	159	148	168
Number of popular science publications	115	135	139	122
Number of original school and university textbooks and popular science books	29	31	14	18
Number of defended Doctoral theses ¹¹	22	25	18	24

Table 2. The level of key indicators of high-level research and creative activities for the benefit of Estonia ¹²

¹¹ As at 31 December 2023

¹² The key indicator under development is the number/volume of customer-based projects with a creative component

The most important trend among the key indicators is the growth of the total volume of RDC funding in the comparable years (about 17% per year and about 51% in the comparison of 2023 and 2020). A positive factor is the increase in basic funding for national science, which has not been withdrawn despite the complex situation caused by the crises and the success of TLU researchers in applying for competitive external funding. In the years 2020–2023 the volume/share of customer-based RDC funding in the total RDC funding has somewhat decreased. This results from the periodicity of various funding measures aimed at applied research, but also from the fact that the areas of smart specialization set by the national RDIE strategy do not significantly overlap with the focus areas of the university. Although the number of high-level scientific publications is on a moderate growth trend, the number of high-level scientific publications per academic staff remains at the same level. These trends are primarily due to the increase in the volume of project-based research and the step-by-step transition of doctoral students to the position of junior researcher. On the one hand, the latter causes a slight increase in the total number of publications, while the publication intensity of junior researchers is somewhat lower than senior researchers, so the average publication indicator per employee decreases with the addition of junior researchers.

In 2023 an important development activity was the analysis of the implementation of the new career model and the attestation system for academic employees and the introduction of the resulting changes, which were planned before the end of the transition period (transition period 2019–2024). The distribution of activities belonging to the knowledge transfer and RDC areas was clarified and the clearer structure of knowledge transfer tasks was created. In addition, central workload accounting bases were developed for both RDC and the knowledge transfer area, which had not been uniformly agreed upon at the university until now.

The university development plan for 2023–2027 started with the implementation of the goals and activities in the sector of RDC. The activities of the centre for knowledge transfer and projects established in 2022 were enhanced and the research support system of academic units was strengthened by rethinking and reshaping the role of the previous research coordinators to the position of the head of research organization. The new principles for the use of grants from the tenure fund were developed, the salary support measure for researchers and senior researchers was updated, and a new research support measure was initiated, which will allow lecturers and junior researchers to receive non-competitive support from 2024 for participation in conferences, open publishing, and longer research-oriented assignments to foreign universities and research institutions during the semester free from educational activities. As a result of these changes the university offers research grant in one way or another to all academic staff who work at Tallinn University with a workload of at least 0.7.

In connection with the national doctoral education reform, a discussion was initiated in 2023 to update the curricula. Above all, the goal was to make the curricula more flexible and to help improve the level of transferable skills of doctoral students and to support the timely completion of the doctoral thesis. The amendments were introduced to the TLU curriculum statute, according to which it is possible to reduce the volume of subjects in the curriculum up to two times compared to the current one (minimum volume of subjects 30 ECTS). The RDC module has been expanded with the volume of 180–210 ECTS instead of just the doctoral thesis module in the curricula valid for the doctoral students to be admitted in 2024, which also includes the seminars and similar activities supporting the completion of the doctoral thesis. Attention has been paid to the creation of transferable skills courses, the implementation of which will be curated by the research administration office. In 2023 four knowledge transfer doctoral students¹³ started their studies, who work and do research at a knowledge transfer partner, i.e. some institution, but are supervised and take subject courses at the university. The representative of the knowledge transfer partner has the right to participate in both the admission exam and the attestation of the knowledge transfer doctoral student.

HL
3.1.5.2

An important event of the research year was the presentation of the best researchers of the university as candidates for national research awards. Among the candidates presented in December 2023, Professor Indrek Ibrus received a research award in 2024 for research on media innovation, digital culture and cultural data in the field of social sciences. Out of the research awards of the last six years (2019–2024), which are granted to only one researcher or research group in each field, TLU researchers have received the total of four awards in the social sciences and four awards in the humanities.

¹³ Hereinafter the overview of the fulfilment of the goals of the 2022–2025 administrative contract between the Ministry of Education and Research and Tallinn University will be marked with a gray background together with the clause number of the relevant administrative contract.

1.2. RDC ACTIVITIES AND ITS FINANCING

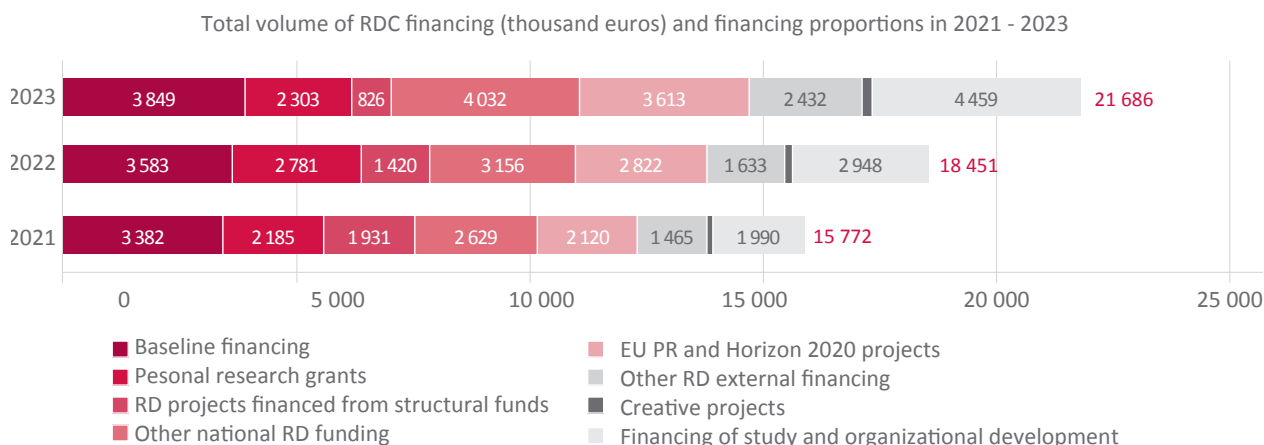


Figure 2. Total volume of TLU RDC financing (thousand euros) and distribution in 2021-2023.

Compared to 2022 the total amount of RDC financing has increased by 18% (figure 2). The growth trend of research-based RDC activity is mainly influenced by the research revenues received from EU programs on a competitive basis (increase of 789,146 euros, 28%), the increase in the volume of national basic funding for research (increase of 265,301 euros, 7%) and the increase of other national research and development funding (increase of 876,350 euros, 28%, including an increase in the salary support of MoER junior researchers by 300,247 euros). The funding for educational and organizational development projects from structural support measures has also increased (increase of 307,235 euros, 11%), to which a targeted energy efficiency support for buildings was added in 2023 (the amount of support in 2023 is 1,200,816 euros).

1.2.1. National research funding

The national research funding in 2023 made total of 9,990,262 euros, which is within the same range as last year (10,315,753 euros in 2022). A slight decrease (–3%) is mainly due to the decrease in postdoctoral grants and grants for top researchers (–74%), while figure 2 shows that several structural changes have taken place in terms of sources of national funding.

Baseline financing of research

According to ETIS¹⁴, the total amount of baseline financing for Estonian science increased by 3 million euros in 2023, i.e. approximately 6% (52,310,000 euros in 2022 and 55,310,000 euros in 2023). For the last two years, TLU's baseline financing allocation (including additional support for national sciences) has increased annually by 0.2 million euros, i.e. approximately 7% (figure 3). TLU's share increased slightly both in total funding (TLU's share 6.85% in 2022, 6.96% in 2023) and in the national sciences component (TLU's share 17.8% in 2022, 19.35% in 2023). The increase in TLU's baseline financing, which is somewhat higher than the average, was mainly caused by the success in applying for RD projects.

14 ETIS, <https://www.etis.ee/statistika/cb10c9ff-9a55-4c3d-bd53-b55806316382>

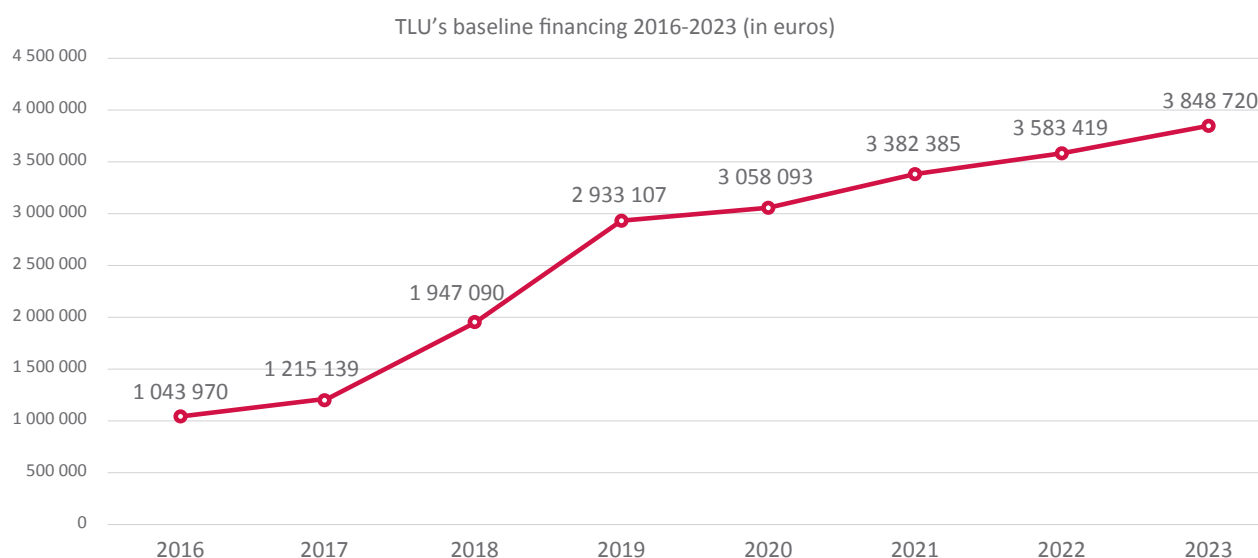


Figure 3. Baseline financing of TLU's research in 2016-2023 (in euros)

Personal research grants and ETAG research career grants

The total volume of TLU personal research grants (PRG) and research career grants remained at the level of 2022. In 2023 the volume of ETAG funding was 2,124,724 euros (including 59,878 euros for post-doctoral grant of personal research grant) and in 2022 2,096,717 euros (including 210,355 euros for post-doctoral grant of personal research grant).

In December 2022 six PRG topics were completed. In 2023 11 PRG topics continued (8 group grants, 3 start grants) and five new grants were added (2 start grants and 3 group grants), of which one new start grant was for the support of an Ukrainian researcher.

In 2023 four Mobilitas+ postdoctoral grants, one reversing researcher grant and one top researcher grant continued. Also, two postdoctoral grants continued and one new postdoctoral grant started. The total volume of these grants decreased compared to 2022 due to the end of six grants (237,970 euros in 2023 and 684,188 euros in 2022).

In total ETAG processed 329 applications in the research grants round in 2023 (grants start in 2024), of which 73 applications received a positive funding decision. Six of these projects start at TLU (table 3).¹⁵

Total grant types financed by ETAG - 2023 application round for grants beginning in 2024.

Institution	No of applications	No of grants	Success (%)	Applied sum (euros)	Total grant funding (euros)	Share of received funding of the applied sum	Share of funding of institution of total funding
UT	166	36	22%	30 602 434	6 102 341	20%	49%
TalTech	65	17	26%	10 914 814	2 760 186	25%	22%
TLU	28	6	21%	5 501 733	1 334 448	24%	11%
EULS	39	9	23%	7 352 327	1 313 954	18%	11%
EAA	3	0	0%	340 400	0	0%	0%
EAMT	3	0	0%	546 800	0	0%	0%
Other research institutions	25	5	20%	4 212 726	843 800	20%	7%
Total	329	73	22%	59 471 234	12 354 729	21%	100%

Table 3. Comparison of grant applications submitted in the 2023 application round and success by public universities and other research institutions

¹⁵ ETAG, https://etag.ee/wp-content/uploads/2023/12/Riiklike-uurimistoetuste-2023.-a-taotlusvoorukokkuvote_22.12.2023.pdf

RD funding from EU national structural funds

The total volume of funding of ASTRA project aimed at the institutional development of RD institutions and higher education institutions was 388,366 euros in 2023, which is 20% less than the previous year due to the end of the main period of the project (488,353 euros in 2022).

In 2023 the competence centre of two fields was funded at TLU. The volume of funding for competence centres decreased by about 36% due to the completion of projects (107,772 euros in 2023 and 167,199 euros in 2022). The total volume of funding for entrepreneurship and entrepreneurship education in 2023 increased by 5% compared to 2022 (115,576 euros in 2023 and 110,144 euros in 2022). Four projects continued to be financed.

Other national funding

The funding program for the involvement of the Ukrainian researchers, which started in 2022, continued. During these measures short-term internships of the Ukrainian researchers were supported with 30,719 euros and four Ukrainian researchers were involved in research projects with the total amount of 64,622 euros.

The number of Estonian research infrastructure road map and core infrastructure objects did not change in 2023. TLU is related to four objects of the road map and core infrastructure. The total amount of funding for TLU's 2023 road map and core infrastructure objects dropped to the 2021 level (45,246 euros in 2023, 145,666 euros in 2022, 47,530 euros in 2021). This was due to the decrease in funding allocated for the preservation of the Estonian e-repository and collections in 2023.

The volume of other national funding measures supporting RD increased by 19% in 2023 (3,012,791 euros in 2023 and 2,531,041 euros in 2022). The Ministry of Education and Research financed the acquisition of scientific information for the TLU library from the state budget with 353,113 euros, HARNO supported the project "Digital revolution and lifelong learning" in amount of 331,591 euros, the creation of a research group for Estonian sign language with 159,480 euros, the projects "Creating games enriched with technology for learning Estonian in kindergartens" with 132,937 euros and "Professional Estonian language teacher in a group with Russian language of instruction" with 114,841 euros; Estonian Research Agency supported the project "Reconstruction of storminess and sea level changes based on Baltic Sea Holocene beach formations and analysis of beach development scenarios under future climate conditions" with 145,742 euros, HARNO supported the project "Development support for educational institutions" with 143,605 euros and SA Osiliana supported the project "Conducting research and archaeological surveys related to Saaremaa" with 101,851 euros.

1.2.2. Research funding from external sources

"Horizon Europe" framework program of the European Union for research and innovation

The new EU framework program "Horizon Europe" began in 2021, the first projects of which are financed from 2022. TLU funding from these programs increased by 28% in 2023 (3,611,219 euros in 2023 and 2,822,073 euros in 2022). 37 projects (8 new and 29 follow-up projects) were financed from the European Horizon program in 2023. The increase in the volume of financing was due to the financing of eight new projects in total amount of 633,433 euros and the increase in the volume of financing of follow-up projects. Among these, the FILMEU_RIT (Research/Innovation/Transformation) project continued to be financed with 89,076 euros and the "Cultural data analysis" (CUDAN) project of the European Research Area ERA Chair measure in amount of 731,366 euros. TLU is the lead partner in 14 projects and a partner in 23 projects.

RD foreign funding from different sources

The volume of projects financed from other programs of the European Union increased by about 39% compared to 2022 (1,290,231 euros in 2023 and 930,649 euros in 2022). The increase was mainly due to the financing of the European Universities Alliance project "European Film and Media Art Union" (FILMEU) in amount of 611,490 euros.

The volume of funding for Erasmus+ mobility-related subprograms and other mobility-related projects increased by 25% compared to last year (1,216,500 euros in 2023 and 976,621 euros in 2022). The increase was caused by 12 new Erasmus + projects added in 2023 in total amount of 295,261 euros.

The financing of other development projects with external financing increased by 39% in 2023 compared to the previous year (254,146 euros in 2023 and 182,584 euros in 2022). The biggest funder was the project "Development of Chinese language and culture teaching in Estonia" supported by the headquarters (China) of the World Network of Confucius Institutes with 218,844 euros.

1.2.3. Overview of the financing of activities aimed at study and organizational development

In 2023 the financing of educational and organizational development contracts increased by 11% (3,212,391 euros in 2023 and 2,905,156 euros in 2022), to which the support for the energy efficiency of buildings was added (the amount of the support in 2023 is 1,200,816 euros).

The volume of projects aimed at study and organizational development financed from structural funds decreased by 18% compared to the previous year (357,046 euros in 2023 and 437,619 euros in 2022) due to the completion of larger projects in 2022. The volume of funding from national development programs decreased compared to the previous year (124,891 euros in 2023 and 273,118 euros in 2022) due to the fact that only two programs were supported in 2023: "Professional Estonian language teacher in a group with Russian language of instruction " and "National scholarship program support for students, researchers and lecturers of foreign countries 2022/2023".

The total financial volume of support for research collections in 2023 was at the same level as in 2022 (175,000 euros). Two research collections continued to be financed from TLU's research collections: the cultural-historical collection of the Academic Library and the archaeology research collection.

At the same time other national financing increased by 26% compared to the previous year (1,084,808 euros in 2023 and 860,340 euros in 2022). The largest donors were the Ministry of Education and Research (349,734 euros), Education and Youth Board (227,867 euros) and Ministry of Foreign Affairs (158,758 euros).

1.2.4. Overview of the creative activities and its financing

Funding of creative activities

In 2023 the funding of creative grants increased by about 60%, including national funding by 57% (169,317 euros in 2023 and 107,770 euros in 2022). The creative activity was supported by the Ministry of Culture (105,637 euros), Cultural Endowment of Estonia, ETAG, Ministry of Justice and Estonian Song and Dance Celebration Foundation.

Overview of creative activities

In 2023 approximately one thousand audiovisual works were created during the course of study. The biggest student projects were 25 short films, 4 dance films, 46 documentaries, 12 commercials, 10 music videos, 10 TV shows/series, 4 cross-media projects. In addition, 16 LUNA TV news programs were produced, in which students from several institutes were involved within the ELU subject. An English version was created for LUNA TV and the catalogue of documentaries was completed. There was a public screening of the student films "Comedy" and an exhibition of student works of the Integrated Arts, Music and Multimedia Curriculum (IKUMUMU) "Mother, I have an exhibition in Põhjala". In addition, IKUMUMU students had two public exhibitions and choreography students had seven public dance and multimedia performances.

