



Annual Report 2019

METAdrasi – Action for Migration and Development

Civil Non-profit Organization

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METAdrasi – Action for Migration and Development is a nonprofit, non-governmental organization founded in December 2009 with the mission to provide quality services during the reception and integration of refugees, migrants and unaccompanied children in Greece, in areas which are not covered or are hardly covered by the Public Authorities or other NGOs in Greece.

METAdrasi aims at promoting a complete system of management for the mixed migration flows, based on the respect of the human rights, national and international laws, and with a view to implement innovative actions. Since 2010, it has maintained constant presence in both mainland and the Aegean Islands, and has acquired significant experience in activity implementation along with a networking ability. Guided by the principles of consistency, efficiency, transparency and that of flexible adaptation to the needs that may arise, METAdrasi is active in the following key areas:

Providing quality **interpretation services** that ensure the vital right of communication with refugees and migrants through the employment of more than 350 interpreters, all trained and certified by METAdrasi, in 43 languages and dialects, an action which is placed at the heart of any effective humanitarian assistance.

Protection of unaccompanied minors, through a complete integrated safety net, which includes innovative activities for the Greek landscape: escorting the children in appropriate accommodation facilities, guardianship, foster care in families, accommodation facilities mainly on the borders and, from 2018 onwards, the supported independent living of unaccompanied minors.

Protection and support of other vulnerable groups by providing legal aid to asylum seekers on the islands, by certifying victims of torture and by organizing humanitarian aid missions where needed.

Education and integration of refugees and migrants through educational programmes; Modern Greek language courses, multilingual support guides, remedial courses for children which allow their smooth integration to formal education, as well as activities for their integration to the labour market.

Distinctions 2019

Conrad N. Hilton Humanitarian Prize. This is the world's largest annual humanitarian award and it was awarded for the first time to a Greek organization, for its entire contribution, the innovation of its actions and the perseverance and dedication to its goals.

Statistics 2019

303,948 interpretation **activities**

387,708 words were **translated**

3,478 children and vulnerable people **were safely accompanied**

48 members of the **Guardianship Network** were present at key points

132 children received the hospitality of our 3 **accommodation facilities**

44 children in **foster families**

16 new apartments for **Supported Independent Living**

200 victims of torture received **certification**

1,667 benefited from **legal aid**

12,299 visits by mothers with their children to **the Mother and Child Spaces**

1,306 enrollments in **Greek language courses**

1,156 children enrolled in schools in Athens and Thessaloniki

2,234 children participated in **non-formal education activities** in Lesvos and Chios

2,388 copies of **ENTAXEI** and **4,214** copies of **ENTAXEI 2** were distributed to schools and educational institutions

METAdrasi's Activities

Interpretation

An effective management of migration cannot be conceived without the provision of quality interpretation services. METAdrasi has created since 2010 an innovative system in order to ensure quality and effective communication between refugees who are seeking help and those able to offer it. The integrated system of interpretation services, which was created back in 2010, includes training, certification exams, and coordination on the field with evaluation and regular reassessment. METAdrasi's interpreters facilitate effective communication at all different stages of the asylum procedure, as well as in refugee camps, accommodation facilities, hospitals and schools throughout mainland Greece and the islands. In addition, interpretation services are provided to the United Nations High Commissioner for Refugees for both PROTECTION and CBI. In 2019, METAdrasi provided a total of 303,948 interpretation activities, of which 162,904 concerned the asylum procedure. It is worth mentioning that for the first time throughout 2019 we successfully implemented the action called ProGres exercise. This action allowed us to collect data and to record additional elements for the beneficiaries of the accommodation in order to build a bridge for their integration (i.e. education, work experience, language etc.).

Interpretation in hospitals

Interpretation for healthcare services is an ongoing major challenge. METAdrasi, from 2011 to 2016, covered, initially on a voluntary basis and later with its own resources, such requests from the mainland and the islands (Samos, Chios, Kos, Lesbos, Leros), either with physical presence from our local interpreters or remotely through audio conference. Since 2016, when the UN High Commissioner for Refugees began to support this action financially, interpretation services have been provided on a regular basis, thus assisting the overburdened public hospitals.

In 2018, on its own initiative, METAdrasi asked for and received funding from the European Commission's Civil Protection and Humanitarian Aid Operations Department (ECHO), in order to extend this activity to hospitals in Athens, Thessaloniki and Ioannina, to support the administrative, medical and nursing staff. At the same time, pilot provision of teleconference

interpretation started in two hospitals (Papageorgiou and Tzanneio), with the installation of the necessary technical infrastructure system.

In 2019, the programme continued to offer interpretation services to healthcare providers and hospitals on the mainland (from 16/3 until the end of the year), with the funding of the Commission's Directorate-General for Migration and Home Affairs (DG HOME), through IOM. The goal for the extension of the programme and the use of interpretation services in more hospitals on the mainland, either on an ad hoc basis or with a permanent team presence, was reached in more than 70 hospitals and health centers now included in the network of collaborations. In less than a year, daily and emergency health needs were covered for more than 44,000 beneficiaries and, at the same time, over 40 tele-interpretations were carried out with the new and innovative teleconference equipment in hospitals (remote interpretation). During 2019, we managed a) to reinforce and improve the team of interpreters and b) to use it in a more effective manner, by covering a larger number of emergencies and requests for the systematic monitoring of patients, bridging in such a way the significant communication gap in an area as critical as this, the communication between the refugee population and the medical /nursing staff.

Interpretation in Schools

The interpretation programme for schools started for the first time in February 2018, until the end of the school year, playing a very important role in the integration of migrant children into Greek society. The second phase of its implementation took place from September 2018 until June 2019, when the outcomes were spectacularly improved. More precisely, starting with 958 visits to 65 schools in Attica, we reached 1,528 visits to 259 schools of the mainland. At the same time, 108 interpreters in 8 different languages were employed and 1,546 students, 472 parents and 971 teachers were supported.

The programme provides quality interpretation services in public schools in order to facilitate communication between the principals, the teachers, the students, their parents and the Coordinators of Refugee Education from the Ministry of Education. This communication supports and encourages the teaching staff in order for them to be able to respond on time and in an accurate manner, facing the students' and parents' need for information on matters of behavior and psychosocial issues affecting the students. At the same time, its aim is to encourage enrollment in formal education, as well as improving quality learning and allowing children to uninterruptedly follow their school curriculum.

For school year 2018 – 2019 (September - June) 4,523 interpretation activities were carried out during 1,528 visits to schools and educational centers on the territory. 5,726 teachers, as well as 6,873 students and 1,691 parents, of 32 nationalities, benefitted from the presence of 164 interpreters in total employed in the programme, in 17 languages and dialects.

Finally, 49,128 words were translated by the translators who visited a total of 259 schools in Attica, Northern Greece and Epirus.

Interpretation at the Asylum Service

METAdrasi is present by providing interpretation services in both first and second degrees of the asylum procedure, in order to fill the communication gap between the employees of the Asylum Service or the authority of the Appeal Committee and the beneficiaries in the following procedures:

- Information on the asylum-seeking procedure
- Registration for an asylum claim
- Dublin application (family reunification)
- Interview for the asylum-seeking procedure
- Registration – interview for the fast track procedure for Syrians
- Administrative activities (withdrawal of the application for asylum, notification of decision from the Asylum Service, applying for an appeal, change of personal details, renewal of Asylum Card, invitation to interview etc.)
- Medical and social issues with the Doctors of the World at the Asylum Service Offices of Attica and Thessaloniki
- Second degree interview

The interpretation services provision in the first and second degree was carried out either through physical presence or through the teleconferencing system, depending on the needs of the Asylum Service Offices and on the availability of interpreters. In total in 2019, 30 Asylum Service Offices (both regional and central), and departments related to the Asylum Service, as well as the Appeals Committee had their needs covered.

A significant fact is that out of a total number of 303,908 interpretation sessions in 2019, a percentage of 53.6% covered the Asylum Service's needs. This number shows an increase compared to the 49.7% recorded in 2018.

Teleconference

METAdrasi uses a unique and, for the Greek standards, innovative teleconference system, that guarantees that interpretation requests can be met even when the demand is high or even when the requests are for rare languages. Thus, 145 devices are available to the Asylum Service in order to facilitate communication; and 32.96% of all requests for interpretation for the asylum-seeking procedure were covered by METAdrasi's interpreters' team. At the end of 2019, the procedure for the installation of a Wi-Fi network began, for the provision of tele-interpretation at the General Hospital of Thessaloniki "G. Gennimatas", using resources from the Hilton Foundation prize.

Monitoring of the UNHCR's Financial Assistance (PDM)

Since July 2018, METAdrasi has undertaken the task of collecting data for the monitoring (PDM, post-monitoring distribution) of the Financial Assistance Programme, aiming to ensure the adequate and appropriate monitoring of the quality and impact of the financial assistance in Greece, thus providing 2,949 hours of interpretation. The provision of interpretation in the framework of financial assistance constitutes part of the Multipurpose Financial Grants Programme of the UNHCR.

Community Interpretation (interpretation provision on METAdrasi's own resources)

According to its principles, METAdrasi gives priority to covering the refugees' basic needs. Therefore, it consistently supports institutions that do not have the necessary resources to provide interpretation, despite their great needs, especially for medical issues. These requests, after being examined by the coordination of the interpreters' team, are evaluated and covered, either on a voluntary basis or through the Organization's own resources. In 2019, 192 activities were carried out in this context with the Organization's own resources in more than 10 institutions throughout Greece.

