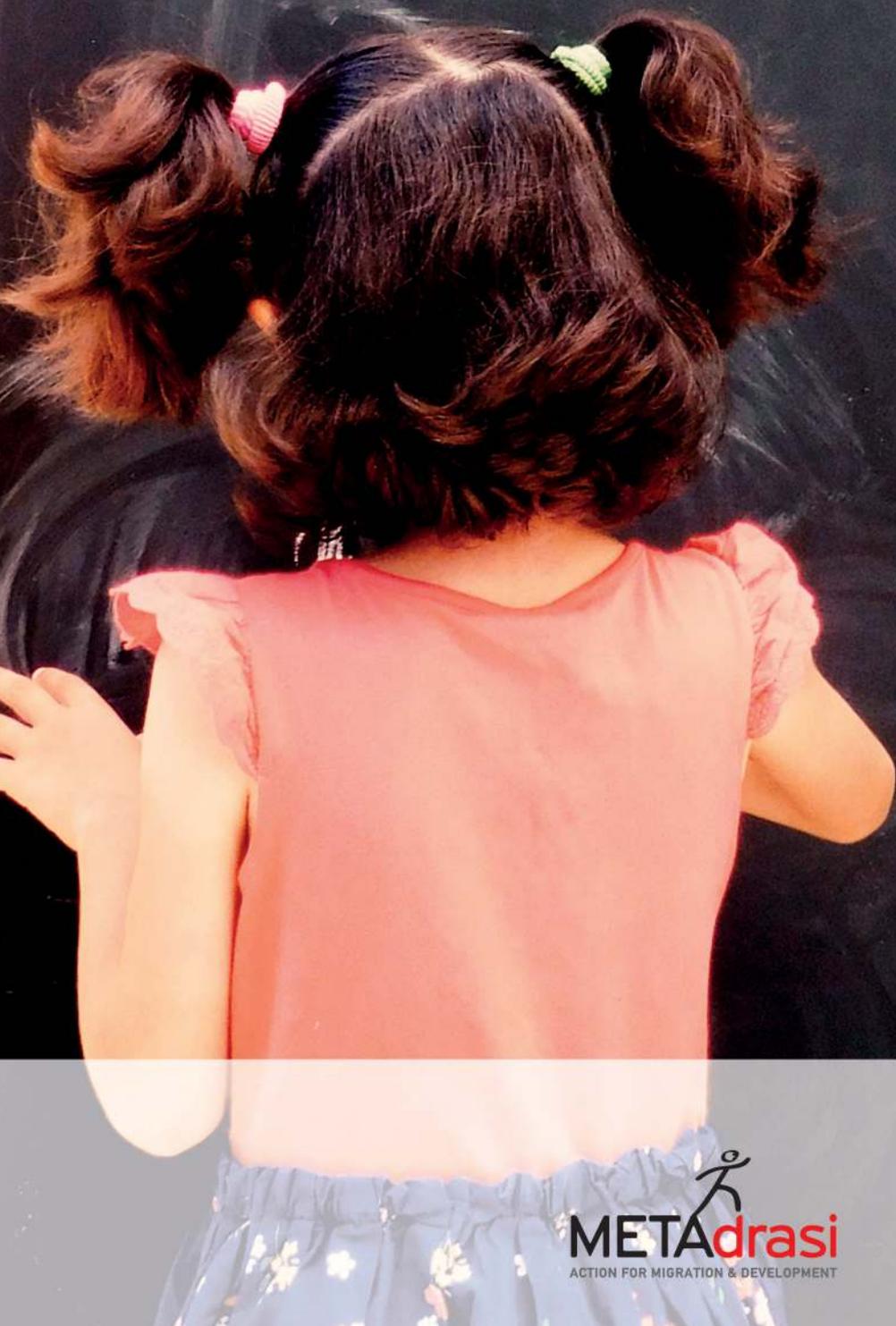


2018

ANNUAL REPORT



ANNUAL REPORT



2018



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METAdrasi ANNUAL REPORT

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"Our mission is to provide quality services in the areas of reception and integration of refugees, migrants and unaccompanied children in Greece."