In 2023 7 feature films were made with the participation of BFM teachers (for example, "Last Sentinel", "Apothecary Melchior", "Dark Paradise"), 8 documentaries (for example, "Sundial", "Pitka Legend", "The Wayfarers", "Lynx Man") and 2 animated films. In addition, the lecturers did other creative works: 9 exhibi-

tions from Tallinn to Sydney and Buenos Aires, 12 concerts in different places in Estonia, 9 dance performances, 7 of which with students, 2 podcasts in the series "Man is dancing" and "ScreenMe" and 29 other creative works, such as creative workshops, videos, broadcasts and popular science articles.

The students' works were shown in at least 43 film festivals in 20 countries. Both alumni and first-year students received recognition. For example, Marianne Ostrat, the producer of the most successful Estonian film of 2023 "Smoke Sauna Sisterhood" and laureate of the annual national culture award, is a long-term cooperation partner of BFM and a non-university lecturer.

1.3. OVERVIEW OF THE KNOWLEDGE TRANSFER RELATED (SOCIETY ORIENTED) ACTIVITIES

The activities aimed at society and economy, i.e. knowledge transfer, are one of the university's priorities. In 2022 the focus was on the development of knowledge transfer metrics, the year 2023 has been dedicated to the review of the university's labour relations regulations and load calculation system, including how best to consider knowledge transfer activities and performance in attestation and load calculation.¹⁶ The university has developed knowledge transfer metrics for knowledge transfer activities with social and public impact as well as economic impact.

In order to increase the university's institutional knowledge transfer capacity, cooperation clusters were continued in 2023.

KEKO cluster – cluster for adapting to environmental changes and mitigating their effects

MINT cluster – cluster dealing with metaverse issues

STEAM4EDU cluster – cluster of interdisciplinary educational innovation

WoWeC – work, well-being and communication in a globalizing and digitizing world

The purpose of the cooperation clusters is to support cross-institute cooperation in selected fields in order to strengthen the field's knowledge transfer capacity both in responding to the measures of the European Union's structural funds and in applying for international project funding. The cooperation of multidisciplinary working groups of clusters with ministries and other public sector institutions has also significantly contributed to the creating of sectoral policy.

The cooperation with local governments continued in the preparation and organization of both the national local government day and Harjumaa local government day. It is a long-term tripartite cooperation (representatives of universities, local governments and the state) that contributes to the creating of knowledge-based policy.

In 2023 the new international project for growing entrepreneurship and innovation capacity UNITeD (Universities for deep tech & entrepreneurship) started, the focus of which is to bring deep technology companies closer to the study and RD activities of universities. The university focuses on finding out the circumstances that promote and hinder innovation and gathering success stories with technology companies.

In 2023 the "Starter" program, funded by structural funds of the previous period, ended as an incubator for student-oriented start-ups and testing of ideas. In spring 2023 Haapsalu College team of Tallinn University won the grand prize in the final of the UPIT STARTER Tallinn spring season. The purpose of UPIT is to provide a solution for handling branded clothing and other regulated textile waste based on the principle of circular economy.

During ASTRA program, which ended in 2023 the laboratory of molecular sciences and chemical analysis of the School of Natural Sciences and Health was accredited (accreditation certificate no. L306). Accreditation allows the laboratory to offer services outside the university and significantly increases the university's ability to collaborate with the private sector.

¹⁶ see chapter 3.3.2. Academic career model

The requests for research, development and innovation cooperation reach the university both through the cross-university entrepreneurship-cooperation platform ADAPTER and through institutes and sub-institutions. Since 2019 the university has had its own cooperation platform EXU (Enterprise x University), which provides an overview of the services offered by the university and creates and covers the knowledge transfer news¹⁷. In addition, eight EXU academies were held in 2023 in cooperation with Tallinn Strategy Center and TLU EXU team. In 2023 EXU team responded in writing to the inquiries received via EXU/Adapter 98 times, and there were 87 consultations with potential partners, customers and researchers interested in business cooperation. Compared to the past, there was a greater interest in the topic of intellectual property (IO). The university as a whole submitted 71 offers to external partners in 2023, of which 49 contracts were reached in amount of 940,619 euros. With the support of EXU, three unit projects for product development and innovation of the joint organisation of Enterprise Estonia and KredEx were carried out, and two project applications for the programme for applied research (RUP) were submitted.

Under the coordination of EXU, several new development directions and cooperation projects were started, where humanities integrated with technology, for example, the analysis of human behaviour patterns in the development of a prototype of a digital platform incorporating the possibilities of artificial intelligence in cooperation with an IT company (Kadi Liik, Aleksander Pulver, Ingrid Hindrikson); a joint research group was created between TalTech's Virumaa College and DTI's Human-Machine Interaction group (David Lamas' UX team).

Service contracts stood out for dealing with larger and more interesting topics, for example the Institute of Ecology of the School of Natural Sciences and Health with various research works (Jaanus Terasmaa compared possible harbor sites in the area of Käsnu settlement), molecular chemists with the exploitation of local resources, where as a result of product development of natural cosmetics, new products reached both the domestic and foreign markets and received important awards (Maria Martšenko, Mari-Liis Leinus as product developers and Ingrid Hindrikson with business consulting). Under the leadership of Rando Tuvikene, the research project was carried out on the enrichment of mussel cultured under the conditions of the Baltic Sea.

Haapsalu College also stood out with practical services, for example the prototyping of engineering technical solutions for a new type of massage table took place.

Several educational innovation projects of the School of Digital Technologies or services from the Mart Laanpere and Priit Tammets were important, whose services have been aimed at both the public and private sectors (e.g. updating the educational material of the digital learning repository and conducting analyses for the interactive digital textbook platform OPIQ to develop new pedagogical scenarios). The School of Educational Sciences also made a significant contribution to various innovation projects.

Upon the order of the Ministry of Finance the project was carried out in which the learning outputs of money wisdom were studied by age level. Kristjan Kask conducted the training of child involvement for family mediators and Lembi Lõugas from the archaeological centre prepared an expert assessment of the cultural value of archaeological findings.

¹⁷ TLU, <https://www.exu.tlu.ee/tehtud-tood>



II

STUDY ACTIVITIES



2.1. THE OBJECTIVES OF A LIFE-CHANGING LEARNING EXPERIENCE AND FUTURE-ORIENTED STUDIES

The goal of Tallinn University is to be an innovative interdisciplinary university that creates academic conditions for effective implementation of the potential of students. The learning paths that take personal needs into account are created, which support the development of both professional competences and future skills. The learners get cross-disciplinary cooperation experience and are able to apply their competences in solving problems that arise in their personal, professional and social life. Innovativeness and high quality of education are supported by close relations with alumni and employers and increasing of the freedom of choice and responsibility of learners. Evidence-based, reflexive and collaborative learning is promoted both at the university and throughout Estonia. The development plan of Tallinn University 2023-2027 stipulates the underlying operating principles to support strategic goals, which are the basis for, among other things, the sub-objectives of processes related to educational activities (table 4).

Objective	Sub-objective
We develop future competencies supporting quality education	<ul style="list-style-type: none"> • We support collaborative learning and development of teaching staff. • We value research-based and learner-centered approach. • We think about and develop learners' future competencies.
We design diverse ways to study at the university based on personal interests	<ul style="list-style-type: none"> • We offer diverse ways to study based on personal interests. • We increase the flexibility of learning through technology enrichment.
We renew Estonian society through education.	<ul style="list-style-type: none"> • Through study and training programs, we shape experts and leaders in various fields of life. • We are spreading an evidence-based approach to educational innovation.

Table 4. Objectives and sub-objectives of the life-changing learning experience and the operational principles of the processes related to learning corresponding to future needs

The achievement of the university's objectives is assessed on the basis of implemented activities and key indicators (table 5).

Key indicator	2020	2021	2022	2023
student satisfaction with studies ¹⁸	4.45	4.48	4.45	4.44
share of students who graduated within the nominal duration ¹⁹ of the curriculum from all those admitted to higher education	66%	65%	58%	57%
volume of further education income	751 763	929 015	1 090 800	1 242 743
average income of master's degree graduates in relation to the average salary in Estonia	-	-	1.19	- ²⁰

Table 5. A life-changing learning experience and studies according to the future needs, level of key indicators²¹

¹⁸ 2020-2022 student satisfaction with the quality and organization of studies, student satisfaction is measured on a 5-point scale.

¹⁹ A student who graduated within the nominal duration of the curriculum is considered to be a student who has the nominal duration of the curriculum plus 1 year for curricula with a nominal duration of less than 4 years, and the nominal duration of study plus 2 years for those curricula with a nominal duration of at least 4 years.

²⁰ The data is obtained with a shift of a couple of years.

²¹ Key indicators under development: the share of academic staff who participated in teaching development activities; graduates' satisfaction with acquired future skills.

2.2. OVERVIEW OF THE FORMAL EDUCATION ACTIVITIES AND STUDY ORGANIZATION

2.2.1. Curricula



Table 4. The number of curricula open for study and admission in 2019 - 2023.

In 2023 the study was conducted in 117 curricula and 106 curricula were open for admission (figure 4). The minimum number of admitted students was set as a prerequisite for the opening of studies, which 7 curricula unfortunately failed to achieve. Despite this, the university offers free Estonian-language education at the first two levels of higher education in all curriculum groups, which are designated as the university's area of responsibility in the administrative contract. The total of 99 curricula were opened in 2023, including 34 in English curricula (6 at level I, 16 at level II and 12 at level III of higher education). Since the total number of curricula open for admission has been reduced, but the number of curricula in foreign languages has remained the same, the share of the latter among all curricula open for admission at levels I and II has increased by 5% (27% in 2023, 22% in 2022). The condition for the opening and operation of Tallinn University's foreign language curricula is economic sustainability and independence.

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3.2.4

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3.2.5

The goal of the administrative contract of Tallinn University is the effective functioning of the curricula. Based on this, the university has assessed its obligations and ability to conduct studies and has changed, consolidated and closed the curricula. In 2023 it was decided to close the master's programs Environmental Management and Open Society Technologies. International joint curricula supported by European Commission funding were opened: Artificial Intelligence Solutions for Sustainable Societies (in collaboration with the University of Tampere (Finland) and Lusofona University (Portugal)) and European Film Heritage, History and Cultures (in collaboration with LUCA School of Arts (Belgium), Lusofona University (Portugal) and with Dun Laoghaire University of Arts and Technology (Ireland)). In addition, the one-year Master's program in Out-of-court Dispute Resolution was opened, which was based on the successful micro-degree program. The new curriculum gives those who have obtained a micro degree the opportunity to obtain the master's degree. All new curricula will be opened for admission in 2024.

Taking into account the change in the learning outcomes appendix of the higher education standard and the target setting of the university development plan, the curriculum laboratory project was started for the development of curricula. In 2023 the preliminary work was done to create a laboratory, Estonian public sector innovation programs and design thinking approaches were reviewed. The main task of the curriculum laboratory is to support curriculum teams in updating curricula based on the needs of the changed environment and learner-centered teaching. In the laboratory, the curriculum participates in teams, employers, alumni and curriculum learners are also involved in the development work, which is in line with the expectations set for the university by the administrative contract. The curriculum laboratory prototype will be created in spring 2024 in cooperation with the Social Innovation Laboratory and at least four curriculum teams.

Teacher training

In 2023 the teacher education advisory board, created for the development and support of teacher training across the university, met four times to discuss common tasks for organizing teacher training and to ensure a common information space, which is especially important since five institutes contribute to teacher training at the university. One of the recurring topics at the board's meetings was increasing flexibility in teacher training. Several innovations aimed at increasing flexibility and supporting learners were implemented in the curricula.

- As one of the most important changes, the former gymnasium natural science teacher's curriculum was changed and adapted to the changed qualifications of the prospective students. Previously, the curriculum was aimed at the preparation of high school natural science teachers. Now entrants can choose between upper secondary school and basic school teacher's direction, therefore even people without previous natural science education can enter the curriculum.
- Both the updated curriculum of natural sciences and the curriculum of the art teacher extended the nominal study period of the curriculum to three years in order to reduce the study load of each semester and better meet the needs of teachers working in schools.
- The mathematics teacher's curriculum offered an additional mathematics learning module for students whose previous professional knowledge was not sufficient to start studying in the curriculum.
- Long-term cooperation with Noored Kooli Foundation continued. In cooperation with the foundation, a new major was added to the multi-subject teacher's master's curriculum, which allows graduates of Noored Kooli program to continue their master's studies in teacher education more smoothly than before after the program ends. In doing so, the subjects completed at Tallinn University during the program are taken into account.
- The curriculum of the teacher of Estonian language and literature piloted comprehensive individual counselling of each student at the beginning of their studies and preparation of an individual study plan. The heavy workload is cited as one of the reasons why unqualified teachers do not start to acquire qualifications at the university, while the university's study organization allows for part-time study in teacher training.

Responding to the great need in society for teachers of different foreign languages, new majors were added to the foreign language teacher's curriculum, which enable general education schools to offer additional second and third foreign language options. Now you can also study to become a teacher of Arabic, Chinese, Spanish, Italian and Japanese at Tallinn University.

The development of curricula supported the transition to Estonian-language education and created pre-requisites for admitting a larger number of students in 2023 and 2024.

2.2.2. Admission

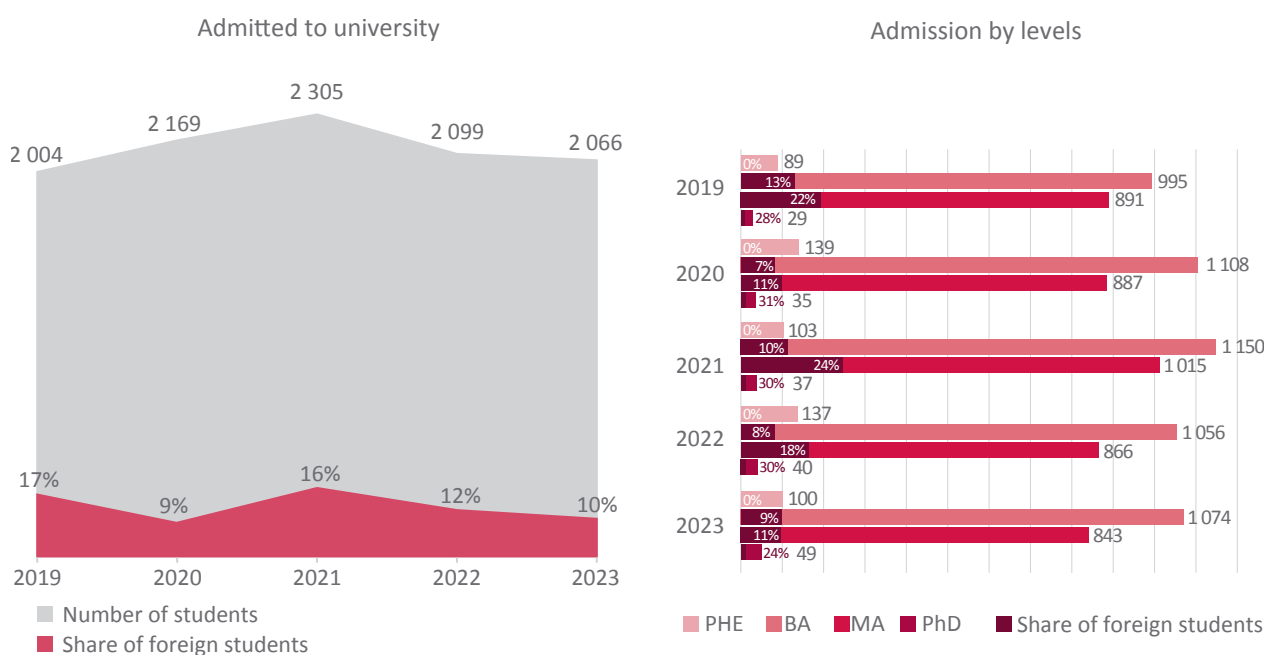


Figure 5. Admission to university

In 2023 2,066 students of Tallinn University were matriculated (Figure 5). Compared to 2022, admission has remained the same, decreasing by only 33 students. Admission at the third level of higher education has increased by 18%.

The major changes in the admission criteria for the academic year 2023/2024, compared to the previous year's admission, were as follows:

- limits on admissions were established. The curricula, for which fewer candidates than the limit were accepted, were not started. The limit for Estonian-language curricula is 11 candidates at level I of higher education and 6 at level II. The limit for foreign-language curricula is 8, regardless of the level of study.
- the application restriction was established for the citizens of those countries for which the Republic of Estonia has imposed a restriction on entering the country;
- the possibility of paid part-time study was opened alongside all full-time curricula of the School of Governance, Law and Society;
- at the request of the Ministry of Education and Research, admission in teacher training curricula has been increased by 143 study places. These study places were additionally financed;
- follow-up admission is organized only for foreign language, paid and nationally prioritized curricula/competitions.

The master's degree program Community Work in an Aging Society was opened for admission, thereby restoring the opportunity to acquire a master's degree at Haapsalu College after a ten-year break. The new curriculum focuses on intergenerational cooperation in the community. The opening of the curriculum was preceded by thorough cooperation with the state and local government as future employers and international partners. The curriculum had its first admission in 2023, when 20 students were matriculated.

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3.3.4

During the admission process, due to the small number of applications, it was decided to cancel the admission of seven foreign language and two Estonian curricula that were not opened for studies in the academic year 2023/2024. The decisions not to open curricula concerned the total of 26 local and foreign student candidates.

According to the administrative contract only part-time (paid) admission to the following curricula can take place at TLU in the years 2022-2025: Advertising and Public Relations (BA), Journalism (BA), Public and Business Management (BA), Law (BA), Arts Therapies (MA), Organizational Behavior (MA), Law (MA) and Out-of-Court Dispute Resolution (MA). In 2023, there was only a part-time admission to the Advertising and Public Relations, Law and Organizational Behavior curriculum. Also, admission to paid part-time studies took place in some curricula in addition to the competition for full-time studies. These curricula were European Modern Languages and Cultures, English Language and Culture (BA), Public and Business Management (BA), Politics and Governance (BA and MA), Social Work (BA and MA), Sociology (BA and MA), Social Pedagogy (BA), Child Protection (MA), Political Science (MA) and Law (MA).

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3.3.1.2

According to the provisions of the administrative contract the number of free study places for the Public and Business Management curriculum has been 25 from the academic year 2021/2022. Since 2023 it is possible to study in Bachelor of Law studies only in paid part-time studies. In 2023 major changes were made to the Master of Laws program and the curriculum now specializes in international law.

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3.3.1.3

The share of matriculated foreign students among all admitted students has been less than 15% in the last two years, i.e. in 2023 it was 10% and in 2022 it was 12%. The share of admission of foreign students decreased most in master's studies (18% in 2022, 11% in 2023), and especially in curriculum groups in the area of responsibility (18% in 2022, 8% in 2023).