Interpretation Statistics 2019

342 active interpreters

38 **languages** and dialects

129 **nationalities** of beneficiaries

303,948 interpretation activities:

- 86.34% with physical presence
- 11.36% through video conference
- 2.3% through audio conference

303 locations, including:

- 70 hospitals
- 276 schools

387,708 words were translated, from 13 different languages to 29 languages

1,087 translation requests were covered

35 external bodies and institutions received interpretation services (3,692 hours of interpretation)

Training, Certification, Supervision and Evaluation of Interpreters

During 2019, METAdrasi organized 6 training seminars and the corresponding certification exams in order to cover the needs for interpretation

2 workshops

74 newly certified interpreters

6 new languages and dialects (Susu, Badini, Cilubà, Twi, Asante [Ashanti], Pulaar)

6 evaluations in different locations around Greece (Orestiada, Lesvos, Chios, Samos, Kos and Leros)

Monthly meetings with interpreters, depending on their language of certification

Collaborations

43 bilateral collaborations with institutions, providing more than 4,700 hours of interpretation, mainly at IRC, DRC, IOM and KEELPNO, as well as with staff from other Organizations of the Civil Society providing Psychosocial and Support Services, Hospitals, Police Authorities, the Municipality of Athens and Educational Institutions.

Safety Net for Unaccompanied Minors

Escorting Missions

METAdrasi has created, since its foundation, a network of trained escorts working across the country with the aim of finding a solution to the chronic problem of the prolonged stay of unaccompanied minors in detention centers, Reception and Identification Centers, hospitals and other precarious conditions; and to transfer the minors safely to appropriate accommodation facilities, thus preventing the risk of them being approached by smugglers. The escorts are carried out at the request of EKKA (National Centre for Social Solidarity) or other child protection institutions, with the written authorization of the competent Public Prosecutor's Office.

The network is sponsored by the UNHCR and is activated on a case-by-case basis, according to the needs. The flexible team of escorts consists of social scientists (social worker, psychologist), volunteers, and interpreters selected according to the languages spoken by the children. The children are informed on their rights as well as on the dangers they may encounter, and on whom they can turn to for help. The escorts are trained in two-day seminars. In 2019, four (4) seminars were held. The escort missions also support, when needed, other vulnerable individuals such as survivors of sexual or gender-based violence (SGBV), and single-parent families. In 2019, there was a small increase in escorting requests, but, unlike the previous year, those requests concerned an average of 1 to 2 children per request and not mass movements of a large number of children. The Escort team tried to combine—as much as possible—the places where children were received and delivered, in order to save time but also to make the best possible use of both financial and human resource.

Finally, significant improvements were made regarding data collection and recording, in order to have a clearer view of the qualitative and quantitative statistics resulting from this particular activity. Companies such as Aegean Airlines, Hellenic Seaways, and Blue Star Ferries, consistently support as in-kind sponsors all the minors' transfers within Greece.

Escorting Missions Statistics 2019

1,283 escort missions

3,478 children and other vulnerable people were safely accompanied

Various training seminars

Guardianship

The Guardianship Network for Unaccompanied Minors, launched in 2014, has as primary aim the effective implementation of the guardian's role on the protection and the safeguarding of the rights of the children, as well as ensuring the coverage of their basic needs. The members of the Guardianship Network, with the written authorization of the competent Public Prosecutor for minors or the First Instance Public Prosecutor, act in the best interest of the children. Their role is taking care of asylum or family reunification procedures, facilitating the children's communication with family members, and making sure that the children's needs (healthcare, education and psychological support) are met.

In 2018, the members of METAdrasi's Guardianship Network received a general mandate from the Public Prosecutors of all the islands (with the exception of Samos) and the Public Prosecutors of Athens and Thessaloniki, to handle minors' cases from the moment of their arrival in Greek territory. That is to say, that the authorized members of the Guardianship Network of METAdrasi were allowed to be present during the first registration of the children in collaboration with FRONTEX and the Hellenic Police, in order to ensure the rights of the unaccompanied children and to avoid potential mistakes (such as mistakes regarding the name and the age) during the collection of the child's personal data. In December 2018, for the first time in Greece, a tripartite agreement was signed between METAdrasi, the UN High Commissioner for Refugees and the Ministry of Labour, in order to gradually pass the METAdrasi Guardianship's know-how to the State. METAdrasi, throughout this transitional period, reduced the number of authorized members of its Guardianship Network, while actively supporting the National Centre for Social Solidarity (EKKA) towards the sustainable development and execution of the State implementation plan for the Guardianship. In the meantime, we waited for the relevant Ministerial Decision on Guardianship.

2019 was the toughest year for three reasons:

- a) METAdrasi (having already reduced the number of its Guardians by 50%) was forced to decide which cases of unaccompanied children to continue to handle. Priority was given to the children at the points of entry, i.e. the islands and Orestiada, to the homeless and to those who were in protective custody at police stations.
- b) During the entire transitional period, and with continuous reassurances that EKKA would be ready to take over the Guardianship starting the 1st of September 2019, many of METAdrasi's experienced Guardians resigned, either because they were not interested in working in the public sector or because they were not convinced by EKKA's reassurances; as

a result, METAdrasi had to continuously look for suitable staff and train them, to replace the Guardians who were leaving.

c) By the end of the transitional period, it was evident that EKKA was still unable to take over Guardianship and, from August until the end of December 2019, extensions were continuously given by the European Commission. Losing more Guardians was also the result of another reason: in the heart of summer, when a significant increase in flows was recorded, Guardians surpassed themselves, taking care of 100 unaccompanied minors each. It was a titanic effort which included, on one hand finding and training new Guardians and, on the other, repeatedly organizing Guardians' missions from the mainland to the islands.

Despite the repeated letters and appeals for immediate action by the State, funding expired in December 2019. METAdrasi was left with 1,358 unaccompanied minors under its protection, and with no chance for another institution to take over.

Guardianship Statistics 2019

The activity began in January with 44 Guardians. By mid-November they had reached 48 in number, and by December 42 were deployed in 9 key places. At the end of the year the number of Guardians was gradually reduced, with the expectation that this activity would be undertaken by the National Centre for Social Solidarity.

2,324 unaccompanied minors had a Guardian to turn to (2,054 boys and 270 girls). At least 35% of the children that we were taking care of had relatives in a country of the European Union and the Guardians were responsible for their reunification procedures in accordance to the Dublin III Regulation.

1,308 cases were still active at the end of December

Transit Accommodation Facilities

As part of the protection network for unaccompanied minors, METAdrasi started operating the first Accommodation Facilities on the islands in 2015, and today operates such facilities in Samos and Chios (for boys and girls up to 18 years of age) and in Athens (for little children up to 12 years of age). The Accommodation Facilities on Samos and Chios are the only such facilities that exist on these islands.

This initiative aims to eliminate the time that the children have to spend waiting in refugee camps and to protect them against traffickers, thus responding to the problem of the lack of space in appropriate accommodation facilities. Although originally designed to just be transitional, the accommodation facilities on the islands ended providing a mid-term accommodation for the children that are hosted there, due to the delays in the transfer of children from the islands to the mainland, and because of the lack of places in accommodation facilities of the mainland.

METAdrasi's Accommodation Facilities provide children with a safe space, adapted to their age. Specialized interdisciplinary teams (psychologists, social workers, educators and nurses), support staff, together with the METAdrasi interpreters, provide care to each child individually, meeting their basic needs while offering psychological and social support, as well as access to legal aid and healthcare. The daily routine of the children hosted in these accommodation facilities is enriched with a variety of activities aimed at their psychosocial development, as well as the development of their skills, while also preparing the children for their stay with the foster families.

In 2019, the Accommodation Facilities of Samos and Chios operated with private funds, while the shelter in Athens continued to be financed by European funds through the Asylum, Immigration and Integration Fund (AMIF).

Transit Accommodation Facilities Statistics

130 children were accommodated safely in 3 shelters

- Athens' Accommodation Facility: 27
- Samos' Transit Accommodation Facility: 45
- Chios' Transit Accommodation Facility: 58

Foster Care

This model of alternative care has been in existence for decades in other countries of the European Union, and was implemented for the first time in Greece by METAdrasi. The activity of foster care in families initially focused on short-term foster care, with the aim of keeping unaccompanied children in a family environment in Greece until their departure for family reunification in other European countries. Since 2017, when several unaccompanied

minors' applications for family reunification were rejected, METAdrasi started implementing long-term foster care with the prospect of adoption. This activity mainly concerns unaccompanied children under the age of 14 and the majority of the families are Greek. It is implemented in accordance to the national law and the International Convention on the Rights of the Child, and in collaboration with the Public Prosecutor's Office and competent authorities. It is funded by the UN High Commissioner and, during 2019, the project participated in two European programmes (PROFUCE & ALCAFA), contributing to the exchange of knowledge among European countries, and to the promotion of the institution in Greece. Additionally, during 2019, 3 training workshops were held for the first time for the foster care professionals, as well as for representatives of state social services. The workshops contributed significantly to the improvement of our networking with social services of state institutions and other accommodation facilities. The team was completed by the presence of a psychologist who monitors the minors in foster care.

Foster Care Statistics 2019

23 new placements

44 children in foster families

54 new applications from candidate families

24 information sessions in which 281 people participated

2 participations in international seminars for foster care

Supported Independent Living apartments

In 2018, METAdrasi initiated innovative activity in Greece: Supported Independent Living for teenagers between 16 and 18 years old. The project is aimed at teenagers who either have been recognized as refugees, or have applied for asylum in Greece and therefore are not waiting for family reunification. In addition to providing housing, this activity focuses on boosting and developing the skills of the unaccompanied teenagers, and aims at their smooth transition into adulthood, as well as their integration to Greek society. While in 2018 the first year of operation was completed with the creation of 4 apartments, in 2019 we managed to create and operate 12 new apartments in Athens with the support of UNICEF, 3 in Thessaloniki with the support of UN High Commissioner for Refugees and 1 in

Kalamata with our own resources. Out of the 20 apartments in total, 13 hosted children, while the management team grew (3 unit coordinators, 5 social workers, 1 scientific officer, 16 caregivers and 1 mentor). The team managed to cope with the requirements of the new developments, successfully maintaining the quality of the services offered to the beneficiaries of the activity.