About METAdrasi

METAdrasi – Action for Migration and Development is a non-profit, non-governmental civil society organisation founded in December 2009 with the mission to provide quality services in the areas of reception and integration of refugees, migrants and unaccompanied children in Greece, in domains which are not covered, or covered only to a limited extent, by the public authorities or other NGOs in Greece.

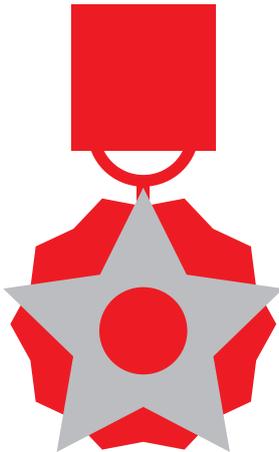
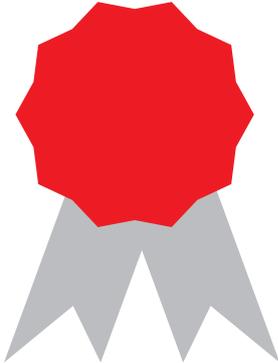
METAdrasi strives to promote a comprehensive system for the management of mixed refugee flows, built on respect for human rights as well as national and international law. It aims to implement innovative activities to address critical and long-standing problems. METAdrasi has continuous presence both on the mainland and in the islands since 2010, and has acquired excellent operational expertise and networking competence.

Guided by the principles of consistency, efficiency, transparency and flexibility to adjust to needs as they emerge, METAdrasi is active in the following key areas:

- The provision of quality **interpretation**, enabling vital communication with refugees and migrants through the deployment of over 350 interpreters in 43 languages and dialects, trained and certified by METAdrasi – an activity that lies at the heart of any effective provision of humanitarian support;
- The protection of **unaccompanied and separated children**, through a comprehensive safety net of activities that includes accommodation facilities, escorting from precarious conditions to safe spaces and the pioneering activities of guardianship, foster families and, since 2018, supported independent living;
- **The protection and support of other vulnerable groups** through the provision of legal aid to asylum seekers, certification of victims of torture and deployment of humanitarian aid wherever needed;
- **The education and integration of refugees and migrants** through educational programmes, Greek language lessons, multilingual support guides and remedial education for children that enables access to the right to education, as well as soft-skills training, traineeship opportunities and work placements.

2018 Distinctions

- **The NGO of the Year award** in the category *Society* at the *Hellenic Responsible Business Awards 2018* for the proven innovative work, with strong social impact, as well as the continuous commitment and efficiency, with measurable results.