In 2023 675 applications were received from foreign student candidates (772 applications in 2022). The main reason for the decrease in the number of applications continues to be the war of Ukraine-Russia and it also resulted from the restrictions imposed on the citizens of Russia and Belarus on starting their studies. Already in 2022, the number of applications from the Ukrainian candidates grew exponentially, the number of applications was higher than before the war in 2023 as well (figure 6). In 2023 only Finnish citizens (43) were matriculated more than the Ukrainian citizens (37) at TLU. The total of 185 foreign students were matriculated, 12 of whom are doctoral students (including the students who started their studies in spring). In total, foreign students from 58 countries were admitted.

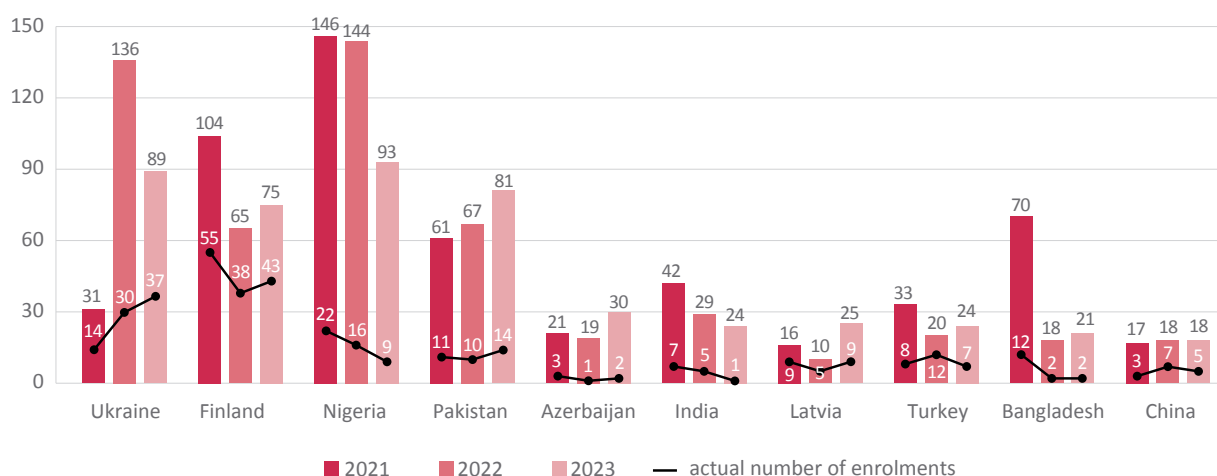


Figure 6. Dynamics of applications of foreign student candidates in 2019-2023 based on the number of applications submitted and citizenship

In the course of the feedback analysis of the 2023 entrance exams, it was revealed that local candidates rate the organization of the admission and the conformity of the content with the exam description as good. Evaluating satisfaction with the organization of the exam in a five-point system, the average rating for level I was 4.12 and the average rating for level II was 4.41. Evaluating the compliance of the exam content with the allowed five-point system, the average of the first level was 4.22 and the average of the second level was 4.46. Overall satisfaction with the organization of the exam and the compliance of the exam content with what was promised has improved compared to previous years, especially at level II. On 20 November 2023, taking into account the candidates' feedback, the university's senate changed the admission terms and procedure, which will be applied to the 2024 admission.

Admission to teacher training

In 2023 the university opened the total of 178 additional study places in teacher training curricula: 155 study places with additional funding from the Ministry of Education and Research and 23 study places in accordance with the agreement in the administrative contract. The total of 602 students enrolled in teacher training curricula and 308 students graduated.

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3.3.2.2

Compared to the study places announced in 2022, the study places in teacher training were increased in the following curricula in 2023: Early Childhood Education Teacher (BA, +30), Class Teacher (INT, +31), Vocational Pedagogy (BA, +5), Pedagogy (BA, +25), Early Childhood Education Teacher (MA, +12), History and Social Studies Teacher (MA, +8), Foreign Language Teacher (MA, +1), Mathematics Teacher (MA, +2), Special Needs Education (MA, +5) and Vocational Teacher (MA, + 12). The additional study places in the class teacher's curriculum made it possible to create more flexible learning opportunities and open an additional group in session studies. In 2019–2022 the Estonian language and literature teacher's curriculum had a threshold-based admission and an average of 20 students were admitted per year. In 2022 32 study places were planned, but only 13 students were matriculated. In 2023 there were 30 study places and 30 students were matriculated.

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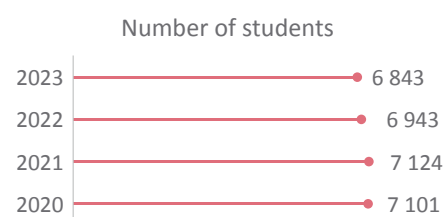
In 2023 16 full-time and 7 part-time curricula were opened for admission in the study group of teacher training and educational sciences. Vocational pedagogy, art teacher, mathematics teacher, vocational teacher, multi-subject teacher, inclusive education teacher, natural science teacher and technology subject teacher curricula were part-time. The students in other curricula can also study with the reduced workload, the university does not require reimbursement of study costs from part-time students in teacher training.

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3.3.2.5

51 students in 2022 and 55 students in 2023 were admitted to the special needs education bachelor's program. 39 students were admitted to the master's program (there were 40 study places, of which one place remained unfilled) in 2022 and 45 students in 2023.

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3.3.2.4

Starting from 2022, the number of study places in the field of school psychology for the master's program in psychology has been increased. In 2022 there were 10 study places (all places were filled), in 2023 there were 11 (all places were filled) and in 2024 it is planned to admit 12 students.



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3.3.2.5

Figure 7. Number of students 2020 –2023

2.2.3. Students and support services

In the last five years, the number of students in Estonia has remained within the range of 44,000 - 45,000 students with a slight decrease²². The number of formal education students at TLU has also been relatively stable in the last five years (2019–2023) (figure 7) and in 2023 it decreased by 1% compared to 2022. Although the share of the distribution of students between study levels has remained similar for years (figure 8), the overall decrease in the number of students at TLU has occurred at the expense of master's students (-3.6% compared to 2022). The age division at the university has been stable in the last five years: there are on average 2.5 times more women than men among students (72% women and 28% men in 2023)

22 Haridussilm, <https://www.haridussilm.ee/>

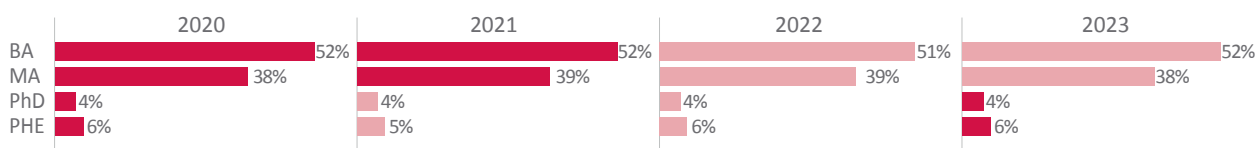


Figure 8. Share of students by levels 2020–2023

Until 2019, the number of foreign students in Estonia was on a growth trend, but the COVID-19 pandemic that started in 2020 and later the Ukrainian-Russian war has reduced the number of foreign students (5,528 in 2019, 4,349 in 2023²³). The same trend is also observed in the number of foreign students at TLU (920 in 2019, 724 in 2023) and the share of foreign students among all students decreased by 2% in the last year, being 10% in 2023. It is mandatory for the foreign students studying in all foreign language curricula of Tallinn University to complete 6 ECTS credits of Estonian language and culture in order to support students' better adaptation in Estonia and entry into the labour market. In addition, students can continue their Estonian language studies at the expense of free subjects during the entire nominal duration of the curriculum without paying additional tuition fees.

HL
3.2.7

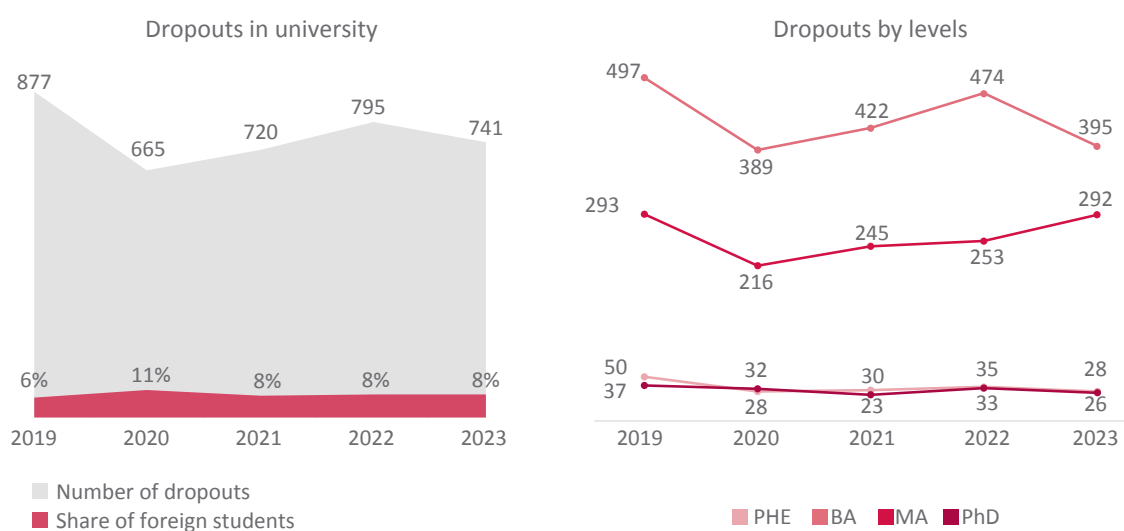


Figure 9. Number of dropouts in the University and by study levels..

The percentage of Estonian higher education dropouts has remained stable (11–12% per year) in the last couple of years. The percentage of TLU dropouts follows the national trend, but is lower than the national average (TLU average 9–11%) (figure 9).

More than half of all dropouts are bachelor students, 53.3% in 2023 (figure 9), the share of those dropping out of master's studies is 39.4%. The share of students in applied higher education and doctoral studies remains below 4% at both levels. The share of foreign students who dropped out has been stable at 8% for the last three years, which is significantly lower than the same figure for local students.

For years, the university pays attention to those who drop out of the first year, as that is when the percentage of dropouts is the highest. Therefore, the student counselling centre also focused on supporting first-year students in 2023 and organized short practical seminars and support groups for both local and foreign students and introduced the counselling centre's services. As a new solution, in autumn semester of 2023, the counsellors of the counselling centre had the opportunity to participate in the studies of first-year students and introduce their field in the subjects "Studying at the university".

HL
3.1.2

In addition, the counselling centre week was held in the autumn semester, the aim of which was to increase the awareness of university members about the existence of the counselling centre: therapy dogs and Peaasi paid the visit, there were seminars on thesis writing, anxiety and job search, career fair, imitation games and discussion panels that open up the topic of special needs (in cooperation with special needs associations).

The main topics of the counselling centre are similar to the previous ones, but the war theme added in 2022 is replaced by traumatic experiences in 2023.

Psychological counselling	Advising students with special needs	Career counselling
<ul style="list-style-type: none"> Anxiety/excessive worrying Depression Traumatic experiences 	<ul style="list-style-type: none"> Adaptations in learning Adaptations in admission Determination of special conditions 	<ul style="list-style-type: none"> Job search Choice of specialty Change of curriculum

In 2023 the focus of the counsellor for students with special needs was to increase the awareness of university members (especially academic staff) regarding special needs in order to ensure support for students with special needs in achieving all learning outcomes. To this end, the "Notice special needs" seminar series started in 2022 was completed, covering four categories: mobility, vision, hearing and mental health problems. The seminars were recorded and written summaries were also created, which enable all interested parties to review the materials. Also, the counsellor visited all academic units to provide information and develop cooperation.

HL
3.1.3

2.2.4. Learning mobility

The number and share of students who participated in learning mobility 2019–2023

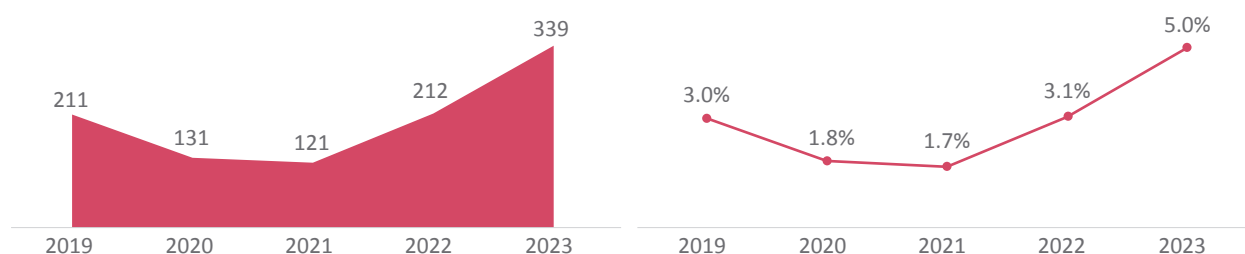


Figure 10. Number of students who participated in learning mobility 2019–2023

The number and share of students who participated in learning mobility by levels

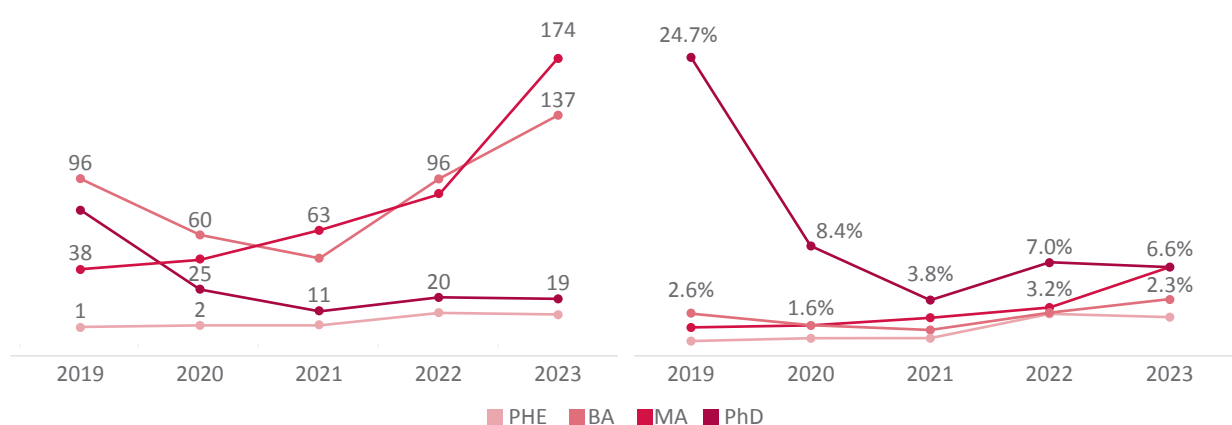


Figure 11. Number of students who participated in learning mobility by levels

The university's continuing goal is to achieve students' international experience and competence²⁴. In 2023 the learning mobility of TLU exceeded the level before the COVID-19 pandemic by almost 60% (figure 10) and the share of students participating in foreign studies was the record 5% compared to previous years (3.1% in 2022).

HL
3.2.1

²⁴ In addition to learning mobility, the university has mapped and introduces opportunities for students to gain international experience and competence during local studies (see Internationalization at home).

Learning mobility has been influenced by different factors in different years.

2019 – partnership contracts were reduced in order to balance learning mobility.

2020 – COVID-19 pandemic.

2021 – outbound learning mobility was still affected by the pandemic, the number of foreign visiting students recovered.

2022 – short-term embedded learning mobility was added to Erasmus+ learning mobility opportunities, the number of virtual mobility increased. The number of incoming mobility was affected by the war in Ukraine. Since the academic year 2022/2023 the matriculated students studying at a paid place of study had the obligation to pay tuition fees to their home university even during learning mobility.

2023 – the number of short-term learning mobility increased.

The numerically largest participants in learning mobility were the students of the first two levels of higher education, significantly exceeding the volume of mobility in 2022 and also in the pre-pandemic period (figure 11). The learning mobility of doctoral students has not been able to restore the pre-pandemic level, which in 2023 was only 25% of the mobility in 2019. This is related to the termination of the Dora+ project, one of the sub-activities of which was the participation of young researchers in the international circulation of knowledge (it was also possible to participate in conferences that are not currently supported by the existing scholarship programs at the university). Portugal, Finland, Great Britain, Germany and Spain were the most visited places in learning mobility (figure 12).

Number of students studying abroad in 2023

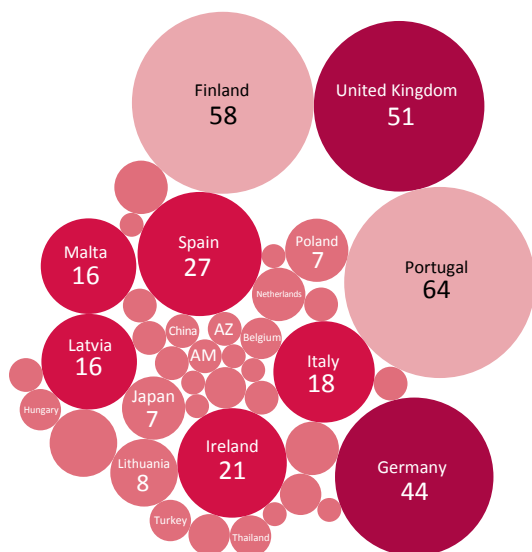


Figure 12. Destination countries of Tallinn University students who participated in study abroad in 2023

Number of foreign students by country in 2023

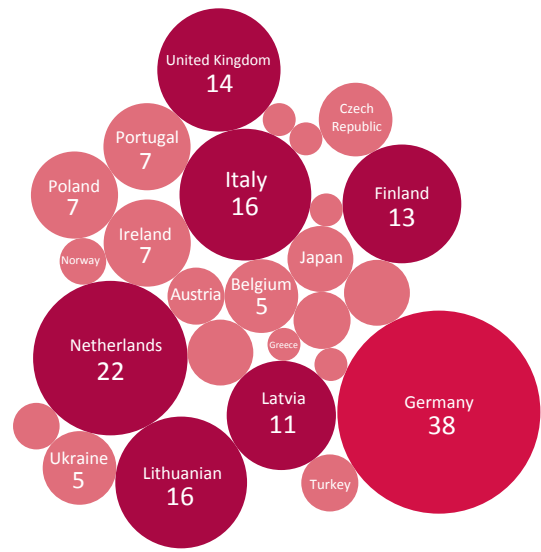


Figure 14. Countries of origin of foreign visiting students

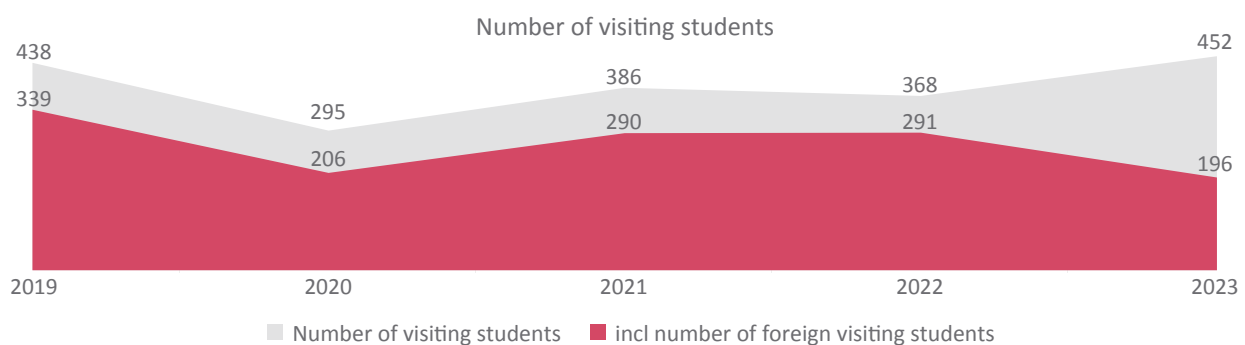


Figure 13. Number of foreign visiting students 2019–2023

While in 2019–2022 the share of foreign visiting students was 70–79% of all visiting students, in 2023 the share of foreign visiting students remained at 43% (figure 13). Despite this, the total number of visiting students exceeded the number of TLU students who participated in the learning mobility and the number of visiting students before the pandemic (2019) by 14 students. 61% of foreign students came from seven European countries (figure 14).