The apartments accommodate unaccompanied teenagers who have been recognized as refugees or are in the asylum-seeking procedure and they will stay in Greece. Therefore, their integration in their new environment is a priority. During 2019, a serious effort regarding networking was made so that each child could have more opportunities to discover their skills and desires in order to be adequately prepared for their adulthood. Although the majority of the minors who joined the programme had very little knowledge of the Greek language, they did manage by the end of the year to reach a satisfactory level of communication and comprehension and most successfully continued to the next grade at school.

- Two former beneficiaries of the programme, one from Guinea and the other from Gabon, went to France to study. Another minor went abroad in search of a university in which to continue his studies after coming of age.
- A beneficiary from Afghanistan was distinguished for his performance in school and for his computer skills in the Social Hackers project organized by HUB. He also distinguished himself many times in a track running team.
- Former beneficiaries of the programme worked as caregivers/mentors in the SIL programme and at the shelter on Chios, inspiring the children with their successful personal stories.
- A total of 12 beneficiaries managed to gain valuable work experience (either through permanent work placements, or through apprenticeships).

Supported Independent Living Statistics 2019

Total number of apartments: 20 (16 in Athens, 3 in Thessaloniki, 1 in Kalamata)

Total number of apartments where children were hosted: 13 (11 in Athens, 2 in Thessaloniki)

Total number of people hosted in apartments: 63 (55 in Athens, 8 in Thessaloniki)

Safe Zones on the islands

METAdrasi has been always against the creation of Safe Zones inside the RICs located on the mainland, arguing that the unaccompanied minors should be transferred as soon as possible to accommodation facilities instead of staying in this inappropriate environment. However, the situation on the islands is different. There are a lot of children on the islands, and the identification and registration procedures are very slow, something that forces them to remain there for a very long time. Therefore, adopting a more realistic approach, we decided in 2019 to submit a proposal for the creation of a Safe Zone inside the RICs of Samos and Kos. Just before the end of the year 2019, the proposal was accepted and the operation of the Safe Zones on the aforementioned islands began.

Our aim is to respond to the immediate needs of the minors, filling gaps regarding their protection and providing various services in order to improve their quality of life.

The Safe Zones:

- Preserve a feeling of security for the unaccompanied minors
- Meet the children's immediate needs (including any medical needs)
- Promote the integration of unaccompanied children in the society

The Safe Zone team involves a specialized staff with a long experience in the protection of unaccompanied children. They provide psychosocial and legal support as well as case management according to children's best interests. In addition to the provision of a complete system of Child Protection Services, METAdrasi also provides the unaccompanied minors with various non-food items (such as clothes, shoes, items of personal hygiene, etc), organizes educational and recreational activities, and provides the children with additional foods.

Protection of Vulnerable Groups

Certification of Victims of Torture

Since 2011, METAdrasi is the only institution in Greece conducting the certification of torture victims. The procedure of investigation and documentation of the allegations on torture and inhuman treatment is done according to UN standards, as well as the principles defined in the Manual on Effective Investigation and Documentation of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, also known as the “Istanbul Protocol”. The interdisciplinary assessment of the documented allegations of torture is outlined in a certificate, which is crucial in order to ensure a fair examination of the victim’s asylum claim. It also facilitates the victims’ access to appropriate services and protection.

The team, in 2019, always strove to be as thorough as possible in the investigation of the incidents, and to keep the of those involved as its main priority. Thus, they always exhausted all the possibilities before reaching the decision not to issue a certificate, in cases that the criteria set by the Istanbul Protocol were not met. In addition, this year, we have noticed a different profile regarding the beneficiaries’ country of origin. More precisely, 30% came from the Democratic Republic of Congo, whereas last year 25.5% were from Syria. This change arose because the cases that were given priority by the team were those that received a negative answer to their asylum application, and those in 2019 were mainly from the Democratic Republic of Congo.

Although in 2018 the team had been strengthened by three sub-teams (three professionals per specialty), from the beginning of 2019 two of them ceased to operate and, throughout 2019, the programme was run by a team consisting of 1 doctor, 1 social worker, 1 psychologist, 2 lawyers and 2 management staff. The reduction of the team members in number did not affect the quality of services provided, that maintained a high level. Two of the team members also participate in the international committee working on the forthcoming revision of the Istanbul Protocol. Finally, the creation of a database for the programme was an initiative by the team, to help organize and have a clear picture of the requests, and to better draw conclusions about the profile of the beneficiaries.

In 2019, METAdrasi organized an educational seminar at the Asylum Service in Lesvos, which was attended by 36 people from governmental institutions and NGOs (Asylum Service, UNHCR, EASO, EODY, First Reception Service, Lesvos Municipal Hospital, IRC, FENIX, Iliaktida,

Doctors of the World, HIAS, DRC). The aim of the seminar was first to improve the quality of the referrals of potential victims of torture towards METAdrasi. Second, to point out that the certification process is independent from that of the vulnerability, which is handled by the State and aims at providing vulnerable persons with appropriate care, in a timely and effective manner. Finally, to provide guidance and to give answers to questions about the management of cases of torture victims – according to the scope of action of each body and institution.

In 2019, the flow of referrals from Athens increased, compared to that of the islands, because the project team is based in Athens, and access to the islands due to financial constraints was more difficult, but it was also due to the change of scope of action for other organizations. The waiting time for the examination of the beneficiaries' cases has increased, both because of the increase in the number of referrals, and because of the small number of team members –which also shows the great need to strengthen and support this action. The activity was implemented with the support of UNHCR (which ended in February 2020).

Certification of Victims of Torture Statistics 2019

200 Victims of torture got a certificate

Legal Assistance on the islands

METAdrasi, being a constant presence on the islands of the Eastern Aegean since 2011, provides individual legal assistance to asylum seekers during the asylum procedure in Lesbos, Samos, Chios, Kos and Leros, through specialists in refugee law and local lawyers. The team of lawyers offers a wide range of services: providing specialized legal support inside detention centers and accommodation facilities, informing new arrivals, providing legal assistance in the asylum procedures, and identifying and supporting vulnerable cases through relevant intervention on a case-by-case basis. Following the specialization in the provision of legal aid for the second degree (appeals) of the asylum procedure, in 2018 we expanded to the representation in the first degree of the asylum procedure. In 2019, we had the opportunity to provide legal assistance to vulnerable groups (pregnant women, minors, victims of torture, victims of gender-based violence, etc.) and to detainees, especially in Lesbos and Kos, where there are Pre-Removal Detention Centers. Many cases

that were represented by lawyers of METAdrasi had positive results. Legal assistance is funded by the UN High Commissioner for Refugees. Since 2018, because of the lack of funds, the number of teams was significantly reduced. As a result, the focus turned towards particularly vulnerable cases living in camps on the islands.

Legal Assistance on the islands Statistics 2019

1,667 people benefited from free legal aid

129 applicants were supported for their appeal before the Appeal Committee.

1,538 applicants were supported in first degree before the Asylum Service

Mother and Child Space at the Asylum Service

In 2019, we continued operating a specially designed space for mothers and their children in the courtyard of the Asylum Service Offices in Athens and Thessaloniki. Its purpose is to provide mothers and their children, as well as pregnant women, with a space where they can rest, breastfeed and keep their babies creatively busy during the long hours of waiting at the Asylum Service Offices. In Thessaloniki, in 2017, we had the donation of a container, and the activity was realized with the help of our volunteers. Despite the relatively small budget of the activity, this initiative has proven over the years that specific interventions can make a difference in the well-being and protection of vulnerable groups.

Mother and Child Space Statistics 2019

11,477 visits by mothers with their children in Athens

7,629 visits by mothers with their children in Thessaloniki

Education and Integration

Greek Language Courses for Adults

For the tens of thousands of asylum seekers residing in Greece, learning the language of the host country not only allows them to interact and communicate, but it is also the first and most important step towards independence and planning their new lives. METAdrasi has been active in providing free Greek language courses since its creation (2010). This key action aims at filling a significant gap in the reception and integration of refugees and migrants in Greece. The students are divided into different classes, based on their level of knowledge of the language: A1, A2 for beginners, B1, B2 for intermediate level and C1 for advanced students. When METAdrasi has the resources, the Organization covers the costs of student's participation in the Greek proficiency certification exams. The Greek language courses are supported by dedicated volunteers and operate with the financial support of the Captain Vassilis and Carmen Constantakopoulos Foundation, as well as other private sponsors.

Greek Language Course for Adults Statistics 2019

1,306 enrollments in Greek Language courses

29 new courses in Greek Language based on the Common European Framework of Reference for Languages

44 dedicated volunteers and 2 hired teachers

Stepping Stone: Integration programme for adults

Two years after the peak of the refugee crisis in Greece in 2015, the integration of refugees became much more urgent. In response, METAdrasi launched a new programme, combining education and internship/paid apprenticeship, under the name "Stepping Stone". The aim is to provide support to refugees and migrants during their integration into Greek society by honing their skills and preparing them for their job search, through internships. Although the programme is in its infancy, various companies (from family businesses to major construction companies, both Greek and international) have participated and offered internships/paid apprenticeship opportunities. METAdrasi also participated in the Athens Coordination Center for Migrant and Refugee Issues (ACCMR) of the Municipality of Athens.

Having the role of the coordinator in some working groups and actively collaborated with other organizations in order to create a network of services for refugees and migrants residing in Athens.