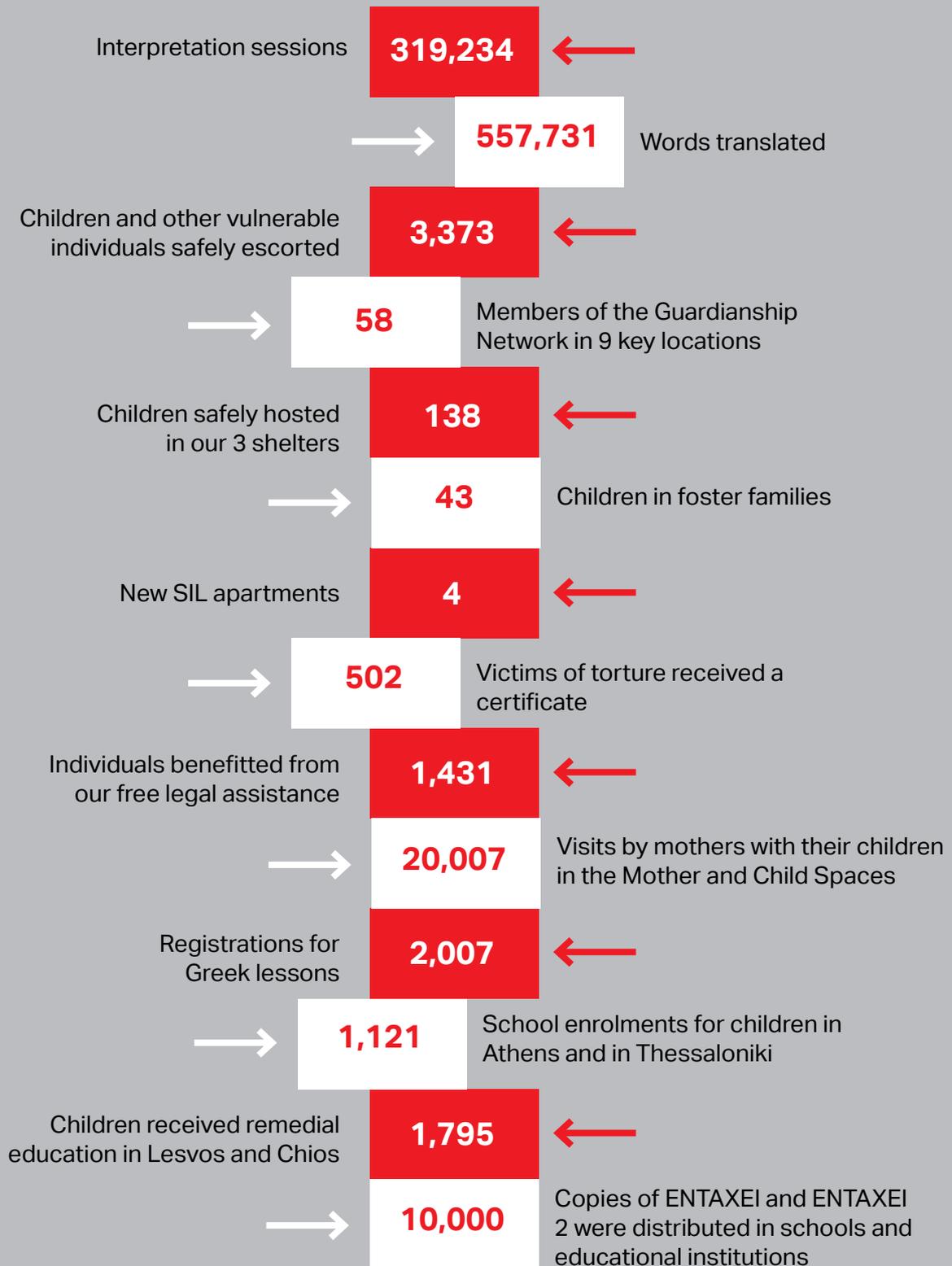


- **Legion of Honour** decoration by the French state to METAdrasi's President Ms Lora Pappa for her social contribution and exceptional work.

- Finalist in the **UNHCR Innovation Award** (Global), for supporting the creation of SYNAPSE, an innovative social enterprise formed by former METAdrasi staff with the aim to safeguard the values and ethos of community interpretation.



2018 Statistics at a glance



2018 METAdrasi Highlights

2018



	New activities	Interpreters' seminars, Awards, Outreach and Advocacy
JANUARY	New education center in Lesvos (Kara Tepe)	
	Interpretation for Schools	54th Interpreters Seminar
	1st SIL - Supported Independent Living apartment (pilot)	
FEBRUARY	2nd SIL	NGO of the Year award at the Hellenic Responsible Business Awards 2018
	New education center in Chios	Award of Legion of Honour to the President of METAdrasi
		Ai Wei Wei's "Human Flow" to support METAdrasi
MARCH	New education center in Lesvos (Moria)	
	Provision of interpretation at hospitals funded by ECHO	
APRIL		55th Interpreters Seminar
MAY		
JUNE	Greek lessons in Thessaloniki (new)	56th Interpreters Seminar

2018

	New activities	Interpreters' seminars, Awards, Outreach and Advocacy
JULY	3rd SIL	57th Interpreters Seminar
	Creation and distribution of Mathematical Dictionary	Law 4554/2018 on guardianship
	Provision of interpretation during UNHCR's post-distribution monitoring of cash assistance (PDM)	Conference on guardianship <i>All Children Have A Name</i>
AUGUST		
SEPTEMBER		58th Interpreters Seminar
OCTOBER		Co-organizing with the Council of Europe of the conference on girls and women migrants and refugees
NOVEMBER	Creation and distribution of ENTAXEI 2	
	Reprint and distribution of ENTAXEI	
DECEMBER	4th SIL	Tripartite agreement on guardianship signed
	Creation and distribution of Mini Lexicon (2nd ed.)	59th Interpreters Seminar
	New teleconference infrastructure	UNHCR Innovation Award Shortlist