2.2.5. Graduation

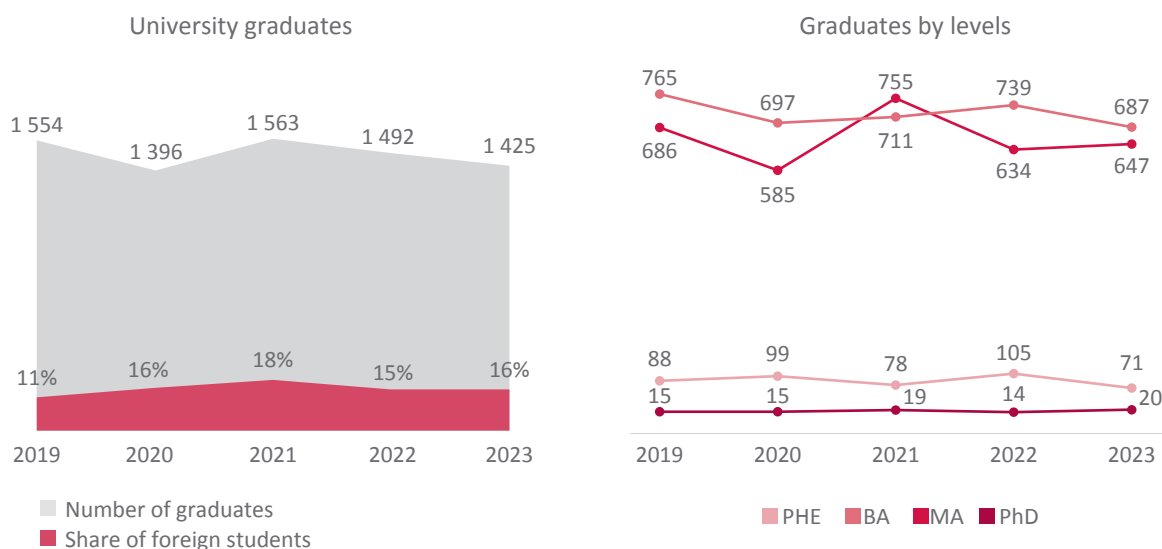


Figure 15. Graduates in university and by levels

In 2023 1,425 students graduated from Tallinn University (figure 15). Although the overall number of graduates at TLU changes over a year, as admission to some curricula takes place over a year, there is no such difference in 2023 compared to the previous similar period. The reason is the changes in admission cycles and closure of curricula. The number of graduates of both BA and RHK study levels has decreased (respectively 7% and 32% in 2022 vs. 2023). In 2023 the share of foreign students among graduates was more or less similar to 2022, being 16%.

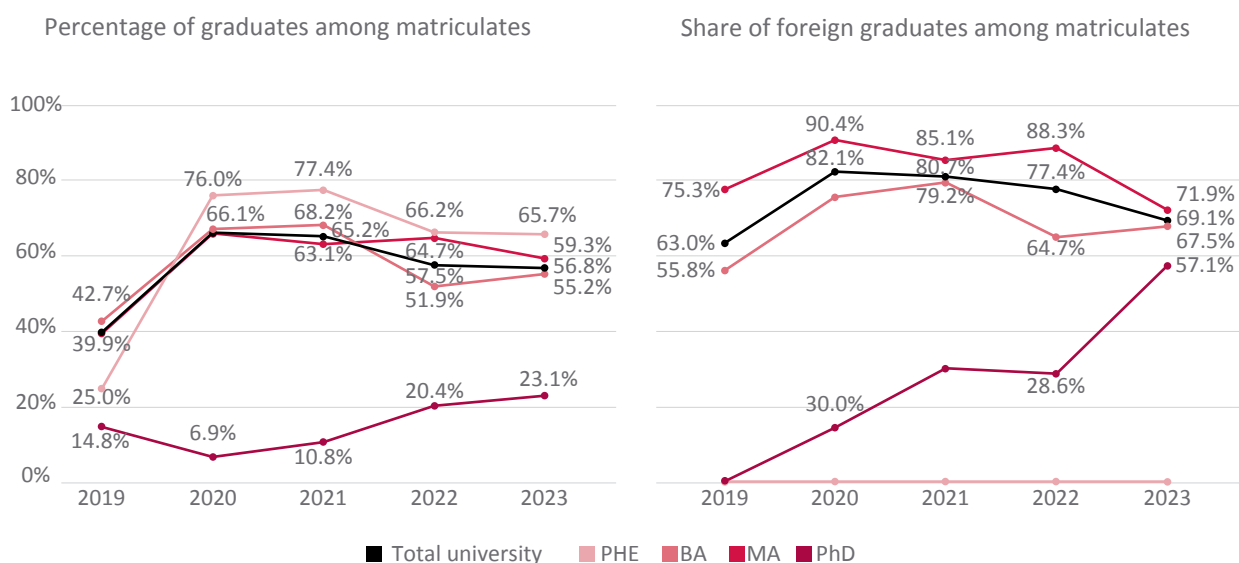


Figure 16. Share of graduates with nominal time

The number of matriculated graduates with nominal time is in a slight downward trend across the university (57.5% in 2022, 56.8% in 2023) (figure 16). At the same time the share of bachelor and doctoral graduates has increased by about 3% compared to 2022. The share of foreign students graduating with nominal time is also characterized by the same trend (77.4% in 2022, 69.1% in 2023), but the share of doctoral graduates has risen significantly over the year: from 29% to 57.1%.

In 2023²⁵ 24 doctoral students defended doctoral degrees at TLU, i.e. six more doctoral students than last year.

2.2.6. Feedback from the students of formal education

At the end of each semester the students are asked to assess the aspects of satisfaction with at least two study courses of their choice in three areas in the SIS environment: a) structure and systematicity of the subject course; b) the learner's perception of the learning environment that supports his/her learning, and c) the learner's motivation while completing subject courses. In 2023 the collection of feedback was continued in the system developed during previous years, no changes were made to the structure of the questionnaire and the collection procedure.

Similar to previous years, the students' feedback rather expresses their satisfaction, but this may also be related to the fact that students choose the subject courses with which they are more satisfied to give feedback.

Structure and systematicity of the subject course. During the academic year 2022/2023 4,924 students assessed the total of 2,147 subjects. Evaluating satisfaction on a five-point system, the structure and systematicity of the subject courses averaged 4.24 and the average of all statements was between 4.4 and 4.5. So it can be said that the learners are generally satisfied and this is a similar result to the previous two academic years. The average satisfaction ratings by level of education have been provided in figure 17. Compared to previous years, satisfaction is lower in levels I and II. Most often, students agreed with the statements that the order of the topics discussed in the course was logical and that the topics covered in the course and the content of the material to be studied were relevant. The least dissatisfaction was expressed across levels with the statement that it was understandable what should be learned during the course.

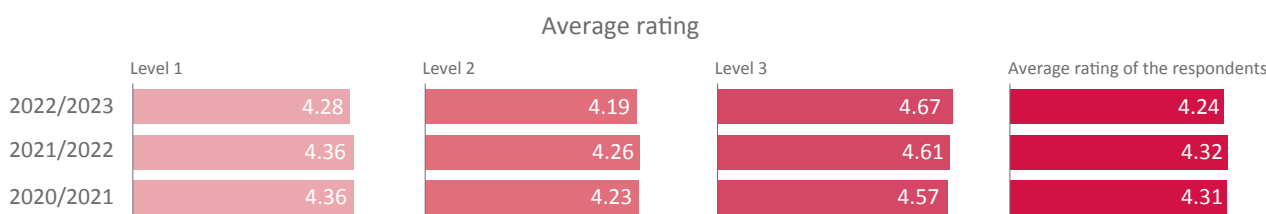


Figure 17. Students' satisfaction with the structure and systematicity of subject courses by academic year and level. Level 1 = BA and PHE, Level 2 = MA, Level 3 = PhD

The learner's perception of the learning environment that supports his/her learning. The activities of 1412 lecturers were evaluated by the 4924 learners in the design of a supportive learning environment in the academic year 2022/2023. The averages of the evaluations by study levels and years have been provided in figure 18. Compared to previous years, satisfaction is lower at all levels, while the performance of a smaller number of teaching staff was evaluated compared to the previous years. The students agreed most with the statement that the lecturer inspired more research on the topics covered and the student felt that it was important for the lecturer to understand the learners' viewpoints.

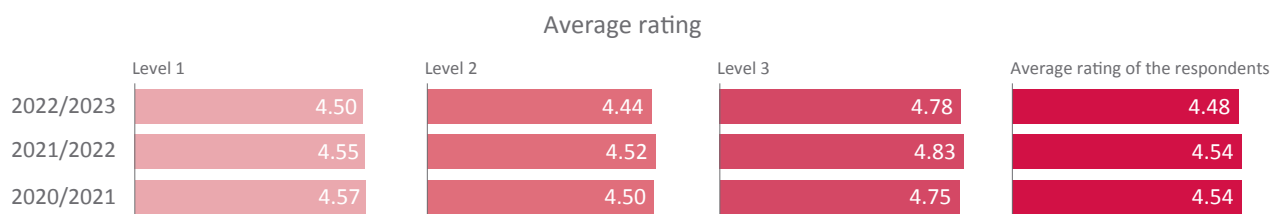


Figure 18. Students' satisfaction with regard to the design of the learning environment by academic years and levels

The learner's motivation while completing study courses. The learners were also asked to rate their own interest in the topics related to the course and their experience of effort in completing the topics (considered together as learner's motivation). The total of 4,929 students answered the questions. In general, the answers were inclined towards the positive assessment of the learners' own interest, ability to pass the topics and experience of effort (average scores between 3.8 and 4.4). Similar to the previous two blocks of questions, the students have also given a lower assessment here compared to last year. At all study levels, the students in 2023, as well as in 2022, rated the relevance of the topics covered in the course the highest on average and the feeling that they had to work hard to pass the topics was the lowest.

2.2.7. Study organization

The most important changes in the study organization resulted from the amendments to the Higher Education Act and the analysis of the study organization. The study organization rules changed the procedure for determining the study load and handling complaints, specified and expanded the possibilities for taking into account previous studies and work experience and specified the provisions related to academic ethics.

In case of academic ethics, the most important activities and results in 2023 were as follows:

1. generative artificial intelligence, which made a big leap in development, came into active use. The texts, including scientific texts, easily created with the help of new programs, created a sharp need to redefine the goals and methods of learning in higher education institutions.
 - TLU lecturers and researchers published articles and participated in radio programs, working groups and discussions (Oliver Laas, Andres Karjus);
 - in May 2023, the university's recommendations for using AI were published, these were aimed at both students and teachers. The recommendations were prepared in cooperation with the academic affairs office and the lecturers and researchers of the School of Humanities (Oliver Laas, Andres Karjus);
 - several round tables of Estonian universities were held in the spring semester to exchange information, coordinate activities and discuss common positions;
 - in the fall semester the AI advisory board started working at the university, which is led by Kairit Tammets, professor of educational technology at the School of Digital Technologies. The board will operate in the academic year 2023/2024;
 - the materials supporting the use of AI was created for teaching staff (academic affairs office in cooperation with the personnel development group)²⁶
2. plagiarism detection program changed: Ouriginal was replaced by Turnitin. The necessary preparatory work for the introduction of the new plagiarism detection program was carried out, the lecturers were supported with consultations during the period of use;
3. the aggregation of university-wide statistics of plagiarism cases into SIS (institutional accreditation improvement proposal) was prepared. The development will be completed and commissioned in the first half of 2024.

The main activity of the Study Information System (SIS) continued to be the analysis of the functionalities required for the second stage of teaching staff workload calculation (the consolidated form for planning the teaching workload of academic staff) and the testing of completed development works. The activities to transfer SIS to the new platform continued, during which the main jobs of the academic affairs office, the Academic Affairs Office (students) and the Academic Affairs Office (curricula) were completed. In addition, changes were made in SIS to support the organization of micro-degree studies in the continuing education environment TÕIS and the functionalities related to the management of doctoral studies were developed.

26 [LINK to Estonian material](#), [LINK to English material](#)

2.3. OVERVIEW OF CONTINUING EDUCATION AND MICRODEGREE STUDIES

In 2023 nearly 10,260 participants took part in continuing education at Tallinn University. The total of 638 courses were held and 2.647 million euros in revenue was earned from continuing education (15% increase compared to 2022). It was also a successful year for micro-degree programs: 816 students participated in 86 micro-degree programs (493 students in 2022). Two competition-based rounds of new micro-degree programs took place, during which programs based on the needs of the labour market were developed in the following areas: digital sector, education and pedagogy, psychology and well-being, management and design thinking, arts, languages and culture, marketing and communication. There was a considerable interest in inclusive education programs. The groups filled up quickly, which may be due to the needs of the labour market. The most popular micro-degree curricula were "Leading the Green Transition", "Teaching Estonian as a second Language", "Basics of functional training", "Adult trainer", "Hobby group supervisor", "Smart parent" and "Senior work".

The custom and public trainings offered by TLU in social media, film, legal psychology and many other fields were still popular. In 2023 in-service trainings with different orientations were organized for educational workers. For example, the following trainings were held for unqualified teachers to support the succession of teachers: "Preschool pedagogy", "Class teacher in grade I" and "Pedagogy - for a teacher starting from learning and teaching". In addition, trainings were offered for teacher assistants in schools and assistant teachers in kindergartens. Several courses were organized in connection with the transition to Estonian-language education, such as "Estonian-speaking teacher in a group of Russian-language preschools", "Teamwork and supporting Estonian language learning in kindergarten" and "Supporting Estonian language learning in a multicultural kindergarten".

17 courses were offered through the student academy, attended by 268 students. The psychology course was the most popular among students, with philosophy and business mathematics among the new courses. In 2023 young people were offered several courses in English, supervised by international lecturers. In addition to Tallinn, the student academy also organized the "Day of Curiosity" in Narva Upper Secondary School for upper secondary school students having the whole school day with six different subjects. Nine olympiads were coordinated in 2023. For the first time, an English speech competition was held with the support of the Ministry of Education and Research, which proved to be very popular among young people and the winner participated in an international speech competition in London.

In the winter of 2023 eight international courses were organized during Tallinn Winter School, six of which took place on site and two online. The courses had the total of 147 participants. 32 countries were represented. The most participants were from the USA, Romania and Italy. During summer 16 international courses took place during Tallinn Summer School. One of them took place as an online course and 15 on site. The courses had the total of 248 participants from 46 countries, mostly from the USA, Germany, Japan and the Netherlands. Both the winter and summer school participants provided very positive feedback and high ratings to the courses.



III

MANAGEMENT,
STAFF AND FINANCES



3.1. THE OBJECTIVES OF A SMART AND VALUED ORGANIZATION

The development of the university aims at an organization that supports participation in world science as well as possible, high-level studies, systematic work organization that utilizes the potential of members, high added value of activities and anticipation of society's needs and flexible adaptation to them. The university is a goal-oriented and learning open organization that offers new knowledge, skills and experiences and is able to contribute to the development of Estonia in a high-quality and reliable manner. We would like Tallinn University to be a place where people want to come to study and work. The development plan of Tallinn University for 2023–2027 stipulates the underlying operating principles to support the strategic goals, which are the basis, among other things, for the sub-objectives of a smart and valued organization (table 6).

Objective	Sub-objectives
We keep the university sustainable, its membership cohesive and diverse	<ul style="list-style-type: none"> • We are organizing and aligning the management structure of academic activities and the new career model. • We are renewing the management system and work organization at the university. • We develop and implement the real estate program that allows us to better support the university's core activities.
We develop university management as inclusive, effective and value-based	<ul style="list-style-type: none"> • We develop management quality and support the development of the next generation of managers. • We offer the necessary support to employees and alumni involved in the work of the university.
We develop university values and a place of study and work that meets today's expectations	<ul style="list-style-type: none"> • We organize recognition and noticing activities. • We create functional work areas and use university premises efficiently. • We bring the study rooms and their furnishing needs into line with the learner-centered approach to learning.
We strengthen the university's adaptability and ability to influence the operating environment	<ul style="list-style-type: none"> • We design the systematic institutional partnerships of the university with non-university organizations. • We increase the involvement of alumni in various activities to create added value. • We are better prepared for changes in the external environment. • We design more effective internal and external communication and use different forms of media to amplify our messages.

Table 6. Objectives and sub-objectives of a smart and valued organization

The achievement of the university's objectives is assessed on the basis of implemented activities and key indicators (Table 7).

Key indicator	2020	2021	2022	2023
the university's revenue base per employee, €	47 123	52 357	59 681	71 031
average basic salary of a university employee, €	1 759	1 841	1 934	2 111
amount of educational activity funding per student and extern, €	3 660	3 773	2 888	3 201
reputation index ²⁷				65

Table 7. The level of key indicators of a smart and valued organization²⁸

²⁷ TRI*M index of university reputation survey conducted by Kantar Emor, TLU did not participate in the survey in 2020-2022.