In 2019, the programme participated in the organization and planning of the 1st Job Fair for Refugees in collaboration with the Committee of the Athens Coordination Center for Migrant and Refugee Issues of the Municipality of Athens.

Integration for adults Statistics 2019

41 beneficiaries found work, while 30 were connected to employers and 10 were referred to the seminar of Interpreters of the organization

143 Career-orientation sessions were held

STEP2SCHOOL: Education for Children

The majority of refugee children living in camps and apartments throughout Greece had little to no access at all to formal education, despite the efforts of the Ministry of Education. The gap in education led to the start of a summer educational programme (July –August 2017) in Athens, with the aim to prepare children and teenagers (6-17 years old) for their enrollment in formal education, following the principle “no implementation of educational activities inside camps”. In October 2017, METAdrasi started offering remedial non-formal education classes, with emphasis on learning Greek, and its main goal being the smooth integration of refugee and migrant children in public schools. In 2018, the programme expanded to Thessaloniki. The education for children took place in 2018 with the support UNICEF and DG ECHO.

In 2019 the action continued with own resources and with resources from the Conrad N. Hilton Humanitarian Award.

In addition to the remedial classes, METAdrasi also offered courses in Greek, English and German, as well as computing courses for adolescents 16-18 years old who were not enrolled in public schools, with the aim of facilitating their enrollment. In addition, children and adults, regardless of age and origin (refugees, migrants, Greeks), were able to attend Arabic and Farsi classes.

Education for Children Statistics 2019

1,156 registrations in Athens and Thessaloniki

1 school in Athens

1 school in Thessaloniki

94 volunteer teachers and hired teachers

Education for children on the islands

Since January 2018, we have been covering the educational needs of the children living in camps on the islands, forced to remain there for a long period of time. Our vision is to fill the gap that exists because of the exclusion of these children from the system of education in the North Aegean islands.

In order to achieve this, we started, with the support of the UN High Commissioner of the Refugees, operating two non-formal education centers on Lesbos and one on Chios, in areas outside the camps, thus facilitating the smooth future integration of the children into formal education, in Greece or another EU country. Moreover, in order to give the children more opportunities for play and creativity, we operated a Recreation Area at Kara Tepe in Lesbos, where children participated in a variety of activities, and where they could also play safely, both before and after school.

In 2019 a Detailed Curriculum for Greek Language was drafted and a manual “Management of Children and Adolescents in the Classroom” was created; it will be distributed to the teachers in 2020.

Education for Children on the Islands Statistics 2019

2,234 children participated in non-formal education activities in Lesbos and in Chios

- 1,467 in Lesbos
- 767 in Chios

Language Learning Tools

Mini Lexicon for Basic Communication in 7 languages (2nd edition)

The Mini Lexicon of Basic Communication is a tool made to facilitate daily communication of refugees and migrants with Greek or English-speaking people. The idea behind it is the

exchange of general information, but also of information related to issues such as living conditions, food, health and protection.

It was created in 2016 in collaboration with the Swiss Embassy and the UN High Commissioner for Refugees, and was again published in 2017. In 2018, taking into account the growing needs of the asylum seekers, new chapters, together with a new language, were added, as well as chapters adapted to the needs of people with disabilities. All words are translated by METAdrasi, with the corresponding phonetics in Arabic, Farsi, Sorani, Kurmanji, Urdu, French, Turkish, Greek and English.

ENTAXEI 2

ENTAXEI 2 is a multilingual support tool for children and teenagers who speak Arabic and Farsi, and have rudimentary or basic communications skills in Greek. It follows the first ENTAXEI, created in 2017 by METAdrasi in order to cover basic communication needs during the first period of their residence in Greece and their first steps in the Greek school. ENTAXEI 2 covers the A2 level, as designed by the Center of Greek Language, adapted to the needs of this specific group but also to the requirements for the support of school integration. In 2019, 5,000 copies of ENTAXEI and 5,000 copies of ENTAXEI 2 were reprinted.

Mathematical Dictionary

Published in 2018, the Mathematical Dictionary contains general mathematical terminology and specialized vocabulary of Algebra and Geometry in Arabic, Turkish, Farsi, Urdu and English. It is designed to be a tool for both students and teachers; it uses the existing knowledge of the students in order to provide them with the vocabulary they need to succeed in the Greek school system, giving at the same time the opportunity to the teachers to make the lessons accessible to all students. METAdrasi did the translations into English, Farsi, Urdu and Turkish. In 2019, it was reprinted in collaboration with SolidarityNow, with the support of UNICEF.

Departmental Activities

Human resources

Due to the expansion of many activities, and the launch of new ones, in 2019, the need arose for a new evaluation process as well as for the planning for further educational initiatives, to support METAdrasi in training its staff. The staff was trained according to the new evaluation procedure, which brought significant results for all staff.

In order to enhance our effectiveness, together with our sustainability in the long run, members of our staff participated in national and international skill development training activities (seminars, workshops and conferences), developing networking opportunities and exchanging good practices between organizations. Additionally, members of our team trained other institutions in the field, sharing experience and good practices.

In total, METAdrasi's staff participated in 168 training activities in 2019: 50.5% of them for the Child Protection projects, 25.5% for the Education and Integration projects, and 34.5% for the management staff. A seminar was specifically organized on the organization's own resources, to train the Project Managers (PMs) on issues of team and programme/ project management. Furthermore, in the context of exchanging know-how, 13 members of our teams participated as speakers at different conferences held in other countries.

In terms of internal procedures, through the new salary scale we sought and achieved a further improvement in the earnings of our executive members, after negotiations with our funders (always according to their experience and position within the organization). This was smoothly integrated into the existing accounting system.

Volunteering

Volunteers have an important role in METAdrasi, as they help us meet the ongoing challenges and changing needs in our field of activities. This allows us to stay true to our commitment not to conform to what funding is available, but to focus instead on covering real needs as they arise. Many of METAdrasi's activities happened only with the support of volunteers at the beginning, like for instance the Greek lessons and the Step2School programme, two important activities on the issue of integration. At the same time, volunteering is a way to raise awareness and gradually change public perception towards refugees. In 2019, 364 new volunteers registered with METAdrasi. A total of 525 volunteers

helped cover the needs of various activities. Notably, an increased number of people expressed their interest in volunteering in 2019, while the number of requests for internships also grew. There was a corresponding increase in the number of volunteers employed in activities that usually have a greater need for volunteers, and namely:

- Courses for adults and minors (Greek, English, Computers, German, Mathematics), creative activities for children following an educational programme or living in our shelters
- Activities in the Mother and Child Space
- Escorting unaccompanied minors through organized missions, and escorting students (within the framework of the educational programme in Lesvos)
- Daily care for hospitalized unaccompanied children
- Preparation for the dispatch of humanitarian aid in various places all over Greece (camps, hotspots, METAdrasi's shelters)
- Support for various activities such as seminars, conferences, social events
- Administrative support at the headquarters of METAdrasi in Athens, and support to the shelters through language/music courses, creative activities, remedial classes and help with the household chores, as well as cooking and shopping.

Publicity

The most important activities regarding publicity for 2019 were the following:

The Media

- **7 Press Conferences** which led to 600 **appearances in media**, **82** of which outside Greece, in media such as Le Figaro, The National Herald, Le Courier, Le Monde, El Pais, DW etc. **32 interviews** were conducted on major television and radio networks, showing METAdrasi's work and the challenges in the management of the refugee issue.

Website and Social Media

378,000 visits to our website with 115,000 new users. We had **185** new posts on Facebook with **1,629,500** people reached, and **169,600** reactions. On YouTube, we had over **167,400** views while on Twitter we had 198 tweets and a total of **260,300** people reached.

About Communication productions

- We produced the video **“Education for children, refugees and migrants”**. In addition, dozens of brochures, leaflets, posters, invitations and other printed and digital materials were crafted by our staff.

Events

- An Art project in Lesbos with the Center for Volunteering and Community Leadership of the University of Central Lancashire
- **“Just Running”**: 14 runners of 7 different nationalities ran 16.1 km of the Dam tot Dam route in Amsterdam, in order to support unaccompanied minors in Greece (September 2019)
- **“No more walking”**: 23 cyclists, 15 runners and a large support team from 20 countries traveled from Amsterdam to Paris, a total of 550 km in 72 hours, where they joined forces with other cyclists in Amsterdam and covered 16.1 km in order to support unaccompanied minors in Greece
- **3 Theatrical performances** of the Katapakti Theater workshop at the **Enastron Theater**, where people were invited to offer -in lieu of a ticket- food, cleaning products and personal hygiene items, in order to support the dozens of unaccompanied refugee children hosted in METAdrasi’s Accommodation Facilities on Samos, Chios and in Athens (July 2019)
- Participation in **the 16th Panhellenic Festival for Volunteering** (June 2019)
- Participation in the **5th International Forum for Intercultural Dialogue** entitled **“Turning dialogue into action against discrimination, inequality and violent conflicts”** (Baku, Azerbaijan, May 2019)
- Participation in the **Walk Against Discrimination** organized by the Greek Forum for Migrants (March 2019)
- Performance of the play **“Souris, the satirical, the prophetic”** by Paschalis Tonios, donating the money for METAdrasi’s goals (February 2019)

Offices and Infrastructure

In 2019, with frugality always in mind, the following activities were carried out:

- The undertaking of the Helios-IOM INTEGRATION programme created greater needs for spaces for the implementation of seminars for the beneficiaries. For this reason, we decided to completely renovate the space on the first floor in the central administration building.
- At the same time, some of the services that used to be on the first floor had to be moved in order to cover the needs of HELIOS. A space was found in the building at the opposite side of the street (4, 25th Martiou str.), which was rented and adapted to accommodate the services of the central administration.
- For the better separation of the departments, the second-floor open space was remodeled with the installation of dividers (2nd floor, 7, 25th Martiou str.).
- A total of 6 apartments were rented and equipped in order to meet the needs of the Supported Independent Living project (2 in Athens, 1 in Kalamata, 3 in Thessaloniki).
- In order to be able to accommodate more children in the shelter in Athens, a new space was sought, and was partially renovated with the addition of new electrical and plumbing installations. The shelter in Glyfada allows us to house up to 17 children.
- Finding and renting a new building for the organization's offices (legal support, certification of victims of torture, guardianship and local coordinators) in Lesvos.
- Finding and renting a warehouse to store the equipment of the apartments rented by the Organization for the needs of Supported Independent Living department (87B, Konstantinoupoleos str.)
- Collection, sorting and shipment of humanitarian aid to Chios, Samos, Lesvos, Kos and Leros.

At the same time, all the leases for the Lesvos Training Center were renewed, as well as all the apartments and offices rented by the Organization all over Greece. Finally, new procedures for the inventory of fixed equipment were introduced, the registration procedure was renewed and a regulation for the use the Organization's vehicles was established (vehicles' logbook).

Funding

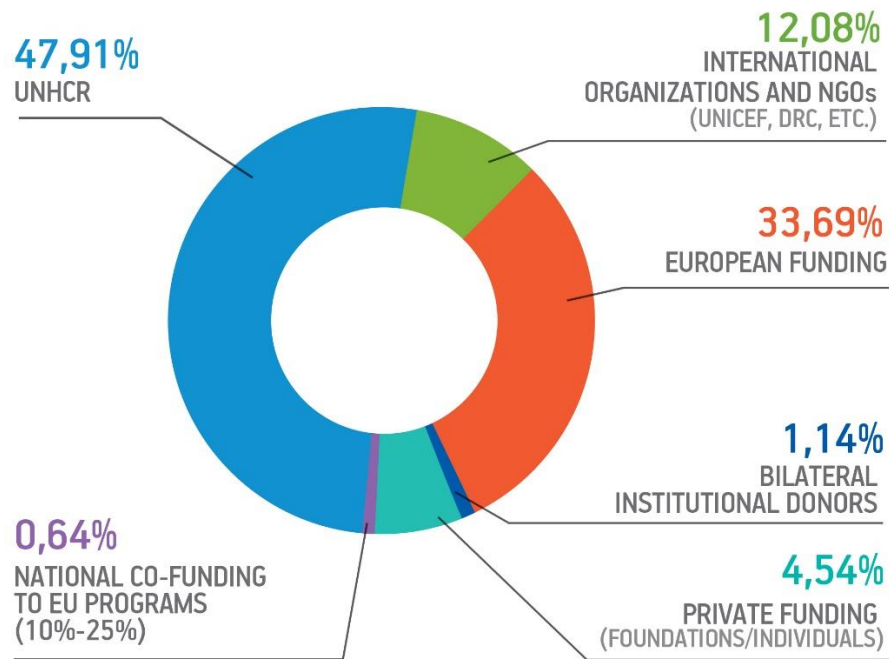
In 2019 we continued our cooperation with United Nations High Commissioner for Refugees (UNHCR), the United Nations Children’s Fund (UNICEF), the Danish Refugee Council, the Paul and Alexandra Kanellopoulou Foundation, the Kahane Foundation, the Hellenic Initiative Foundation (THI), the Captain Vassilis and Carmen Constantakopoulos Foundation, the LDS Charities organization, the NoMore Walking – Just Cycling Campaign, as well as other sponsors.

In 2019, we received new financial support from IOM and the British Embassy.

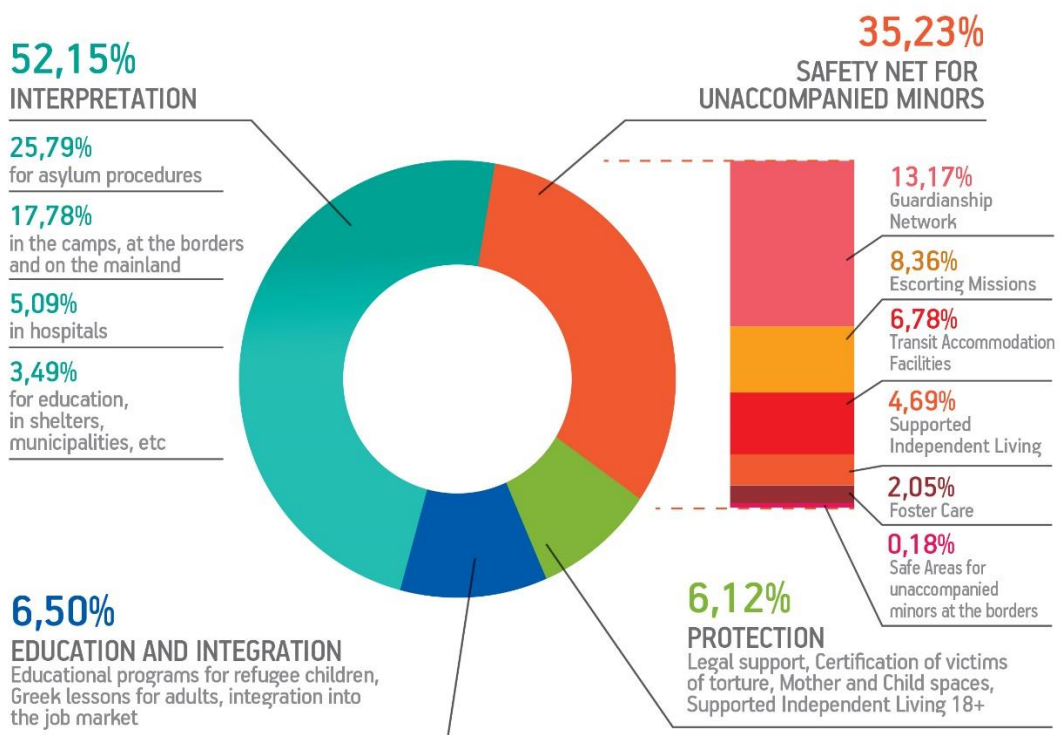
The significant and constant support by Blue Star Ferries Company and Aegean Airlines is worth mentioning. They support the programme of Escorting missions for unaccompanied minors from the islands to the mainland by providing us with free tickets.

The following diagrams show the distribution of METAdrasi resources by source of funding as well as the distribution of expenditure by activity:

FUNDING BY SOURCE



EXPENDITURE BY ACTIVITY



Activity Evaluation 2019 and Future Plans

In 2019, and despite the ongoing challenges, we managed to meet our main goals for the year. More precisely, we achieved:

1. **The strengthening of the integration of refugees into Greek society.**

In 2019, METAdrasi participated in the announcement by IOM of the HELIOS programme. Thus, the possibility of accessing Greek language lessons was significantly enhanced for a large number of refugees. In addition, other sectors were strengthened through the programme for their smooth integration to Greek society (life skills, counseling). Spaces for childcare were created so that parents, and especially women, could attend classes. Nevertheless, since the programme is aimed only at refugees who benefit from IOM programmes, METAdrasi continued the courses in Greek language for the rest of refugees and migrants with the support of the Constantakopoulos Foundation as well as that of our volunteers. Finally, the Greek lessons were extended to Thessaloniki as well, using a space in a school building provided for free. For the support of the courses, METAdrasi also used part of the Conrad N. Hilton Prize.

2. **Continuing and expanding the provision of interpretation services in hospitals and health centers in the mainland and on the islands.** It was a great success to continue such an important activity **with the continuous funding from the European Commission through IOM.**

3. During 2019, using part of the cash prize from the Hilton Foundation, we donated **the infrastructure as well as the equipment to the hospital** of Thessaloniki “G. Gennimatas”, in order to install a Wi-Fi system before the end of the year, with the aim to cover the needs of interpretation services through the internet.

4. The extension of the innovative action of alternative care for unaccompanied teenagers (16-18), **Supported Independent Living for Minors.** From the pilot results it appeared that this type of housing and support is the most suitable for the smooth integration of the majority of the unaccompanied teenagers. The four (4) pilot apartments created in 2018 exceeded the number of 20 in 2019, with twelve (12) new apartments in Athens and an expansion to Thessaloniki and Ioannina (4 apartments). We strongly believe that these apartments should be expanded in cities where there are no refugee camps and where the conditions and possibilities for the integration of the minors are better. For this reason, we

started a pilot apartment in Kalamata with the support of “Just Cycling” in order to expand this action outside the big cities.

Challenges

1. The National Elections in 2019 led to a change of government, with new people in charge who needed to be informed in order to take action. Regarding the activities of METAdrasi, there were urgent issues in need of a solution in the field of the protection of unaccompanied minors. These remained unresolved and especially the Guardianship issue. The number of unaccompanied minors kept in camps, detention centers and of homeless minors had reached particularly high numbers. The takeover of the Guardianship activity by EKKA was postponed, and there was an extension for the implementation of the relevant Law, until March 2020. After successive efforts through the tripartite agreement between the Ministry of Labour and the UN High Commissioner for Refugees, it is not evident that the Guardianship activity will be taken over in the near future by the State, and the risk for thousands of children to be left without a Guardian is in sight.

2. The continuing lack of long-term strategic planning for the humane management of the migrant/refugee issue, both at European and national level, constitutes an ongoing challenge.

3. As predicted in 2018, the departure of DG ECHO from Greece left a gap in funding, which became more apparent in 2019 and resulted in the eventual discontinuation of the activity of Certification of Victims of Torture. The activities for the formal education of children in Athens and the interpretation services at the hospitals on the mainland continued, partly supported with the Conrad N. Hilton award.