²⁸ Indicators being developed: the number of employees who actively participated in management development activities, employee and student satisfaction with university management, employee and student satisfaction with study and working conditions, volume of cooperation projects with strategic partners

3.2. DEVELOPMENT OF ORGANIZATION

3.2.1. Quality framework

In January 2023 the creation of the quality framework of TLU, approved by the rector's directive, was the result of institutional accreditation, where it was pointed out that the common quality framework, i.e. common understandings of how and who ensures the quality of the main processes, is necessary when implementing the diffuse management model that characterizes the university. In addition, the framework being created will help to improve the quality of the management of the university's main processes.

The guidelines for the organization of the quality system prepared by ENQA (European Association for Quality) were used as a basis for the preparation of the quality framework. The latter included the details and those in charge, the previous regulations will also be brought into line with it.

The main organizational mechanisms of TLU quality assurance are based on Deming's model for continuous improvement, which are related to the most important processes of the university and are expressed in the procedures that regulate these. The main processes of the university are learning and teaching, research, development and creative work and strategic management. The responsibility for quality assurance of these processes has been described in the university regulations. Through continuous improvement of its operations, the university ensures the responsible use of public resources and the development of quality culture, which as a whole supports the development of the organization.

An integral part of TLU's quality assurance is the external quality assessment system, which consists of institutional accreditation, thematic assessment, application for the right to study and evaluation of research and development activities. During the internal evaluation, the compliance of the activities with the goals arising from the university's development plan and with Estonian and international standards (including the Higher Education Act and The Standards and guidelines for quality assurance in the European Higher Education Area) is monitored.

3.2.2. IT-developments

In order to fulfil the goals of the university's development plan and to improve the main processes, several major IT developments were continued in 2023

- Virosoft self-service portal was introduced, where the employee can perform selected activities (e.g. vacation planning and submitting applications).
- In SIS, a development for the administration of micro-degree studies was created and introduced, in addition, the developments that help predict the workload of teaching staff were completed.
- In 2023 the financial software change was prepared, during which many work processes were optimized and updated to ensure a smoother and more automated work environment for university employees (from 1 January 2024 the cloud-based platform MS Dynamics365 Business Central is used).

3.2.3. International cooperation and the network of European Universities

In order to increase cooperation with external partners, four clusters²⁹ continued to work at the university in 2023, and TLU was also a member of the FilmEU network. FilmEU was an alliance of European universities with the aim of promoting high-level education, innovation and research in the multidisciplinary field of film and media arts and strengthening Europe's role as a world-leading centre for culture and creative industries. Apart from TLU, the University of Lusófona (Portugal) and LUCA School of Arts (Belgium) and IADT, i.e. Dún Laoghaire Institute of Art, Design and Technology (Ireland) also belong to the alliance. From November 2023, when FilmEU continued as FilmEU+, VŠMU Academy of Performing Arts (Slovakia), LMTA, i.e. Lithuanian Academy of Music and Theatre, VIA University College (Denmark) and NAFTA, i.e. National Academy for Theatre and Film Arts (Bulgaria) were added to the already existing four partners of the alliance. TLU is in charge of research, innovation and knowledge transfer work packages. FilmEU+ aims to develop common curricula, joint research and innovation agenda and common services in both research and student exchange sectors.

29 see chapter 1.3 Overview of knowledge transfer (society-oriented) activities

Within the framework of the EUA members' (including TLU) and European universities strategy "European University Association Universities without walls: A vision for 2030", the plan has been drawn up for the next ten years, which outlines changes in the treatment of research and teaching work, updated tasks of science and new dimensions of teaching. One of the functions of science is the shaping of a knowledge-based society, where universities become engines of social change, and the second is innovation, where universities should bring visible changes to society through technological and social innovation. The cooperation between academic circles, companies and representatives of civil society is considered very important. The new dimensions of teaching primarily concern non-professional competence and future skills. The experience of studying at university should develop learners into creative and critical thinkers and active and responsible citizens who also have entrepreneurial skills and are ready for lifelong learning. The strategy's three recommendations on how to reach these goals are to reform academic careers, promote interdisciplinarity and increase inclusion.

3.3. EMPLOYEES

3.3.1. Composition

As at the end of 2023 the total of 1,012 people worked at Tallinn University either full-time or part-time. Reduced to full-time, the number of employees was 846 (figure 19), 69.2% of whom were women and 30.8% were men. The average total salary of university employees was 2,172 euros per month (annual growth of 12.2%).

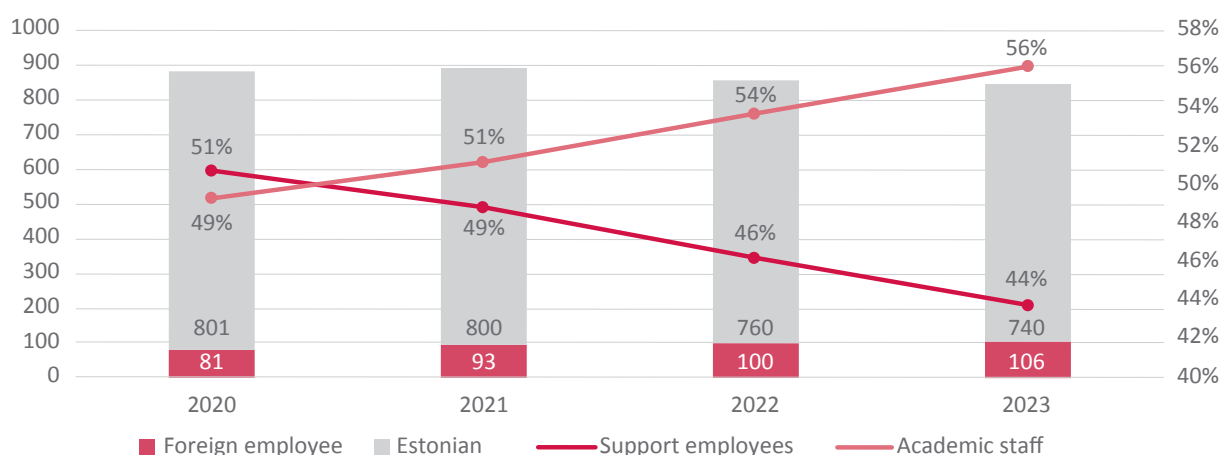


Figure 19. Number of full-time foreign and local employees of TLU, share of academic and non-academic employees (FTE) in 2020 – 2023

603 people worked in academic positions, including 59 professors, 32 of whom were women. The average total salary of academic employees was 2,552 euros per month (annual growth of 8%).

138 foreign citizens from 45 countries worked at the university. 118 of them worked in an academic position, making up 19.6% of the academic staff. The number of academic foreign employees has doubled in the last five years. 17 of the foreign employees worked as professors, 16 as lecturers, 30 as researchers and 44 as junior researchers.

50.3% of the academic staff had a doctorate degree. A doctorate degree or equivalent qualification is required for the position of professor, senior researcher, researcher, associate professor and lecturer at the university. The share of employees with a doctorate degree has decreased in recent years due to the increase in the share of junior researchers.

3.3.2. Academic career model

By the end of 2023 more than 80% of employees had moved to the positions of the new academic career model implemented in 2019. The transition to the new career model will end in 2024 and during the transition period academic employees with open-ended employment contracts will move to the positions in the new career model through regular attestation. In 2023 53 employees were certified. 40 of the 55 positions in the tenure system were filled by the end of 2023. The public competition was held to fill 17 academic positions. The tenure system positions were not filled.

Since the positions of the old and new career model are not comparable one to one, table 8 describes the distribution of employees by academic positions according to the old career model and table 9 indicates separately the distribution of employees by the positions of the new career model

	2020	2021	2022	2023
Total	293.08	186.42	117.51	71.4
professor	34.8	21.95	14.25	4
leading researcher	2	1	-	-
associate professor	63.25	49.05	28	11.51
senior researcher	27.87	8	4.1	3.36
lecturer	103.02	75.38	51.03	35.97
researcher	28.62	15.75	12.02	10
teacher	11.95	5.93	2.81	1.56
junior researcher	21.57	9.36	5.3	5

Table 8. Number of full-time academic employees by the positions of the old career model in 2020–2023

	2020	2021	2022	2023
Total	141.57	271.29	344.8	401.7
career levels of professor's position in tenure system:				
full professor	-	-	-	-
professor	4	11.25	14.25	21
tenure track associate professor	7	17.5	19.5	16.75
distinguished professor	2	5	8	12
researcher professor	2.5	5.5	5.5	4
career stages of the position of researcher:				
research track associate professor	14.8	22.35	28.67	27.64
research fellow	20.16	36.46	35.59	31.94
junior research fellow	27.61	49.54	68.51	96.68
career stages of the position of lecturer:				
teaching track associate professor	19.55	34.91	61.03	77.78
lecturer	8.05	23.15	28.1	35.95
junior lecturer	5.75	15.3	15.5	14.94
meritorious lecturer	4.5	7.8	8.5	8.7
teacher	7.08	15.55	20.41	20.1
visiting staff:				
visiting professor	2.2	2.85	1.95	2.65
visiting researcher	4.6	1.73	7.08	8.56
visiting lecturer	11.55	22.4	21.49	23

Table 9. Number of full-time academic employees by positions of the new career model³⁰ in 2020–2023

30 The old career model also has the position of visiting lecturer, visiting professor, and visiting researcher, but these are reflected in the number of lecturer, professor, and researcher positions, respectively, and are not listed separately.

The labour relations regulations were updated in 2023 based on the feedback gathered on the implementation of the academic career model. The tasks of the academic staff, their distribution by work areas, and the principles and evaluation criteria of workload calculation and attestation were updated and brought into better harmony with each other. Based on the goals set in the university's development plan, knowledge transfer activities were defined more clearly and their consideration in workload calculation and attestation. The teaching assessment criteria were updated so that the assessment system would be more distinctive and offer the employee a valuable and feedback-based experience. Workload calculations were implemented on a uniform basis throughout the university to standardize the work load.

3.3.3. Personnel development and employee mobility

In order to better support the professional development of university employees, the centre for professional development, the subunit of the personnel office, was established in May 2023. The aim of the centre is to develop an integral personnel development system, taking into account the strategic goals of the university and professional development needs of employees. The first major goals of the centre are to shape the attestation of academic staff into an experience that supports employee development and to find the most effective ways to support lecturers as developers of their teaching skills.

The total of 112 personnel development events (trainings, seminars, etc.) took place at the university with the total number of participants being 1,074. 11 employees participated in university formal education subjects for the purpose of professional self-improvement. The main areas of training have become the support of general professional skills, language learning and onboarding of employees, to which the topic of artificial intelligence was added in 2023. 221 employees participated in the trainings introducing artificial intelligence and new text generators. In order to help university professors understand the impact of artificial intelligence on learning and teaching and to help understand how artificial intelligence can be consciously used in teaching, the public educational material called Artificial Intelligence in Studies was developed. The support for occupational well-being and mental health continues to play an important role in development activities, where academic staff were offered short exercises to keep calm, which can also be used in teaching.

There were 99 participants in the trainings held for the development of academic staff's teaching skills and the topics such as supervision, teaching methods, assessment and other topics were discussed. The e-course "Teaching at Tallinn University" completed in 2022 was updated and the English-language course Working and Teaching at Tallinn University was also created to support the integration of academic and external teaching staff. The course helps to get used to the tasks of the teacher, introduces both the university and the work organization here, and encourages reflection on good teaching practices. Course topics are curriculum and subject course planning, teaching and assessment methods, lecturer's career model, working on campus, etc.

English conversation courses were offered in language training and Estonian language proficiency courses were offered to support foreign employees, which were completed by 30 foreign employees. The course "Estonian as a working language at the university" was developed for foreign employees to support their participation in the university's administrative work and the first group also started studying.

In 2023 229 Erasmus+ mobilities took place, of which 170 were training and 59 were teaching mobilities. Half of the teaching mobilities and a large part of the training mobilities were related to the development of curricula or the development of new teaching methods. The goal was also to find academic cooperation partners. The share of academic staff who had worked abroad for a long time increased to 9.7%

3.3.4. Working environment

The work on promoting equal treatment of university members continued. An overview of the university's equal treatment commissioner, together with guidance materials on what bullying and discrimination are and how to report such cases, has been compiled online. In addition, an opportunity was created for the members of the university to submit appeals on the topic of equal treatment to the document management system and thus document them. There was no employee satisfaction survey in 2023.

3.4. MARKETING ACTIVITIES AND REPUTATION MANAGEMENT

3.4.1. Marketing activities for formal and continuing education

The purpose of Tallinn University's marketing and communication activities was to organize admission campaigns for formal education and continuing education (open education, micro-degree education, student-academy and trainings) in Estonia and the university's target countries.

The main message of the admissions campaign for formal education in Estonian was, similarly to the year 2022, "What is your goal?". The purpose of the message was to address the potential learner by setting their larger goals. The campaign took place between April and July and consisted of advertisements on social media, outdoor media and Estonian-language radio channels. A special solution this year was a branded public transport bus that moved in Tallinn and Harjumaa.

In addition to the campaign, Tallinn University's advertisement was live throughout the year on Google networks. TLU's advertisement was also live on Google networks throughout the year to market formal English language education. The digital marketing and social media campaign aimed at the target countries (Korea, Japan, Georgia, Ukraine, Finland, Latvia, Lithuania, Turkey and the USA) took place from October to December. TLU participated in several international virtual open-door days, introducing the university to the world.

In addition to digital marketing, 2023 saw the growth of university marketing at physical events, which are gaining popularity again after a few years of COVID-19. More groups of students and schools were welcomed and introduced to the campus and learning opportunities than last year. The Estonian language open day was held in February and was visited by approximately 1200 young people.

3.4.2. Reputation management and communication of Tallinn University

In 2023 the goals of TLU's reputation management were to increase the university's visibility in the media, improve the university's internal communication and increase the visibility of the research conducted at the university and researchers in society and media. The reputation management think-tank was created with the aim of monitoring and assessing the organization's reputation and creating an action plan for positioning the university by highlighting a unique value proposition and distinctive features.

The share of news in the field of higher education and research in total media was 6.55% (8.42% in 2022) and the emotional background of the field was predominantly positive or neutral. The number of coverage of higher education institutions decreased in 2023 compared to 2022. TLU was in the third place among higher education institutions in terms of the share of coverage and the media coverage was organic. The share of content marketing in total coverage was less than 1%. TLU's visibility in the media improved (30th position in 2023, 36th position in 2022).

The main activities of the university's external communication were the management of social media, the transmission of information directed outside the university, press relations, communication advice for university members and the preparation of an information letter for foreign partners and alumni. The focus of internal communication was on mediating internal information in newsletters (both in Estonian and English), assisting employees in the technical preparation of newsletters, and supporting the growth of a unified organizational culture. The main focus of the field of research communication was the management of the university's focal communication projects and substantive editing, supporting researchers and representing the university in national networks.

3.4.3. Key dates and events of the university

The university has well-established annual events: the broadcast of the Estonian Independence day on 24 February, an open house day during spring break, TLU Day on 18 March, graduation ceremonies in mid-June, academic year opening ceremony and courtyard celebration, health week at the end of September, curiosity day and doctoral conferment ceremony in November and Christmas concert in mid-December.

3.5. FINANCIAL ACTIVITIES

50% of the revenues of Tallinn University in 2023 are the allocations of the funding agreement concluded between the Ministry of Education and Research and the university, the remaining 50% of the revenues are the revenues of research, development and creative activities, paid tuition revenues and other revenues.

In terms of costs, labour costs make up the largest share of total costs - 64%. The remaining costs are grants, including study grants and scholarships and grants for government grants, management costs, depreciation of fixed assets and other costs, including tax costs.

According to the contract signed with OP Corporate Bank, the university returned the loan in amount of 6 million euros in 2023. The loan contract related to refinancing and investments signed with Swedbank AS in 2020 remains to be paid until 2026, the balance of which is 2.7 million euros as at 31 December 2023. The university did not conclude any new loan contracts in 2023.

The funds have increased as a result of advances related to government grants. Net assets increased by 18% compared to 2022. The university did not make large-scale investments in the reporting year.

Item of revenue	2021		2022		2023		2022 vs. 2023
	sum	share of revenues	sum	share of revenues	sum	share of revenues	change
Revenue from operating activities	6 550	14.38%	7 221	13.69%	7 494	11.90%	273
Operating grants	27 066	59.43%	30 374	57.60%	36 793	58.42%	6 419
Government grants of operating expenses	11 725	25.75%	15 004	28.45%	17 378	27.59%	2 374
Government grants of non-current assets	112	0.25%	33	0.06%	1 237	1.96%	1 204
Other revenue	86	0.19%	98	0.19%	75	0.12%	-23
Total	45 539	100.00%	52 730	100.00%	62 977	100.00%	10 247

Table 10. Comparison of TLU's revenues in 2021–2023 (in thousands euros)

The volume of the funding agreement concluded between MoER and the university for 2023 is 36.37 million euros.

The volume of operating grants allocated by the funding agreement is 24.57 million euros, targeted grants 5.22 million euros, other grants 1.92 million euros (including junior researchers, doctoral student grants and performance scholarships) and research and development allocations 4.66 million euros.

Compared to the year 2022 the amount of operating grants allocated by the funding agreement increased by 3.25 million euros and the amount of targeted grants increased by 2.91 million euros.

The targeted grants of the funding agreement are the operating grant of the library, grant for the Ukrainian students, support for the professional year of teachers, support for regional study places, grant for the program supervised by school psychologists, preparatory course for entering teacher training and an Estonian language course for teacher training students to improve language skills, scholarship fund for teacher training and support specialist training students.

Item of revenue	2021		2022		2023		2022 vs. 2023
	sum	share of revenues	sum	share of revenues	sum	share of revenues	change
Grants issued	4 838	10.54%	5 249	10.71%	5 866	10.66%	617
Management costs	6 548	14.27%	8 789	17.94%	10 281	18.68%	1 492
Labour costs	31 608	68.88%	32 018	65.34%	35 452	64.40%	3 434
Depreciation of fixed assets and decrease in value	1 805	3.93%	1 811	3.70%	1 954	3.55%	143
Other operating expenses	1 046	2.28%	1 041	2.12%	1 417	2.57%	376
Financial income and expenses	46	0.10%	93	0.19%	82	0.15%	-11
Total	45 891	100.00%	49 001	100.00%	55 052	100.00%	6 051

Table 11. Comparison of TLÜ's costs in 2021 - 2023 (thousands euros)

The volume of expenses in 2023 increased by 6.05 million euros, i.e. 12.4% compared to 2022, including the increase in labour costs compared to 2022 by 3.43 million euros, i.e. 10.7% (table 11).