4. One of the biggest challenges for 2019 were the liquidity difficulties due to the repeated delays in the disbursement, by the competent services, of the EU funds that been allocated to the Greek State and, in certain cases, the discontinuation of funding. During 2019, due to these problems, we were forced to temporarily suspend the services provided and to stop the collaboration with valuable partners (like for instance, Guardianship).

5. The need for practical and innovative solutions, especially for the homeless children, became even more crucial in 2019 and, right before the end of the year, METAdrasi, using resources from the Conrad N. Hilton award, established a day center to cover their needs.

6. Unfortunately the criminalization of solidarity towards NGOs and the Civil Society worsened in 2019. For us, it is a worrying phenomenon at the national and European level.

However, having years of effective action and transparent management in the field, we enjoy the trust of various bodies and institutions and we will continue our activities based on the founding principles and values of the Organization.

7. The integration of refugees into the local community is both a challenge and an important gap. A large part of the refugee population (many of them recognized refugees) continue to live in refugee camps, in tents and containers for years. This population has lost hope, are afraid to leave the camp and often have no help or no support at all.

Priorities for 2020

Based on the construction of long-term sustainable and practical solutions for 2020, the priorities of METAdrasi are the following:

1. Provision so that, after the State's failure to take over the programme Guardianship programme, **1358 children will not be left without a Guardian**. Using resources from the Conrad N. Hilton award, we re-employed a sufficient number of Guardians who will be able to handle the current cases, in the hope that the situation will soon be resolved by the State.

2. Ensuring the **sustainability of METAdrasi's activities** which continue to be crucial and necessary, and **achieving financial independence** of the organization. The aim is to prioritize private resources (companies and foundations) and cultivate relationships with private donors who understand the importance of supporting national organizations of the Civil Society.

3. The strengthening of the institutional **advocacy** for the protection of the unaccompanied minors a) on a national level for the networking with other organizations, with the aim to improve the living conditions of unaccompanied minors in Greece and b) on a European level to raise awareness on the urgent need to relocate unaccompanied minors to other European countries.

4. The **creation of an integrated network of activities for the homeless unaccompanied minors**. After the creation of the day center, the plan for 2020 includes the creation and operation of the first dormitory in Athens.

5. The strengthening and further adjustment of the internal procedures and the supporting departments of METAdrasi.

6. Expansion and renewal of METAdrasi's **members**.

7. **Upgrading the existing data collection infrastructure/databases and creating an integrated** computer system in order to improve the organization's procedures.

Independent Auditor's Report

To the members of the organization "METADRASI– ACTION FOR MIGRATION AND DEVELOPMENT"

Report on the Financial Statements

Opinion

We have audited the financial statements of the organization METADRASI – ACTION FOR MIGRATION AND DEVELOPMENT (the Organization), which comprise the statement of financial position as at 31 December 2019 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at 31 December 2019 and its financial performance and its cash flows for the year then ended in accordance with Greek GAP (N.4308/2014).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as they have been incorporated into Greek Legislation. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the

Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Greece, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for other information. Other information is included in the Board of Directors' Report, which refers to the "Report on Other Legal and Regulatory Requirements" but does not include the financial statements and the audit report on them.

Our opinion on the financial statements does not cover the other information and we do not express any assurance conclusion about it.

In relation to our audit of the financial statements, it is our responsibility to read the other information and thereby examine whether the other information is substantially inconsistent with the financial statements or knowledge acquired during the audit or otherwise they seem to be material misstated. If, on the basis of the work we have done, we conclude that there is a material error in other information, we are obliged to report this fact. We have nothing to report on this subject.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Greek GAP (N.4308/2014), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Management is responsible for overseeing the Organization's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Athens, 31 August 2020
The Certified Auditor.

George Pagkou
SOEL Reg. No 34091
Baker Tilly
Certified Auditor Accountants S.A.
SOEL Reg. No 176



Annual Financial Statements

You can find the Financial Statements of the organization for the year 2019 listed below, according to Law 4308/2014:

Statement of Financial Position

<i>Amounts in € ' </i>	Note	The Organization	
		31/12/2019	31/12/2018
Assets			
Non-Current Assets			
Property, plant and equipment	5.1	17.604	17.509
Intangible assets	5.2	7.889	8.869
Other long-term receivables	5.3	47.665	34.096
Total		73.158	60.474
Current Assets			
Receivables related to programmes of activities according to the scope of the organization	5.4	159.592	248
Other receivables	5.5	909.381	1.427.360
Cash and cash equivalents	5.6	4.634.442	985.049
Total		5.703.415	2.412.657
Total Assets		5.776.573	2.473.130
EQUITY AND LIABILITIES			
Equity			
Capital		20.237	20.237
Other reserves		338.268	338.268
Retained earnings		(252.726)	(247.280)
Total Equity		105.779	111.225
Long term liabilities			
Staff retirement obligations	5.7	317.467	317.467
Total		317.467	317.467
Short term liabilities			
Suppliers and other liabilities related to programmes of activities relevant to the scope of the organization	5.8	353.544	225.416
Current tax liabilities	5.9	56.179	92.622
Other short-term liabilities related to programmes of activities relevant to the scope of the organization	5.10	4.943.603	1.726.401
Total		5.353.327	2.044.439
Total liabilities		5.670.793	2.361.905
Total equity and liabilities		5.776.573	2.473.130

Income Statement

<i>Amounts in € ' </i>	Note	The Organization	
		31/12/2019	31/12/2018
Revenues relevant to the scope of the organization	5.11	16.196.514	13.867.596
Costs relevant to the scope of the organization	5.12	(16.164.570)	(13.704.650)
Gross profit/(loss)		31.944	162.945
Other operating costs	5.13	(25.118)	(36.834)
Other operating income	5.14	2.601	10.953
Earnings before interest and tax		9.427	137.065
Financial expenses	5.15	(13.861)	(16.322)
Financial income		4.493	4.628
Earnings / (losses) before tax		59	125.371
Income tax	5.16	(5.505)	(45.169)
Earnings / (losses) after tax		(5.446)	80.202

Statement of Changes in Equity

<i>Amounts in € ' </i>	Note	Capital	Other Reserves	Retained earnings	Total equity
Balance as of 31/12/2018		20.237	338.268	(247.280)	111.225
Earnings / (losses) of the year		-	-	(5.446)	(5.446)
Change in equity for 2019					
Earnings /(losses) recognized directly in equity		-	-	-	-
Total recognized earnings / (losses) of year		-	-	(5.446)	(5.446)
Balance as of 31/12/2019		20.237	338.268	(252.726)	105.779

Statement of Cash Flows

<i>Amounts in € ' </i>	Note	The Organization	
		01/01 - 31/12/2019	01/01 - 31/12/2018
Cash flows from operating activities			
Earnings / (losses) of year (before tax)		59	125.371
Adjustments to earnings	(i)	93.306	71.600
		93.365	196.971
Changes in working capital			
(Increase) / decrease of trade receivables related to programme activities for the purpose of the organization		(159.344)	1.316.628
(Increase) / decrease of other receivables		517.979	(113.662)
(Increase) / decrease of liabilities related to programme activities for the purpose of the organization		3.303.383	(812.733)
		3.662.018	390.233
Cash flows from operating activities		3.755.383	587.204
minus: Income tax payments		-	(68.112)
minus: Interest payments		-	-
Net cash flows from operating activities		3.755.383	519.092
Cash flows from investing activities			
Purchases of tangible assets from grants		(82.493)	(54.083)
Purchases of intangible assets from grants		(560)	(5.870)
Net cash flows from investing activities		96.622	(59.954)
Cash flows from financing activities			
Interest paid / Expenses paid		(13.861)	(16.322)
Net cash flows from financing activities		(9.368)	(11.694)
Net cash increase / (decrease) in cash and cash equivalents		3.649.393	447.445
Cash and cash equivalents at the beginning of year		985.049	537.604
Cash and cash equivalents at the end of year		4.634.442	985.049

(i)

Amounts in € '

		01/01 - 31/12/2019	01/01 - 31/12/2018
<i>Adjustments to results for:</i>			
Depreciation of tangible fixed assets	5.1	82.398	59.342
Amortization of intangible assets	5.2	1.540	565
Interest expenses		9.368	16.322
Total		93.306	71.600

Below we cite basic financial accounts and indices:

<i>Amounts in € ' </i>	31/12/2019	31/12/2018	Change	% Change
Revenues	16.196.514	13.867.596	2.328.919	16,8%
Gross profit	31.944	162.945	(131.002)	(80,4%)
Operating earnings	9.427	137.065	(127.638)	(93,1%)
Earnings before taxes	59	125.371	(125.312)	(100,0%)
Earnings after taxes	(5.446)	80.202	(85.647)	(106,8%)
EBITDA	93.365	196.971	(103.606)	(52,6%)
Equity	105.779	111.225	(5.445)	(4,9%)
Total liabilities	5.670.793	2.361.905	3.308.888	140,1%
EBITDA/ Revenues	0,6%	1,4%	(0,8%)	(59,4%)
EBITDA / Equity	88,3%	177,1%	(88,8%)	(50,2%)
Net Results/Revenues	0,0%	0,6%	(0,6%)	(105,8%)
Net Results/Equity	(5,1%)	72,1%	(77,3%)	(107,1%)
Equity/liabilities	1,9%	4,7%	(2,8%)	(60,4%)
Liabilities/ (Equity + Liabilities)	98,2%	95,5%	2,7%	2,8%
Equity/ (Equity + Liabilities)	1,8%	4,5%	(2,7%)	(59,3%)
Return on Capital Employed	8,9%	123,2%	(114,3%)	(114,3%)
Return on Capital Employed	8,9%	123,2%	(114,3%)	(114,3%)
Return on Equity	(5,1%)	72,1%	(77,3%)	(107,1%)

Revenues and expenses per category are portrayed as follows:

	REVENUES 2019	EXPENSES 2019
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	9.900.786	9.891.426
EUROPEAN FUNDING	5.456.512	5.454.207
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	736.124	715.977
NATIONAL CO-FUNDING OF EU PROGRAMMES	103.092	102.959
	16.196.514	16.164.570

Notes on the Financial Statements

1. General Information

Name: METAdrasi - ACTION FOR MIGRATION AND DEVELOPMENT

Legal form: Civil Non-Profit Organization

Reference period: 1.1.2019 - 31.12.2019

Headquarter address: 7, 25 Martiou Str., P.C. 177 78, Tavros

The Management considers that the assumption of continuing activity is the appropriate for the preparation of financial statements.

The Organization is characterized as a medium-size entity.

The Management states that the financial statements were prepared in complete accordance with the present law.

The amounts in the financial statements are expressed in Euros, which constitutes the operational currency of the Organization. The amounts in euro have been rounded (excluding decimal places), unless it is otherwise stated.

2. Nature of Operations

The Non-Governmental Organization METAdrasi –Action for Migration and Development, with the distinctive title “METAdrasi” is a Non-profit Organization founded in December

2009. Its members have a long experience in asylum issues and they are known for their know-how and contribution in the field.

The main purpose of “METAdrasi” is the promotion of a rational system of migration management with respect to human rights, international and national Law for the development of activities related to the reception and integration of the migrant flows in Greece, as well as activities supporting the return and reintegration to their countries of origin.

Individual purposes:

1. The provision of free services for the socio-economic integration of immigrants and refugees in Greece.
2. The provision of free services for the immigrants’ return to their country of origin.
3. The design and implementation of development assistance programmes in the countries of origin of the immigrants and the refugees, in the context of implementation and promotion of the “Millennium Development Goals (MDG’s)”, adopted by 189 nations during the United Nations Millennium Summit in September 2000.
4. Developing a network of provision of training, operation and management services for open and closed reception centers for foreigners and the support of the local institutions in the places of entrance of the foreigners.
5. Provision for free legal services, especially for people that are entitled of international protection.
6. The creation, management and operation of accommodation facilities for vulnerable population groups (unaccompanied minors, victims of torture and of other forms of abuse, trafficking victims, indigent people).
7. The development of special activities for the protection and integration of unaccompanied minors to Greek society, for family reunification, activities combating violence against women, support for victims of trafficking, torture and other forms of abuse.
8. The development of programmes of training and teaching of the Greek language for foreigners.
9. The development of structured training and qualification for the intercultural mediators and interpreters and the provision of mediation and interpretation services for institutions and individuals.

10. The development of actions aimed at informing, raising awareness of the population in the fight against racism and xenophobia.
11. The development of partnerships with the public, private and wider public sector's bodies and institutions, non-governmental organizations, international organizations, organizations of the diaspora, local authorities of A and B degree, regions and ministries having as an aim to achieve the Organization's goals.
12. The provision of counseling and services to international organizations, national institutions and ministries in the context of promoting the aims of the Organization.
13. To conduct studies and research for the comprehension of all aspects of the migration phenomenon and the refugee population at a national and international level.
14. The development and promotion of volunteering in the fields of action of the Organization.
15. The development of programmes and actions for the prevention of the impacts and the support of populations that are affected by the climate change, having as a result for them becoming refugees.
16. The publication of books or other printed material related to the aforementioned purposes of the Organization.
17. Nationals are not excluded as well from the population on which the actions of the organization are focused as long as that is permitted and/or required by a specific activity.

3. Context of preparation of the financial statements

The financial statements were written in accordance with the new Accounting Standards (L.4308/2014). The financial statements have been prepared under the principle of historical cost, as amended by the revaluation of specific assets and liabilities at current values, the going concern principle and they are consistent with the new accounting standards as defined in L. 4308/2014.

For the preparation of the Financial Statements of the 31.12.2019 the same accounting policies have been used as for the financial year 2018.

4. Summary of the accounting policies

4.1. General information

The significant accounting policies that have been implemented in the preparation of these financial statements are summarized below.

It is worth mentioning that as it was stated above in more details, that accounting estimations and assumptions are used in the preparation of the financial statements. Besides the fact that these estimations are based on the management's best knowledge of current events and actions, the actual results could be possibly different from those that been estimated. The financial statements are presented in Euro.

4.2. Tangible Assets

Tangible fixed assets are reported at their acquisition cost, minus the accumulated depreciation and any impairment in value. Acquisition cost includes all directly attributable expenditure for the acquisition of assets (article 18 L. 4308).

Subsequent expenditures are recognized as increases in the carrying amount of the tangible fixed assets or as separate assets only to the extent that these expenses increase the future economic benefits expected to flow from the use of the asset and their cost can be measured accurately.

Depreciation of tangible assets (other than land that is not depreciated) is calculated using the straight-line method over their useful lives, which is as follows:

Vehicles	8-10 years
Other equipment	Up to 10 years

The residual values as well as the useful lives of tangible assets are subject to review to each balance sheet date. When the carrying values of tangible assets exceed their recoverable amount, the difference (impairment) is recognized as an expense in the income statement.

Upon the sale of tangible assets, the differences between the consideration received and their book value are recorded as gains or losses in the income statement. Repairs and maintenance are recorded in expenses of the period in question.

4.3. Intangible Assets

The intangible assets category includes software.

Software: Software licenses are valued at cost minus depreciation. Depreciation is estimated using the straight-line method over the useful life of these assets, which ranges from 2 to 6 years.

4.4 Impairment of Assets

Assets which have an indefinite useful life are not depreciated and are subject to annual impairment testing when certain events indicate that the carrying amount may not be recoverable. Assets that are depreciated are subject to impairment testing when there is evidence that their carrying amount will not be recovered. The recoverable amount is the largest amount between the net selling price and the values in use. Depreciation is recognized by the enterprise when the carrying amount of these assets (or the Cash Generation Unit) is greater than their recoverable amount.

Net selling price is the amount from the sale of an asset in a two-way transaction in which the parties have full knowledge and adhere voluntarily, after deducting any additional direct disposal costs of the asset, while, the value in use is the present value of the estimated future cash flow that are expected to be received by the enterprise from the use of an asset and its disposal at the end of its estimated useful life.

4.5. Receivables from programmes

Receivables are initially recognized at their fair value and subsequently measured at amortized cost using the effective interest method, minus the provision for their impairment. If the net book value or the cost of a financial asset exceeds the present value, then that component is measured in its recoverable amount, which means the present value of the future asset flows, which is calculated on the basis of the effective original rate. The related loss is transferred directly to the income statement. Impairment losses, i.e. when there is objective evidence that the organization is not in a position to collect all the amounts due under the contractual terms, are recognized in the income statement.

4.6. Cash and cash equivalents

Cash and cash equivalents include cash at the bank and cash in hand.

4.7. Taxation

The tax burden of the financial period is comprised of current taxes. The income tax is recognized in the income statement for the current period, with the exception of the taxes related to transactions which are recorded directly in equity, in which case it is recognized directly in equity accordingly.

Current income taxes include short-term liabilities and/or receivables to the fiscal authorities related to taxes payable on taxable income for the current period and any additional income taxes for previous fiscal years.

Current taxes are calculated according to the tax rates and tax laws that apply to the management periods to which they relate, based on the taxable profit for the year. All changes to short-term tax assets or liabilities, are recognized as part of the tax expense in the income statement.

4.8. Benefits for the employees

Short-term benefits: the short-term benefits for the employees (termination of the contractual relationship) in cash and in kind are recognized as expenses when they are considered accrued. The organization has not officially or unofficially activated any special benefits program for its employees. The only program that is in place and has been activated in the past is the contractual obligation (based on the current legislation L. 2112.20) to provide a lump sum. For the aforementioned amount, the organization makes a forecast on the basis of L.2112/20 as well as the provisions of L. 2190/1920 and L. 4548/2018.

4.9. Provisions

Provisions are recognized when the organization has current legal or contingent liabilities as a result of past events, likely to be settled through the outflows and the reliable estimation of the exact amount of the liability. Provisions are reviewed at each balance sheet date and are adjusted in order to reflect the present value of the expense expected to be required to settle the liability. Contingent liabilities that could possibly appear are not recognized in the financial statements but they are disclosed, unless the likelihood of an outflow of resources embodying financial benefits is minimal. Contingent receivables are not recognized in the financial statements, but are disclosed if the inflow of financial benefits is a probability.

4.10. Recognition of Expenses and of Income

Income and expenses are recognized in the financial statements reference period on the basis of the accrual principle, i.e. within the period in which they become accrued. Revenues are recognized separately from related expenses.

Income for the fulfillment of the Purpose of the Organization: revenue includes the fair value of services net of VAT, discounts and rebates.

Expenses for the fulfillment of the Purpose of the Organization: expenses are recognized in the income statement on an accrual basis.