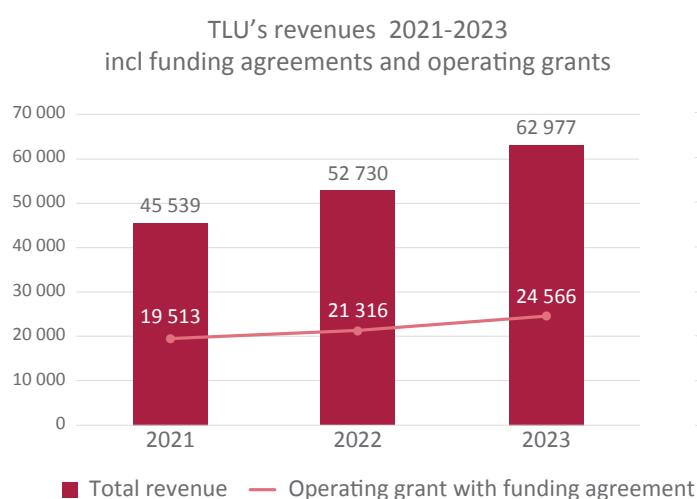


Figure 20. TLÜ's revenues 2021-2023, incl operating grant with funding agreement

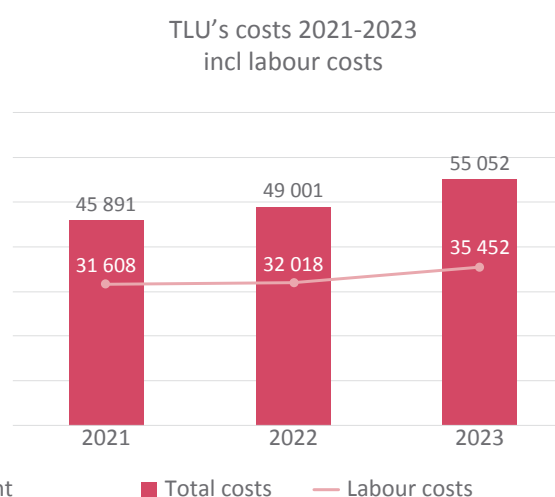


Figure 21. TLÜ's costs 2021-2023, incl labour costs

Financial indicators	2021	2022	2023	Comparison 2022–2023
Operating income	45 539	52 730	62 977	19.43%
Operating expenses excl depreciation	44 040	47 097	53 016	12.57%
Depreciation of fixed assets	1 805	1 811	1 954	7.90%
Total operating expenses (incl depreciation)	45 845	48 908	54 970	12.39%
Financial performance of the financial year	-352	3 729	7 924	112.50%
Balance sheet total	62 735	66 639	71 798	7.74%
Current assets	14 231	18 949	24 151	27.45%
Non-current assets	48 504	47 690	47 647	-0.09%
Current liabilities	14 459	20 324	18 466	-9.14%
Non-current liabilities	8 448	2 758	1 851	-32.89%
Current capital	-228	-1 375	5 685	-513.45%
Loan liabilities	9 333	9 636	2 727	-71.70%
Net assets	39 828	43 557	51 481	18.19%

Table 12. The most important financial indicators in 2021–2023 (thousands euros)

Ratios	2021	2022	2023
Operating expenses/ Operating income	100.7%	92.8%	87.3%
Loans/ Operating income	20.5%	18.3%	4.3%
Non-current assets/Balance sheet total	77.3%	71.6%	66.4%
Current assets/Current liabilities	98.4%	93.2%	130.8%
Net assets/Balance sheet total	63.5%	65.4%	71.7%
Loans/Balance sheet total	14.9%	14.5%	3.8%

Table 13. The most important ratios in 2021–2023



ACADEMIC UNITS 2023



Baltic Film, Media and Arts School

- Academic study areas – **3**
- Curricula open for admission – **13**, incl English – **6**
- Students – **771, 171(22%)** of them foreign students
- Academic staff – **79**, support employees – **35**
- Share of employees with a doctorate degree – **29.11%**
- Tenure professorships – **5**

The most important activities/events of the year

- The volume of RDC revenues was 2.83 million euros in 2023 and increased by 30% over the year.
- Jüri Sillart's exhibition was organized.
- Joining the NordFilm network, through which students can attend trainings and summer camps.
- The production "Singularity" was awarded the title of the best creative project of TLU for 2023.
- The cooperation contract was signed with Elisa Eesti AS in 2023 to support students.
- The group of girls from the choreography curriculum performed at the XIII Youth Dance Celebration under the leadership of TLU's alumni and teacher David Truusa.
- In 2023 22 students completed the curriculum with a creative research project.
- The first student films using virtual production were made.
- Six film industry micro-degrees were offered. A micro degree was created and carried out in cooperation with ERR.
- Several conferences were held at TLU under the exclusive organization or cooperation of BFM:
 - KUHI conference "Heureka: with art to knowledge" on 28 February 2023;
 - SCREENME (Horizon 2020 program project) final conference Current Trends in the Screen Media on 14 September 2023;
 - CUDAN (Horizon 2020 ERA-Chair project) - international conference on 13-16 December 2023;
 - Filmskills (ERASMUS project) final conference "Looking for the future: a new scenario in Baltic film education" on 15 November;
 - ADORE (ERASMUS project) final event "Accessibility in the Curriculum of the Digital Communications University" on 2 October 2023;
 - HOLM 2023 - international conference "Exploring Social and Affective Factors in Preserving and Developing Home Language" on 16 December.
- BFM's largest project connecting disciplines and external cooperation partners was BOB, which students could join through the subject SUUR ELU I and II. BOB connected about hundred students, and FILMEU's partners also took part in it. BOB's non-university partners were Elisa Eesti AS, Levira, A le COQ and VLD Burger. The BOB Gala was broadcast on Elisa Stage platform and the winners' works were shown on ERR ETV2 channel.
- The students created a new BFM image video, plus clips to introduce IKUMUMU curriculum.
- Jaak Lõhmus was awarded the Order of White Star IVth class of the President of the Republic of Estonia's

School of Digital Technologies

- Academic study areas – **5**
- Curricula open for admission – **11**, incl English – **5**
- Students – **729, 142 (19%)** of them foreign students
- Academic staff – **63**, support employees – **31**
- Share of employees with a doctorate degree – **50.79%**
- Tenure professorships – **4**

The most important activities and events of the year

- The consent was obtained to extend the targeted grant for IT education from MoER to TLU. In addition, an agreement was reached with TalTech and UT regarding the continuing support of IT Academy's research measure and higher education measure. IT academy's project "Training of IT teachers at Tallinn University" was implemented.
- Cooperation was started with African institutions in Kenya and Ghana.
- Attendance in the organization of the World Usability Day Estonia (WUD) conference held on 21-24 November.
- Monday is set as a research day, on which no activities not directly related to the studies were planned.
- A time window has been set for curriculum development every Tuesday, when the experience cafe is also held.
- Monthly morning coffees were launched, where the members of the institute's management group share information about the activities and plans of their field of activity.
- Three out of five created micro-degrees were launched in the fall semester, including a micro-degree in school informatics and a mathematics teacher retraining program.
- The number of non-university experts involved in formal education increased (30 in 2022 and 39 in 2023).
- Launch of the monthly MIDI seminar of the mathematics and informatics didactics research group.
- Software engineering lecturer Jaagup Kippar was awarded the Order of White Star Vth class of the President of the Republic of Estonia.

- Curricula opened for admission – **5**
- Students – **273**
- Academic staff – **10**, support employees – **6**
- Share of employees with a doctorate degree – **20%**

The most important activities and events of the year

- The Interreg Baltic project submitted in 2023 received funding. The aim of the project is to develop an age-friendly company model in Estonia, Finland and Sweden.
- Cooperation, including joint studies, has been started with Kobe University in Japan and the University of Central Florida in the USA.
- The project supported by the competence centre (TERE KK) for ten years ended. By the end of the competence centre's project the cooperation contract had been signed with eight partners.
- The business cooperation specialist was hired, whose task is to plan the college's curricula and the activities of the competence centre in cooperation with companies and other organizations.
- The conference "Terviseks" summarizing the activities of TERE KK 10 and HK 25 years was held, where 120 people participated.
- The 2023 Design Night was attended and an exhibition of student works was held in Läänemaa.
- The joint ELU project "Elderly driver" was started.

School of Educational Sciences

- Academic study areas – **5**
- Curricula opened for admission – **17** (including an international joint curriculum, the admission of which is organized by a foreign partner), incl English – **5**
- Students – **1461, 54 (4%)** of them foreign students
- Academic staff – **71**, support employees – **36**
- Share of employees with a doctorate degree – **50.7%**
- Tenure professorships – **6**

The most important activities and events of the year

- The centre for educational psychology was created.
- Nine research seminars were held, involving interest groups outside the university.
- There were writing camps for doctoral students.
- The methodical approach to the creation of intervention programs and trainings has been developed (design method) and the optional module "Learning to be a teacher" for upper secondary schools (Moodle course) has been completed.
- The commission chose OÜClassAct - the patient portal for the student's mental support as the winner among 16 nominees of the educational innovation competition.
- The projects for the transition to learning in the Estonian language were carried out: "Creation of the concept and structure of an early childhood education e-handbook supporting the learning of the Estonian language for children whose mother tongue is different from Estonian" and "Creation of the games enriched with technology for kindergartens to learn the Estonian language". In addition, "Preparation and execution of the development program for counsellors in the field of language", "Digital leap in the field of youth", cooperation with the cooperation group of career specialists, development of a new program for the Ministry of Rural Affairs, "Creating the methodological framework for the preparation of regional roadmaps for circular bioeconomy" and "Professional year support program for beginning teachers" in cooperation with MoER.
- Mobility windows have been created in the institute's I and II degree curricula.
- Cooperation with the Estonian Institute for internship in Sweden has been restarted.
- The preparatory course for unqualified teachers was held. A micro-degree was created from the subjects of the professional teacher training module and additional study places for teacher education curricula.
- In-service trainings for teachers without pedagogical training have taken place: pre-school pedagogy, class teacher in grade I, pedagogy. For the graduates of Noored Kooli program, a new major, multi-subject teacher's curriculum and a new subject "Specialist individual subject" have been created to obtain a teacher's qualification, which allows to take into account the knowledge and experience gained during the studies outside of formal education.
- The educational designer was hired.
- In 2023 most of the trainings were long-term basic trainings (total of 151 trainings, including 66 short-term ones).
- Experience cafes have been replaced by mentorship inspiration meetings.
- Larissa Jõgi, associate professor of andragogy, was awarded the Order of White Star IVth class of the President of the Republic of Estonia.

School of Humanities

- Academic study areas – **6**
- Curricula opened for admission – **27**, incl English – **6**
- Students – **1272, 88 (7%)** of them foreign students
- Academic staff – **176**, support employees – **21**
- Share of employees with a doctorate degree – **53.98%**
- Tenure professorships – **11**

The most important activities and events of the year

- The training “MSCA Training Camp: Igniting International Collaboration and Research excellence” was organized for incoming Marie Curie postdoctoral candidates. As a result of the training, seven applications were submitted, three of them received funding and two can apply further to the ETAG postdoctoral competition in March.
- In 2023 two knowledge transfer doctoral students started their studies at the School of Humanities: one in cooperation with Under and Tuglas Literature Centre and the other with the Institute of the Estonian Language.
- The centre of landscape and culture, which participates in KEKO cluster, had the closest cooperation with the clusters. The centre of landscape and culture participated in the following bids contributing to the clusters:
 - Research partnership for achieving the EU 2030 climate goals in the II framework procurement,
 - The development strategy of Geopark of North-West Estonia until 2031.
- In 2023 six workshops for the exchange of professional experience of employees were held, which dealt with the topic of artificial intelligence.
- All curricula of the School of Humanities are module-based as of the 2023 versions. All bachelor's programs allow the completion of a minor and also offer a minor for students of other curricula based on their specialties.
- 18 micro-degree programs were opened during the academic year 2023/2024. In autumn 91 students started studying in 14 programs.
- Anne Lange, associate professor of translation studies, was awarded the Order of White Star Vth class of the President of the Republic of Estonia.

School of Natural Sciences and Health

- Academic study areas – **3**
- Curricula opened for admission – **16**, incl English – **4**
- Students – **1079, 15 (1%)** of them foreign students
- Academic staff – **97**, support employees – **31**
- Share of employees with a doctorate degree – **52.58%**
- Tenure professorships – **5**

The most important activities and events of the year

- The share of projects in the institute's funding increased by 1.38% (27.2% in 2022, 28.6% in 2023).
- The natural science teacher's curriculum was renewed and the more flexible curriculum increased the number of students (17 students were matriculated). The minor of integrated natural sciences was created.
- It is possible to study at the organizational behaviour curriculum part-time since 2023 (26 students were enrolled).
- Bicycle Lab was created and Science Kitchen was opened, which is a modernly furnished learning environment that combines the equipment and tools of the kitchen, science laboratory and classroom. TLU's Science Kitchen is a unique food education learning space in the Baltic and Scandinavian regions, which allows you to experiment, research, analyze and, through practical experience, understand, for example, the manifestation of physics, chemistry and biology in everyday life.
- An alumni conference of psychology was held.
- The LTI Instagram and the home page of the Science Kitchen and natural sciences teacher and minor specialty were created.

School of Governance, Law and Society

- Academic study areas – **5**
- Curricula opened for admission – **21**, incl English – **10**
- Students – **1258, 254 (20%)** of them foreign students
- Academic staff – **105**, support employees – **29**
- Share of employees with a doctorate degree – **58.1%**
- Tenure professorships – **8**

The most important activities and events of the year

- In 2023 the activities of tenured professors were presented in a series of research seminars as well as the results of completed research projects.
- The percentage of students transferring to study abroad increased: 2.2% in 2022 and 3.6% in 2023.
- Part-time study has been introduced in all bachelor's and master's programs in Estonian.
- Two courses received HAKA e-course quality labels.
- The share of integrated learning in the law curriculum was increased in Helsinki to ensure 50% distance learning and 50% face-to-face learning.
- The total of 60 people study at 20 micro-degrees, one of which is in cooperation with the School of Educational Sciences. Nine new micro-degrees were opened (immovable and movable property law, debt settlement, family and succession law, policy making, labour law for employees and employers, migration and integration policy, civic education, interest protection and political competition, contract and administrative law). As a further development of the micro degree, a new master's program was created in cooperation with the School of Natural Sciences and Health.
- New courses were piloted in the student academy: U.S. Foreign Policy in a Changing World (in English), Introduction to Development Research (in English), Introduction to Sociology, Introduction to Development Research and Sociology for Beginners.



FINANCIAL STATEMENTS



BALANCE SHEET

(in euros)	Note	31 Dec 2023	31 Dec 2022
Assets			
Current assets			
Cash	2	15 984 046	13 848 711
Receivables and prepayments	3	8 079 924	5 010 175
Inventories	4	87 300	90 272
Total current assets		24 151 270	18 949 157
Non-current assets			
Shares in SA	5	150 000	150 000
Investment property	6	2 037 723	2 035 823
Property, plant and equipment	7	44 464 997	44 563 795
Intangible assets	8	994 338	940 180
Total non-current assets		47 647 058	47 689 798
Total assets		71 798 328	66 638 955
Liabilities and net assets			
Current liabilities			
Borrowings	9	909 091	6 909 091
Payables and prepayments	10	17 557 048	13 415 209
Total current liabilities		18 466 139	20 324 300
Non-current liabilities			
Non-current loan liabilities	9	1 818 182	2 727 273
Other non-current payables		33 093	30 763
Total non-current liabilities		1 851 275	2 758 036
Total liabilities		20 317 414	23 082 336
Net assets			
Financial performance of previous periods		43 556 620	39 827 592
Financial performance of the financial year		7 924 294	3 729 028
Total net assets		51 480 914	43 556 620
Total liabilities and net assets		71 798 328	66 638 955

STATEMENT OF FINANCIAL PERFORMANCE

(in euros)	Note	2023	2022
Operating income			
Revenue from operating activities	11	7 493 537	7 220 860
Operating grants	12	36 793 218	30 373 680
Government grants of operating expenses	13	17 377 718	15 003 740
Government grants of non-current assets	13	1 237 171	33 497
Other income	14	75 160	98 407
Total operating income		62 976 804	52 730 184
Operating expenses			
Grants issued	15	5 866 156	5 248 802
Management costs	16	10 281 112	8 789 416
Labour expenses	17	35 451 678	32 017 928
Depreciation of non-current assets and decrease in value	7, 8	1 954 187	1 810 885
Other operating expenses	18	1 416 942	1 040 837
Total operating expenses		54 970 075	48 907 868
Financial performance for the reporting period		8 006 729	3 822 315
Interest income		209 727	10 049
Interest expenses		-292 162	-103 336
Total financial income and expenses		-82 435	-93 288
Financial performance for the financial year		7 924 294	3 729 028

CASH FLOW STATEMENT

(in euros)

	Note	2023	2022
Cash flows from operating activities			
Financial performance on operating activities		8 006 729	3 822 315
Adjustments			
Depreciation of non-current assets and decrease in value	7, 8	1 954 187	1 810 885
Value-added tax expenses for the acquisition of non-current assets		8 629	30 948
Government grants received for the acquisition of non-current assets	13	-1 237 171	-33 497
Adjusted financial performance on operating activities		8 732 375	5 630 652
Change in trade receivables	3	177 009	156 569
Change in receivables of government grants of operating expenses	3	437 223	-478 809
Change in other receivables	3	56 605	-43 700
Change in prepaid taxes and taxes refundable	3	5 344	14 837
Change in prepaid grants	3	-3 686 200	112 842
Change in other prepayments	3	-52 078	-120 390
Change in inventories	4	2 972	-22 894
Total net change in current assets related to core activities		-3 059 126	-381 545
Change in trade payables	10	342 484	83 154
Change in payables to employees	10	-16 518	-195 735
Change in tax, duty and penalty liabilities	10	211 479	10 579
Change in accrued liabilities	10	16 064	0
Change in liabilities of government grants of operating expenses	10	243 213	270 171
Change in other liabilities		-2 184	-10 544
Change in prepayments of government grants received	10	3 326 349	-289 478
Change in other received prepayments	10	23 283	3 156
Net change of liabilities related to operating activities		4 144 169	-128 697
Total cash flow from operating activities		9 817 418	5 120 410
Cash flows from investing activities			
Paid in acquisition of property, plant and equipment and intangible assets		-1 920 076	-877 785
Government grants received for the acquisition of non-current assets		1 230 861	146 008
Paid in acquisition of shares	5	0	-150 000
Received interests and other financial income		208 385	8 945
Total cash flows from investing activities		-480 830	-872 831
Cash flows from financing activities			
Loans received	9	0	1 212 783
Repaid loans	9	-6 909 091	-909 091
Interests paid		-292 161	-103 336
Total cash flows from financing activities		-7 201 252	200 356
Net cash flow		2 135 335	4 447 934
Cash and cash equivalents at beginning of the period		13 848 711	9 400 777
Cash and cash equivalents at end of the period		15 984 046	13 848 711
Change in cash and cash equivalents		2 135 335	4 447 934

NOTES TO THE FINANCIAL STATEMENTS

Note 1. Accounting principles

General information

The 2023 financial statements (hereinafter the report) of Tallinn University (hereinafter the university) are prepared in accordance with the Estonian financial reporting standard, which is a set of public financial reporting requirements based on internationally recognized accounting and reporting principles, the main requirements of which are established with the Accounting Act that are supplemented by the requirements set forth in the Public Sector Financial Accounting and Reporting Guidelines (hereinafter the General Rules).

The report has been prepared based on the going concern principle of the university. The financial year started on 1 January 2023 and ended on 31 December 2023. The numerical indicators of the financial statements have been presented in euros.

According to § 29 (4) of the Accounting Act Tallinn University has not prepared the consolidated financial statements, as the balance sheet total and sales revenue of the university does not exceed 5% of the balance sheet total and sales revenue of the university as the consolidating unit.

Cash and cash equivalents

Cash in hand, bank account balances and short-term deposits (with the redemption date of twelve months) are handled as cash and cash equivalents in the financial statements. Overdraft is recorded at the current borrowings in the balance sheet.

Division of assets and liabilities into short and long term

Assets and liabilities are divided into short and long-term in the balance sheet proceeding from whether the estimated possession of asset or liability lasts up to one year or longer calculated from the date of the report.

Receivables and prepayments

Trade receivables, accrued income and other current and non-current receivables (including loan receivables and deposits) are recorded at adjusted cost. The adjusted cost of current receivables is generally equal to their nominal value (less any write-downs), thus current receivables are recorded in the balance sheet at the amount that is expected to be collectible. The financial assets are initially recorded at the fair value of the receivable fee to calculate the adjusted cost of non-current financial assets, by calculating the interest income in the next periods by using the effective interest rate method.

The outstanding receivables are assessed by using the approximation method. On the application of the approximation method, receivables which are 90-180 days past due are written down by 50% and receivables which are more than 180 days past due are written down in full (100%). Doubtful receivables are carried in the trade receivables ledger until they are collected or considered uncollectible and written off the balance sheet.

When it appears that the collection of a receivable is impracticable, the receivable is considered uncollectible and written off the balance sheet. A receivable is considered uncollectible, when the university has no means for collecting it (the debtor has been liquidated or gone bankrupt and the assets in the bankrupt's estate are insufficient for settling the debt etc) or when the costs of collecting the receivable would exceed estimated income from its collection.

When a doubtful receivable is subsequently collected, the previously recognised impairment loss is reversed by reducing expenses from impairment of receivables in the period in which the item is collected.

Inventories

Inventories are assets which are: held for sale in the ordinary course of economic activity; in the process of production for such sale; or in the form of materials or supplies to be consumed in the production process or the rendering of services. Inventories encompass not only goods purchased for sale, materials, work in progress and finished goods but also equipment and real estate held for resale and capitalised expenses directly attributable to the provisions of services for which revenue cannot yet be recognised using the stage of completion method. Inventories are initially recorded at their cost, consisting of purchase costs and other costs incurred in bringing the inventories to their present location and condition.

Borrowing costs are not included in the cost of inventories and, in line of the general rules, non-coverable levies and taxes paid in the acquisition of inventories are recorded as an expense.

The goods are expensed by using the FIFO method. Inventories are recorded in the balance sheet at the lower of cost or net realisable value.

Subsidiaries

A subsidiary is a company controlled by the university. The subsidiary is considered under the control of parent company, if the latter owns either directly or indirectly more than 50% of the voting shares of the subsidiary or is in some other way able to control the operating and financial policy of the subsidiary.

The term 'subsidiary' also covers non-corporate entities (foundations and non-profit associations). The existence of control and significant influence over non-corporate entities is determined considering whether the assets of the entity will transfer to the parent when the entity is liquidated. When the parent has control of a foundation or a non-profit association (generally over 50% of voting power), the share is recorded as 100%.

The shares in entities under controlling and significant influence are recorded in the unconsolidated statements at derived acquisition cost. The derived acquisition cost is considered to be the accounting value of the share acquired before January 1, 2004 using the equity method and the acquisition cost of the share acquired after January 1, 2004.

Information on the subsidiaries has been provided in Note 22.

Associates

Associates are entities in which the university or its subsidiary has significant influence but not control. Significant influence is generally presumed to exist when the university or its subsidiary owns 20% to 50% of the voting rights or shares in an entity.

If the university or its subsidiary has a material impact in the foundations or non-profit associations (in general 20-50% of the voting rights), the share or also financial investment is not recorded in the balance sheet. The contributions to the target capital of the object of share are recorded as the expenses of the given grants.

The information on the associates has been provided in Note 22.

Investment property

Investment property consists of only such objects of property (land, building or part of a building) that are leased by the university to a non-public sector entity to earn rental income or held for capital appreciation and not used in its primary activities by any public sector entity. Buildings and premises used by public sector entity are recorded as the items of property, plant and equipment.

An investment property is initially recorded at its cost in the balance sheet including the costs directly related to the acquisition (i.e. notary fees, fees paid to the advisors and other costs without which the purchase transaction had not probably taken place). The acquisition cost of investment property does not include the borrowing costs and, in line with the general rules, non-recoverable levies and taxes incurred on the acquisition

of investment property are recognized as an expense. According to the general rules, after initial recognition, investment property is recorded at cost less any accumulated depreciation and any impairment losses.

Depreciation is calculated based on the straight-line method. Each investment property is assigned a depreciation rate that corresponds to its useful life. Where an investment property consists of distinguishable parts that have different useful lives, these components are taken into account as separate asset objects in accounting and are also assigned separate depreciation rates according to their useful life.

Subsequent costs on an investment property are added to the acquisition cost of the investment property, if it is probable that future economic benefits associated with the costs will flow to the university and the costs can be measured reliably. The costs of day-to-day maintenance and repair of investment properties are recorded as an expense as incurred. When part of an investment property is replaced, the cost of the new part is added to the acquisition cost of the property if it meets the definition of investment property and the recording criteria and the residual value of the replaced part is written off the balance sheet.

An investment property is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses arising from the derecognition of investment property are recorded in the period in which the property is derecognized in the statement of financial performance within "Other income" or "Other expenses" respectively.

When the purpose of use of an investment property changes, the property is reclassified. From the date of reclassification, the investment property is accounted for using the accounting principles applied to the class of assets the property was transferred to.

Property, plant and equipment and intangible assets

Property, plant and equipment are the assets which the university uses for meeting its statutory responsibilities, rendering services or administrative purposes and expects to use for a period exceeding one year and which have a cost of at least 10,000 euros.

Regardless of the size of acquisition cost, land, books and publications of library are recorded. Regardless of the cost, the objects of artistic, historical and scientific value which does not decrease in time can be recorded.

Property, plant and equipment are recorded at cost which comprises the purchase price and other costs directly attributable to the acquisition. According to the general rules value-added tax, other taxes and duties are not capitalized to the acquisition cost of property, plant and equipment. Items of property, plant and equipment are further on recorded in the balance sheet at its cost, less accumulated depreciation and any accumulated impairment losses.

The costs related to improvements are added to the acquisition cost of property, plant and equipment only if these meet the definition of property, plant and equipment and criteria for recording the assets in the balance sheet and the cost of expenses is at least the amount stipulated as the minimum of capitalization of property, plant and equipment of the general rules. The costs related to current maintenance and repairs are recorded as expenses of the period in the statement of financial performance.

If the object of property, plant and equipment consists of differentiable components with different useful lives, these components are recorded in accounting as separate asset objects and separate depreciation rates are set according to their useful lives.

Depreciation is calculated by using the straight-line depreciation method.

Depreciation is accounted for starting from the month of taking the assets into use. The latter is performed up to full depreciation, transfer or final removal of assets from use. The objects of unfinished construction are not depreciated. The depreciation rates and final values are reviewed at the end of each financial year. The changed assessments are recorded retroactively in the financial year.

The aim of depreciation rates is to ensure the compliance of depreciation accounting with useful life and use of property, plant and equipment.

Depreciation of property, plant and equipment and intangible assets is calculated by using the following depreciation rates:

Group of property, plant and equipment	Depreciation rate %
Buildings	1.5–5
Facilities	2.5–10
Plant and equipment	10–20
Inventory	10–50
Computer equipment	33–50
Intangible assets	5–50

The books and publications of library, lands, objects with artistic, historical and scientific value which is not decreasing in time are not depreciated.

If it occurs that the actual useful life of assets is considerably different from the initially assessed one, the depreciation period is changed. For this purpose, the remaining useful life of the asset is assessed at least during the annual inventory.

Pursuant to § 42 (2) of the Public Sector Financial Accounting and Reporting Guidelines, the specialist aware of the asset makes a proposal for establishing the depreciation rate based on the estimated useful life of the asset.

Library collections

§ 41 (2) 2) of the general rules stipulates that regardless of the acquisition cost the publications can be recorded as items of property, plant and equipment as an exception in these public libraries where the storage and lending of publications for public is the core activity. The items acquired for library collections are recorded as items of property, plant and equipment in an aggregated set. Accounting on the units, titles and cost are kept in the library's information system ESTER. The library collection items the value of which cannot be measured reliably are accounted for in unit terms in the information system ESTER (at zero value). The library collections are fully expensed, if these are removed from use or it becomes apparent that they have been lost. The value of library collections recorded in the balance sheet is not depreciated.

Intangible assets

Intangible assets are non-monetary assets without physical substance distinguishable from other assets, used within longer period than one year and the acquisition cost of which exceeds the threshold of recording the non-current assets. Intangible asset object (software, rights of use, other intangible assets) is recorded in the balance sheet, if the assets can be controlled by the university; the future economic benefit received from its use is probable, the acquisition cost of assets is reliably measurable and assets do not result from the expenses made within the university to research and development activities. Research and development costs are recorded as expenses when incurred. Intangible assets are initially recorded at cost, comprising the purchase price and any costs directly attributable to the acquisition. After initial recognition, intangible assets are recorded at cost less any accumulated depreciation and any impairment losses.

All intangible assets are assumed to have finite useful lives. Intangible assets are depreciated on a straight-line basis over their estimated useful lives. Each intangible asset is assigned a depreciation rate that corresponds to its useful life. If the useful life of intangible assets cannot be reliably assessed, it is presumed that the useful life is up to 10 years. On each reporting date the justification of depreciation periods and method of assets is assessed.

The depreciation of intangible assets was accounted for by using the following depreciation rates in the university in 2023: 5-50%.

Impairment of assets

The university as the public sector entity applying the general rules does not carry out impairment tests or write down assets to their recoverable amount in the case of non-current assets needed to provide public services if the asset value has not been impaired due to damage or other reasons partially or fully due to removal from use. In other cases the items of property, plant and equipment with unlimited useful life and in case of assets to be depreciated the occurrence of circumstances referring to the potential decrease in value of assets are assessed. If such indication exists, the coverable value of assets is assessed and compared with book value.

An impairment loss is recorded in the amount by which the book value of assets exceeds its coverable value. The coverable value of assets is the fair value of assets less sales expenses or its usage value, depending on which is higher. The coverable value is assessed for the purpose of assessment of decrease in value of assets either per single asset object or the smallest possible asset group for which cash flows can be differentiated. The write-down of assets is recorded as the expenses of the reporting period.

In case of assets once written down the probability whether the coverable value of assets has meanwhile increased is assessed on each following reporting date. If as a result of value test it occurs that the coverable value of assets or asset group (cash generating unit) has increased above the residual book value, the earlier write-down is cancelled and the residual book value is increased up to the amount which would have been created, considering the normal depreciation during interim years. A reversal of an impairment loss is recorded in the statement of financial performance by reducing expenses from impairment losses.

Financial liabilities

Financial liabilities (trade payables, borrowings, accrued expenses and other current and non-current payables), excl derivative instruments with negative fair value are initially recorded at cost that is the fair value of fee received for financial liability. The further recording is carried out based on adjusted cost method.

The adjusted cost of financial liabilities is in general equal to their nominal value, thus all financial liabilities are recorded in the amount subject to payment in the balance sheet.

The interest expenses related to the financial liabilities are recorded accrually as period expenses at the entry "Financial income and expenses" of the statement of financial performance. The recording of the financial liability is terminated in the balance sheet, if this is paid, cancelled or expired.

Leases

In case of operating lease the leasable assets are recorded in its balance sheet by the lessor. Operating lease payments are recorded on a straight-line basis within lease period as income by the lessor and as expenses by the lessee.

The assets leased under operating lease terms are recorded in the balance sheet by normal procedure, similarly to other non-current assets. Operating lease payments are recorded as income evenly within the lease period.

University as the lessee - In case of operating lease the lease payments of assets are accrually recorded as period expenses over the lease term in the statement of financial performance.

University as the lessor - Assets leased out under operating lease terms are recorded in the balance sheet by normal procedure, similarly to other assets to be recorded in the balance sheet of the university. Assets leased out are depreciated using depreciation policies that are applied to similar assets by the university. Operating lease payments are recorded as income on a straight-line basis over the lease term.

Tax accounting

The university uses the combined method of direct accounting and proportional deduction in deducting input value-added tax. The relation of taxable sales and total sales is set based on the sales of previous calendar year. The proportion is adjusted at the end of calendar year, proceeding from the relation of taxable sales and

total sales of this calendar year. The value-added tax direct accounting method is used only as to taxable sales and the activities with only taxable sales.

Recording of revenue

Revenue and expenses are recorded in an accrual basis.

Revenue from sale of goods and provision of service in the course of normal operating activities is recorded at the fair value of received or receivable fee, considering all write-downs and benefits made.

Revenue from training services constitutes tuition fee revenue collected by the university from its regular study and open university students, participants in continuing education programme, etc. Revenue is recorded in the period in which the service is rendered.

Revenue from the sale of services is recorded after the service is rendered or, if the services are rendered over an extended period of time, using the stage of completion method.

Revenue from the sale of services to be rendered over an extended period of time is recorded based on the stage of completion of the service to be rendered on the reporting date, provided that the final result of the transaction involving the provision of service (i.e. revenue and costs related to the transaction) can be reliably estimated and the receipt of the fee from the transaction is probable. If the final result of the transaction or project involving the provision of service could not be reliably estimated, but it is probable that the university can cover at least the expenses related to the service, the revenue is recorded only within the scope of actual expenses related to the fulfilment of the contract.

Revenue from sale of goods is recorded when all material risks related to the ownership have been transferred from the seller to the purchaser, the sales revenue and costs related to the transaction are reliably measurable and the receipt of fee from the transaction is probable.

Interest income is recorded when its collection is probable and the amount of income can be measured reliably. Interest income is recorded by using the effective interest method.

Recording of costs

The costs are recorded accrually. The non-refundable taxes and duties paid in acquisition of non-current assets, incl value-added tax are recorded at the moment of acquisition as expenses at the entry of statement of financial performance "Other operating expenses".

Grants

The grants include the means received (grants received) for which neither goods nor services are given in exchange and the means given (given, mediated grants) for which neither goods nor services are received in exchange. The grants are recorded based on the principles provided in the general rules.

Grants are divided into the following types:

- government grants – the grants received and given for the certain project-based purpose, in case of which its aim with milestones for following the fulfilment of the objective, time schedule and financial budget are set and the provider of grant requires detailed reporting on the use of money from the receiver and the cash surplus should be repaid to the provider;
- operational funding grants – received and given supports given to the receiver proceeding from its statutory tasks and objectives set in the development documents.

The types of government grants are:

- national government grants;
- international government grants.

A government grant is first recorded in the balance sheet when cash has been transferred or received or on the date when the receivables, liabilities, income and expenses related to the government grant are recorded. Government grants are classified into government grants related to income and government grants related to assets. The main condition for government grants related to assets is that the university as the government grant recipient has to purchase, build or otherwise acquire a certain asset. A government grant is recorded as income in the period in which the operating expenses are incurred or the non-current asset is acquired unless the conditions of the government grant involve the risk that the government grant may be reclaimed or may not be received.

If the provider or intermediary of grant provides a grant using simplified reimbursement of expenditures (standardized unit costs, payments of specific amounts, reimbursements of indirect expenditures compensated at a uniform rate) without requiring expense documents, government grant income is recorded in the period in which the government grant is provided.

On recognising government grants in the statement of financial performance, the government grants received and government grants passed through are differentiated. Government grants passed through are government grants received for passing on to another party, not for covering own operating expenses or acquiring assets. In case of intermediation, income from grants received for passing on equals expenses from grants passed on.

Non-monetary government grants are recorded at the fair value of received goods and services. Assets received from other public sector entities by way of non-monetary government grants are recorded at their fair value or if this cannot be determined, at their residual value indicated by the transferor.

When it appears that some conditions attaching to the grant have not been met and the university as the grant intermediary or recipient is liable to the grant provider for the recipient's compliance with the conditions attaching to the grant and use of the funds for their designated purpose, the University recognises at the date the breach of contract is identified a receivable from the grant recipient and/or a liability to the grant provider, and reduces income from grants received and/or expenses from grants provided.

Operating grant is recorded as income when the money is received. Operating grants are recorded as income by the beneficiary in account group 352 when the money is received.

Foreign currency transactions

The transactions denominated in foreign currency are recorded based on the foreign currency exchange rates of the European Central Bank officially valid on the date of the transaction.

Cash flow statement

In preparing the cash flow statement the proceeds and payments, changes in receivables and liabilities have been recorded according to their aim into cash flows from operating, investing and financing activities.

Related parties

The highest collegial decisive body of the university is a council from 1 January 2020. The related parties in this report are the members of the council, senate and rectorate of Tallinn University and their closest family members (incl co-habitee, spouse or child) and the related legal persons.