5. NOTES TO THE ANNUAL FINANCIAL STATEMENTS

5.1. Tangible fixed assets

Owned fixed assets are initially recognized at acquisition cost and subsequently measured at amortized cost in accordance with paragraph 18 of Law 4301/2014. Tangible assets are analyzed as follows:

Amounts in € '

	Premises	Machinery	Transportation means	Furniture and other equipment	Total
Acquisition cost as of 01/01/2018	14.208	9.134	154.412	4.688	182.442
Minus: Accumulated depreciation	1.247	-	-	52.836	54.083
Net value as of 01/01/2018	(14.461)	(9.531)	(156.967)	6.144	(174.815)
Additions	1.247	-	(4.400)	(53.695)	(59.342)
Depreciation of year	253	397	21.068	(6.578)	15.140
Acquisition cost as of 31/12/2018	1.247	-	28.126	532.747	562.120
Minus: Accumulated depreciation	(1.247)	-	(14.013)	(529.351)	(544.611)
Net value as of 31/12/2018	0	0	14.114	3.396	17.509
Additions	-	-	-	82.493	82.493
Value – Other Adjustments	-	-	-	-	-
Depreciation and amortization	-	-	(4.400)	(77.999)	82.399
Depreciation – Other adjustments	-	-	-	-	-
Acquisition Cost as of 31/12/2019	1.247	-	28.126	549.936	579.310
Minus: Accumulated depreciation	(1.247)	-	(18.412)	(542.046)	561.705
Net value as of 31/12/2019	0	0	9.714	7.890	17.604

5.2. Intangible Assets

Intangible assets like the category above are initially recognized at the cost of acquisition and subsequently measured at amortized cost in accordance with paragraph 18 of Law 4308/2014 and they are analyzed as follows:

<i>Amounts in € ' </i>	Computer Software	Other Expenses	Total
Acquisition cost as of 01/01/2018	53.322	0	53.322
Minus: Accumulated depreciation	(49.759)	0	(49.759)
Net value as of 01/01/2018	3.563	0	3.563
Additions	0	0	0
Depreciation of year	(565)	0	(565)
Acquisition cost as of 31/12/2018	53.322	0	53.322
Minus: Accumulated depreciation	(50.324)	0	(50.324)
Net value as of 31/12/2018	2.998	0	2.998
Additions	(560)	0	(560)
Sales / write-offs	0	0	0
Impairment of intangible assets	0	0	0
Exchange rate differences	0	0	0
Cost reductions due to the sale of a subsidiary	0	0	0
Depreciation and amortization	(1.540)	0	(1.540)
Depreciations of sold / amortized	0	0	0
Depreciation exchange differences	0	0	0
Depreciation due to sale of a subsidiary	0	0	0
Depreciation transfers	0	0	0
Acquisition cost as of 31/12/2019	56.145	0	56.145
Minus: Accumulated depreciation	(48.257)	0	(48.257)
Net value as of 31/12/2019	7.888	0	7.888

5.3. Other long-term receivables

The other long-term receivables of the organization concern deposit/guarantees of rented accommodation facilities provided for the housing of the refugees. The amount of other long-term receivables is analyzed in the balance sheet as follows:

Amounts in € ' 	31/12/2019	31/12/2018
Guarantees	47.665	34.096
Total	47.665	34.096

5.4. Receivables related to programmes of activities relevant to the purpose of the Organization

The receivables from the programs of the organization are analyzed as follows:

Amounts in € ' 	31/12/2019	31/12/2018
Receivables related to programs of activities relevant to the scope of action of the Organization	159.592	248
Total receivables	159.592	248

The aforementioned receivables in total are considered to be short-term.

5.5. Other receivables

The other receivables of the organization are divided as follows:

- Receivables from the Greek State
- Rental guarantees
- Current accounts under guarantee status in exchange for the funders

Therefore, the depiction of the above mentioned is analyzed as follows:

	The Organization	
Amounts in € ' 	31/12/2019	31/12/2018
-		
Other advances/prepayments	6.955	5.083
Reserved bank deposits and Letters of Guarantee	140.304	53.294
Prepaid expenses related to next year	680.477	1.208.957
Sundry accounts	0	0
Receivables from the Greek State	81.645	160.025
Total	909.381	1.427.360

5.6. Cash and cash equivalents

The cash equivalents of the Organization are analyzed as follows:

Amounts in € ' 	31/12/2019	31/12/2018
Cash at hand	2.809	1.712
Cash at banks	4.631.633	983.337
Total	4.634.442	985.049

5.7. Obligations for staff benefits.

According to the Greek Labour Law, employees are entitled to compensation in the event of their dismissal or retirement, the amount of which varies depending on the salary, the years of service and the way that the employee left the organization (dismissal or retirement). Employees who resign or are reasonable dismissed are not entitled to compensation. The payable compensation in the case of retirement is equal to 40% of the compensation that would be payable in case of unjustified dismissal.

The organization, since according to the law 4308/2014 it is considered a medium-sized entity, it is not obliged to conduct an actuarial study in order to recognize the obligation to provide benefits to its staff. As of 31/12/2019 this amount remains unaltered from the previous year.

5.8. Suppliers and other requirements for programme activities relevant to the purpose of the Organization.

An analysis of the balances of suppliers and other related obligations of the Organization is shown below:

Amounts in € ' 	31/12/2019	31/12/2018
Suppliers	353.544	225.416
Total	353.544	225.416

5.9. Current tax obligations

The current tax obligations of the Organization are analyzed as follows:

Amounts in € ' 	31/12/2019	31/12/2018
Income tax	56.179	92.622
Total	56.179	92.622

5.10. Other short-term liabilities

Other short-term liabilities are analyzed as follows:

<i>Amounts in € "</i>	31/12/2019	31/12/2018
Programmes prepayments	85	1.126
Payable salaries and wages	525.998	475.673
Social security contributions	564.592	588.405
Other taxes (except for income tax)	131.216	116.296
Income for the following year	3.633.562	498.605
Expenses payable	17.501	8572
Other short-term liabilities	70.649	37.724
Total	4.943.603	1.726.401

5.11. Revenues for the fulfillment of the purpose of the Organization

Revenues for the fulfilment of the purpose of the Organization are analyzed as follows:

<i>Amounts in € '</i>	01/01 - 31/12/2019	01/01 - 31/12/2018
Revenues from programs/activities	15.754.471	13.490.995
Revenues from donations	442.043	376.601
Total	16.196.514	13.867.596

Revenues by source of funding are analyzed as follows:

	REVENUES 2019	REVENUES 2018
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	9.900.786	8.590.741
EUROPEAN FUNDING	5.456.512	4.091.131
EEA GRANTS		120.000
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	736.124	1.005.361
NATIONAL CO-FUNDING OF EU PROGRAMMES (25%)	103.092	60.362
	16.196.514	13.867.596

5.12 Expenditure incurred for programme activities in accordance with the purposes of the Organization

Expenditures are analyzed as follows:

<i>Amounts in € ' </i>	31/12/2019	31/12/2018
Staff Salaries and costs	10.969.851	10.031.054
Third party fees and expenses	863.290	910.706
Third party costs	0	1.785
Operating leases	672.169	563.447
Insurance cost	8.100	7.216
Repairs and maintenance expenses	53.759	94.242
Taxes and duties	302.628	244.787
Other expenses	2.012.673	1.791.507
Depreciation	83.938	59.907
Provision Costs	1.198.161	0
Total	16.164.570	13.704.650

Staff salaries and expenses are analyzed as follows:

<i>Amounts in € ' </i>	01/01 - 31/12/2019	01/01 - 31/12/2018
Salaries	8.516.408	7.575.134
Salaries for interpretation services (Facon)	201.148	471.745
Social security contribution	2.150.266	1.953.413
Dismissal allowances	102.029	30.763
Total	10.969.851	10.031.054

Expenditures by source of funding are analyzed as follows:

	EXPENSES 2019	EXPENSES 2018
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	9.891.426	8.503.624
EUROPEAN FUNDING	5.454.207	4.092.083
EEA GRANTS		119.834
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	715.977	928.798
NATIONAL CO-FUNDING OF EU PROGRAMMES (25%)	102.959	60.311
	16.164.570	13.704.650

5.13. Other operating expenses

The other operating expenses are as follows:

Amounts in € '	01/01 - 31/12/2019	01/01 - 31/12/2018
Other taxes, fines, and surcharges	22.878	30.385
Other expenses	2.240	6.449
Total	25.118	36.834

5.14. Other operating revenues

The other operating revenues are as follows:

Amounts in € '	01/01 - 31/12/2019	01/01 - 31/12/2018
Foreign exchange income	-	-
Revenues from previous years	2.602	10.953
Total	2.602	10.953

5.15. Financial revenues/expenses

The financial revenues are analyzed as follows:

Amounts in € '	01/01 - 31/12/2019	01/01 - 31/12/2018
Bank interest income	4.493	4.628
Total	4.493	4.628

The financial expenses are analyzed as follows:

Amounts in € '	01/01 - 31/12/2019	01/01 - 31/12/2018
Bank expenses	13.861	16.322
Total	13.861	16.322

5.16. Income tax

The amount of tax expense recognized in the income statement is as follows:

Amounts in € '	31/12/2019	31/12/2018
Income tax	5.505	45.169
Differences from tax of previous years	0	0
Other taxes not included in the operational costs	0	0
Total	5.505	45.169

5.17. Other contingent liabilities and contingent receivables

There are no contingent liabilities and receivables that should be recognized in the financial statements.

5.18. Unaudited previous tax years

The Organization has not been subject to regular audit for taxes since its establishment. The Management estimates that for the unaudited fiscal years no provision of any kind is required as it is estimated that no differences will arise in a future tax audit.

5.19. Events after the balance sheet date

Besides the aforementioned events, there are no further events on the 31st of December 2019 that may significantly affect the Organization's financial status.

THE SIGNATORIES

31/8/2020

THE PRESIDENT OF THE BOARD OF DIRECTORS	THE TREASURER	THE HEAD OF ACCOUNTING DEPARTMENT
PAPPA MARIA DAFNI	ALEXOPOULOU VASILIKI	PAPADOPOULOS STEFANOS
ID Number AI 691704	ID Number AK 800841	ID Number AO 92422 1 st CLASS LICENSE NUMBER 73298