The annual report discloses information on the transactions made with related persons which is not compliant with legal acts or internal documents of the accounting liable person or general requirements or market terms.

Contingent assets

The liabilities of providing a government grant assumed on the basis of contract and claims of receipt of government grants are recorded previously as contingent liabilities and receivables.

Provisions and contingent liabilities

The provision is recorded when the university has the legal or constructive obligation resulting from the obligating event taken place before the date of the balance sheet and the realization of liability is probable and this amount can be reliably measured. The provision is recorded in the balance sheet in amount that is necessary according to the management's estimates as at the date of balance sheet to settle the present obligation related to the provision. If the provision is settled probably later than within 12 months after the reporting date, this is recorded at the discounted value, except if the impact of discounting is immaterial.

Other possible or existing obligations, the settlement of which is less than likely or the related expenditures of which cannot be determined with sufficient reliability, are disclosed in the notes to the financial statements as contingent liabilities.

Off-balance sheet low value assets

The assets with the useful life of over one year, but with the acquisition cost below 10,000 euros are expensed at the moment of recording. The expensed small assets with the acquisition cost of 640 up to 9,999.99 euros are accounted for off-balance sheet.

Subsequent events

All adjusting events having taken place before the confirmation of the annual report, but after the date of report have been recorded in the report. The impact of no-adjusting events is disclosed in the appendices of annual report, if these are important.

Note 2. Cash and cash equivalents

(in euros)	31 Dec 2023	31 Dec 2022
Cash	5 504	2 993
Bank accounts	15 978 542	6 845 718
Term deposits	0	7 000 000
Total	15 984 046	13 848 711

Note 3. Receivables and prepayments

(in euros)	Note	31 Dec 2023	31 Dec 2022
Trade receivables		395 503	566 745
Doubtful trade receivables		-34 601	-28 835
Unreceived government grants related to operating expenses		1 662 025	2 099 248
Unreceived government grants related to non-current assets		12 300	5 990
Other receivables		130 238	186 843
Prepaid grants		5 466 137	1 779 936
Prepaid future expenses		409 746	356 325
Prepaid taxes and taxes refundable	20	38 577	43 921
Total:		8 079 924	5 010 175

Receivables of unreceived government grants:	31 Dec 2023	31 Dec 2022
Financier		
Other financiers	734 920	861 719
Ministry of Education and Research	522 539	617 807
Environmental Investments Centre	243 844	219 632

European Commission	160 722	182 854
Estonian Research Council	0	217 236
Non-current liabilities	1 662 025	2 099 248

Prepaid government grants of target financing:	31.12.2023	31.12.2022
Financier		
Other financiers	5 463 186	1 754 104
Tartu University	2 951	516
Ministry of Education and Research	0	25 317
Total	5 466 137	1 779 936

Note 4. Inventories

(in euros)	31 Dec 2023	31 Dec 2022
Materials	0	2 914
Goods for resale	87 300	87 358
Total	87 300	90 272

Note 5. Investments to subsidiaries and associates

(in euros)	31 Dec 2023	31 Dec 2022
Share SA Tallinna Ülikooli Rahastu	150 000	150 000
Total	150 000	150 000

Foundation Tallinna Ülikooli Rahastu was founded on 16 March 2022. The founder of the foundation is Tallinn University, paying the endowment capital in amount of 150,000 euros. The purpose of the foundation is to contribute to high-level, interdisciplinary and international academic activities that support the sustainable development of Estonia by the targeted collection, management, use and distribution of financial resources (see Note 22).

Note 6. Investment property

(in euros)	
Balance as at 31 Dec 2022	31 Dec 2022
Land	2 035 823
Balance as at 31 Dec 2023	31 Dec 2023
Land	2 037 723

Land is leased as the parking lot for vehicles.

Lease income 2022:	58 865
Lease income 2023:	75 481

Note 7. Property, plant and equipment

(in euros)	Land	Buildings	Plant and equipment	Other inventory	Non-depreciable property, plant and equipment	Assets under construction	Total
Acquisition cost 31 Dec 2021	2 131 016	61 376 810	5 272 733	3 092 732	3 707 643	1 118 266	76 699 200
Accumulated depreciation 31 Dec 2021	0	-24 101 584	-4 292 216	-2 644 178	0	0	-31 037 978
Residual value 31 Dec 2021	2 131 016	37 275 225	980 517	448 554	3 707 643	1 118 266	45 661 221
Purchases and improvements	0	8 748	168 617	110 410	64 372	220 034	572 181
Depreciation and write-off of the financial year	0	-1 236 988	-302 885	-83 289	0	0	-1 623 162
Other write-off in residual value (write-off of amort.)	0	0	-46 016	-528 579	-7 807	0	-582 402
Other write-off in residual value (write-off of non-current assets)	0	0	46 016	528 579	0	0	574 595
Reclassification	0	150 779		10 604		-200 020	-38 637
Total changes	0	-1 077 461	-134 268	37 725	56 565	20 014	-1 097 426
Acquisition cost 31 Dec 2022	2 131 016	61 536 337	5 395 334	2 685 167	3 764 208	1 138 280	76 650 342
Accumulated depreciation 31 Dec 2022	0	-25 338 572	-4 549 085	-2 198 889	0	0	-32 086 546
Residual value 31 Dec 2022	2 131 016	36 197 764	846 249	486 279	3 764 208	1 138 280	44 563 796
Purchases and improvements	0	158 395	466 524	86 436	53 634	877 552	1 642 541
Depreciation and write-off of the financial year	0	-1 236 081	-251 324	-76 692			-1 564 096
Other write-off in residual value (write-off of amort.)	0		658 115	211 171			869 286
Other write-off in residual value (write-off of non-current assets)	0		-769 201	-248 099	-12 059		-1 029 359
Reclassification	0	1 923 590	40 660			-1 981 420	-17 170
Total changes	0	845 904	144 775	-27 184	41 575	-1 103 868	-98 798
Acquisition cost 31 Dec 2023	2 131 016	63 618 322	5 133 317	2 523 503	3 805 783	34 412	77 246 353
Accumulated depreciation 31 Dec 2023	0	-26 574 653	-4 142 293	-2 064 410	0	0	-32 781 356
Residual value 31 Dec 2023	2 131 016	37 043 668	991 023	459 094	3 805 783	34 412	44 464 997

Note 8. Intangible assets

(in euros)	Software and licences	Total
Acquisition cost 31 Dec 2021	1 765 434	1 765 434
Accumulated depreciation 31 Dec 2021	-958 632	-958 632
Residual value 31 Dec 2021	806 802	806 802
Purchases and improvements	274 657	274 657
Depreciation and write-down	-179 916	-179 916
Reclassification	38 637	38 637
Total changes	133 378	133 378
Acquisition cost 31 Dec 2022	2 078 728	2 078 728
Accumulated depreciation 31 Dec 2022	-1 138 548	-1 138 548
Residual value 31 Dec 2022	940 180	940 180
Purchases and improvements	268 907	268 907
Depreciation and write-down	-206 819	-206 819
Write-off	-23 199	-23 199
Reclassification	15 270	15 270
Total changes	54 158	54 158
Acquisition cost 31 Dec 2023	2 282 375	2 282 375
Accumulated depreciation 31 Dec 2023	-1 288 037	-1 288 037
Residual value 31 Dec 2023	994 338	994 338

Note 9. Borrowings

		Repayment date			
(in euros)	Balance 31 Dec 2023	within 12 months	within 2-5 years	Cur- rency	Interest rate
Loan nr 1	2 727 273	909 091	1 818 182	EUR	0.840% + 6m euribor
Total	2 727 273	909 091	1 818 182		

		Repayment date			
(in euros)	Balance 31 Dec 2022	within 12 months	within 2-5 years	Cur- rency	Interest rate
Loan nr 1	3 636 364	909 091	2 727 273	EUR	0.840% + 6m euribor
Loan nr 2	6 000 000	6 000 000	0	EUR	0.72% + 3m euribor
Total	9 636 364	6 909 091	2 727 273		

Loan no 1 – repayment date 30 September 2026

Loan no 2 – repayment date was 13 September 2023

There are no special conditions for loans.

Note 10. Payables and prepayments

(in euros)	Note	31 Dec 2023	31 Dec 2022
Trade payables		1 243 750	901 267
Payables to employees		922 276	938 794
Taxes payable	20	1 634 099	1 422 620
Other accrued liabilities		16 064	
Liabilities of government grants related to operating expenses		543 518	300 306
Other liabilities		23 878	28 392
Received prepayments of government grants related to operating expenses		12 794 868	9 468 519
Other received prepayments and income		378 595	355 311
Total		17 557 048	13 415 209

Liabilities of government grants of operating expenses:

	31.12.2023	31.12.2022
Financier		
Other partners	543 518	284 517
Haapsalu Neurological Rehabilitation Centre	0	15 788
Total	543 518	300 306

Prepayments of government grants of operating expenses received:

	31.12.2023	31.12.2022
Financier		
European Commission	7 746 846	4 031 932
Other financiers	2 153 019	2 188 998
Ministry of Education and Research	2 112 757	2 406 487
Estonian Research Council	375 758	526 667
Ministry of Environment	226 792	15 703
Ministry of Foreign Affairs	179 696	298 732
Total	12 794 868	9 468 519

Note 11. Revenue from operating activities

(in euros)	Note	2023	2022
Revenue from provision of training service		5 413 597	4 911 079
Revenue from research and development activities		943 057	1 288 876
Other revenue from educational activities		193 700	147 203
Lease and rent	6, 19	596 472	543 919
Sale of other products and services		346 711	329 783
Total		7 493 537	7 220 860

Revenue from operating activities is divided by geographical districts as follows:

(in euros)	2023	2022
Estonia	6 972 122	6 607 949
Member States of the European Union	240 645	364 770
Other states	280 770	248 141
Total	7 493 537	7 220 860

Note 12. Operating grants

(in euros)	2023	2022
State budget operating grant	32 068 952	25 963 387
Baseline financing from state budget	3 848 720	3 583 419
Education allowances and student loans from state budget	-54 525	43 156
State budget funding for research activities	811 313	532 707
Other operating grants	118 758	251 011
Total	36 793 218	30 373 680

Note 13. Government grants of operating expenses and non-current assets

(in euros)	2023	2022
National government grants related to operating expenses	5 443 005	4 991 125
International government grants related to operating expenses	11 934 713	10 012 615
Total government grants related to operating expenses	17 377 718	15 003 740
National government grants related to non-current assets	1 200 816	5 000
International government grants related to non-current assets	36 355	28 497
Total government grants related to non-current assets	1 237 171	33 497
Total	18 614 889	15 037 237

Financiers:	2023	2022
Ministry of Education and Research	6 323 168	4 735 016
Other financiers	4 955 878	3 992 264
European Commission	4 035 614	2 805 821
Estonian Research Council	2 642 811	3 163 450
Ministry of Finance	230 180	218 739
Ministry of Foreign Affairs	165 298	73 266
Environmental investment centre	261 940	48 681
Total	18 614 889	15 037 237

Note 14. Other income

(in euros)	2023	2022
Income from sale of inventories	65 459	80 728
Other income	9 700	17 678
Total	75 160	98 407

Note 15. Grants issued

(in euros)	2023	2022
Education allowances and scholarships	2 729 571	2 811 737
Government grants, mediation	2 869 891	2 177 591
Member fees and other grants	266 694	259 473
Total	5 866 156	5 248 802

Note 16. Operating expenses

(in euros)	2023	2022
Management expenses of properties, buildings and premises	2 030 887	2 169 195
Administration costs	942 640	765 987
incl audit fees	13 490	14 935
Travelling expenses	965 780	572 563
Expenses on studying tools and training of third persons	1 367 027	1 156 021
Other expenses compensated to third persons	12 087	7 388
Communication, cultural and leisure time costs	899 561	737 108
Information and communication technology costs	1 147 839	646 687
Research and development activities	1 030 097	1 114 924
Inventory management costs	526 906	222 468
Expenses on library items	278 268	324 446
Training expenses of own employees (incl training abroad)	836 594	840 907
Other cost materials	104 483	101 387
Vehicle management costs	67 937	79 065
Catering and medical expenses	51 617	38 080
Other management costs	19 389	13 191
Total	10 281 112	8 789 416

Note 17. Labour expenses

(in euros)	2023	2022
Salaries of employees	24 364 000	22 216 496
Salaries of contractual employees	1 711 813	1 509 563
Fringe benefits	395 713	231 900
Tax expenses related to labour expenses	8 980 152	8 070 573
Capitalization of labour expenses	0	-10 604
Total	35 451 678	32 017 928

Average number of employees per year in full-time equivalent units	848.49	876.6
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The average number of employees with VÖS contract	199	215
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Note 18. Other operating expenses

(in euros)	2023	2022
Value-added tax expenses	1 362 435	1 010 307
Land tax expense	30 128	31 119
Other tax expenses	9 715	7 766
Expenses of doubtful accounts receivable	10 928	-2 517
Other extraordinary expenses	3 735	-5 838
Total	1 416 941	1 040 837

Note 19. Operating lease

University as the lessee	2023	2022
Car lease expenses	9 328	14 303
IT assets lease expenses	3 249	3 249
University as the lessor	2023	2022
Lease income on premises and other assets	596 472	543 919

Note 20. Taxes receivable and tax liabilities

(in euros)	31 Dec 2023		31 Dec 2022	
	Prepayment	Liability	Prepayment	Liability
Value added tax		68 955		70 604
Corporate income tax		27 286		15 811
Personal income tax		511 528		439 078
Social tax		921 829		792 229
Obligatory funded pension		37 445		32 735
Unemployment insurance tax		59 400		51 562
Other taxes receivables and liabilities		7 656		20 601
Prepayment account balances	38 577		43 921	
Total	38 577	1 634 099	43 921	1 422 620

Note 21. Related parties

(in euros)	2023	2022
Fees of members of council	69 427	62 627
Fees of members of senate	4 388	4 687
Total	73 815	67 314

There is no obligation to pay severance pay to the members of the Council of Tallinn University.

In 2022 there were no transactions with related parties that do not comply with legislation or the general requirements of the internal documents of the accounting entity or market conditions.

Note 22. Shares in foundations, non-profit associations and private limited company

The university has significant influence over the following foundations, non-profit associations and private limited company:

Tallinn University is a founder member:	Code of transaction partner	Impact of TLU
SA Tallinna Ülikooli Rahastu	603301	Dominant
MTÜ Dormitorium	603501	Dominant
MTÜ Tallinna Ülikooli Spordiklubi	603502	Dominant
Enn Soosaare SA	800301	Significant
Läänemaa Elukeskkonna Tuleviku-uuringute SA	609302	Significant
MTÜ Dormitorium is a founder member:		
E-Kyla Arendus OÜ	609401	Significant

All units are located in Estonia.
See also Note 5

Note 23. Off-balance sheet assets

(in euros)	31 Dec 2023	31 Dec 2022
Small assets	4 090 913	3 675 467

Note 24. Off-balance sheet receivables and liabilities of government grants

National receivables (in euros)	Source	31 Dec 2023	31 Dec 2022
Ministry of Education and Research	21	616 388	1 065 674
Ministry of Education and Research	39	26 395	1 255 751
Ministry of Education and Research	60	8 800	262 208
Ministry of Environment	39	360 646	523 426
Ministry of Environment	60	0	20 824
Ministry of Finance	28	0	137 096
Estonian Centre for International Development	60	171 599	125 210
Estonian Research Council	39	0	19 240
Estonian Research Council	60	70 685	8 360
Environmental Investment Centre	60	0	31 032
Eesti Filmi SA	60	0	140
Total:		1 254 513	3 448 961

External funding requirements (in euros)	Source	Project	31 Dec 2023	31 Dec 2022
European Research Council Executive Agency (ERCEA) / ERC-2019-STG	39	TRANSLATING MEMORIES	0	702 039
Research Executive Agency (REA)/ Marie Skłodowska-Curie Research and Innovation Staff Exchange	39	LABOUR	618 240	618 240
EPLUS2020 Action Grant	39	FILMEU	0	526 063
Research Executive Agency (REA) / H2020 WID-SPREAD-03-2017	39	CUDAN	0	504 046
HORIZON-WIDERA-2021-ACCESS-03-01	39	Eur-Asian Border Lab	373 423	373 423
Education, Audiovisual and Culture Executive Agency / Erasmus+ Capacity Building	39	DITECH	0	270 553
European Research Council Executive Agency (ERCEA) / Horizon 2020	39	BETWEEN THE TIMES	0	248 304
Directorate-General for Communications Networks, Content and Technology / H2020-SC6-TRANSFORMATIONS-2018-2019-2020 /H2020-SC6-TRANSFORMATIONS-2020	39	iHub4Schools	0	149 381
Research Executive Agency (REA) / H2020-WIDESPREAD-2018-2020 / H2020-WIDESPREAD-2020-5	39	YouthLife	0	133 845
Research Executive Agency (REA) / H2020-WIDE-SPREAD-2018-2020 / H2020-WIDESPREAD-2020-5	39	ScreenME-Net	0	132 026
Research Executive Agency (REA) / H2020- WIDESPREAD- 2018-2020	39	MIRNet	0	120 000
Research Executive Agency (REA) / H2020-WF-2018-2020 / H2020-WF-02-2019	39	MetDect	0	49 768
CREA-CULT-2022-COOP	21	Modina	385 050	0
European Education and Culture Executive Agency	21	SITeS-JM	1 625 008	0
HORIZON-WIDERA-2022-TALENTS-03-01	21	EdTech Talents	447 484	0
HORIZON-CL2-2023-TRANSFORMATIONS-01	21	EffecTive	747 938	0
Kokku:			4 197 143	3 827 688

National liabilities (in euros)	Source	31.12.2023	31.12.2022
Ministry of Education and Research	39	0	11 456
Total:		0	11 456

Note 25. Subsequent events

Events taking place in the world also affect our operating environment, which makes it difficult to forecast changes in energy prices, inflation, interest rate increases, etc. In 2024 several law and tax changes will enter into force, which will affect the entire Estonian economy, including the university budget. In order to keep the financial activities of Tallinn University stable, the continuous analysis of activities and income and expenses continues in order to ensure a good financial and economic position for Tallinn University.

SIGNATURES TO THE ANNUAL REPORT FOR 2023

The annual report of Tallinn University for the financial year ended on 31 December 2023 consists of the management report and financial statements.

The Rector of Tallinn University has reviewed the annual report and approved it for the submission to the council (digitally signed).

Tõnu Viik

Rector

(digitally signed)

Anneli Levertand

Acting financial manager

(digitally signed)

Evelyn Lillipuu

Head of financial department

(digitally signed)