2018 Highlights by Operation

Interpretation

Quality interpretation lies at the heart of migration management. Since 2010 METAdrasi has created an innovative system to ensure effective, quality communication between the people seeking help and those that can offer it. This integrated interpretation system, established in 2010, comprises of rigorous training, certification, supervision and evaluation/ monitoring of interpreters, as well as local and remote coordination of interpretation requests/ needs either in person or via cutting-edge teleconference system. METAdrasi's interpreters enable effective communication in all stages of the asylum process, as well as in refugee camps, accommodation sites, hospitals and schools across the Greek mainland and islands. In 2018, METAdrasi provided 319,234 interpreting sessions in total, of which 158,756 were in the context of asylum procedures.

Since 2011 METAdrasi provided interpretation at the Reception and Identification Service (RIS) at entry points and since 2016 at refugee camps

that were created in the mainland. At the end of 2017, unfortunately the State did not proceed to utilize EU funds in order to continue the smooth provision of interpretation at the borders. During the first trimester of 2018 and until the end of March, through its collaboration with UNHCR, METAdrasi provided interpretation at entry points for all emergency occasions (primarily health related issues) until there was enough time for RIS to find a solution.

In the summer of 2018, the call for the provision of interpretation services that was published allowed only for-profits to participate, and as a result METAdrasi was excluded. However, due to the fact that the Spanish company that was selected to provide interpretation at entry points did not have a sufficient number of interpreters, and because in September and October there was a significant rise in arrivals, METAdrasi decided to cover the needs in East Aegean islands through its own resources until the company had found interpreters.

Interpretation in Hospitals

There is a huge gap in interpretation in the health sector. METAdrasi, noticing the need, has been covering requests from hospitals in the mainland and islands (Samos, Chios, Kos, Lesbos, Leros) since 2011, via physical presence of interpreters' teams or via telephone, primarily through its own resources and on a volunteer basis. In 2016 funding was secured for the first time through UNHCR in order to consistently provide interpretation on the islands and support the over-stretched hospitals there. After its own initiative METAdrasi managed in 2018 to enhance the daily presence of interpretation teams in the mainland. More specifically, its operations

Interpretation in Schools

expanded to hospitals of Athens, Thessaloniki and Ioannina through funding by the European Civil Protection and Humanitarian Aid Operations (ECHO), supporting the managerial, medical and nursing staff. In the meantime, METAdrasi tried to pilot interpretation via teleconference at hospitals, establishing the teleconference system in two hospitals (Papageorgiou and Tzannio) that had the relevant technical capacity.

In 2018 METAdrasi introduced interpretation in schools. Since January 2018, in cooperation with the Ministry of Education and funding by UNICEF, we have been providing interpretation services in public schools, aiming at facilitating the communication between teachers, refugee and migrant children and their parents, with ultimate goal the smooth integration of the children in formal education. During 2018, certified interpreters in 13 different languages visited over 200 schools in Attica and Thessaloniki.

Teleconference

METAdrasi uses a unique in Greece teleconference system, which guarantees that interpretation requests are covered even when demand is high or in rare languages. 145 teleconference devices have been made available to the Asylum Service and to hospitals to facilitate remote interpretation. 32.5% of all interpretation requests in the asylum process are covered via teleconference by members of METAdrasi's team. In 2018, we renovated the teleconference space at our headquarters, increasing both the number of available devices and creating a modern and sound-proof environment.

Post-Distribution Monitoring of Cash Assistance (PDM)

Since July 2018, METAdrasi is undertaking the data collection for the post-distribution monitoring (PDM) of the Cash-Based Insurance (CBI) project to ensure adequate and appropriate quality and impact monitoring of the delivery of cash assistance in Greece, having provided 2,949 hours of interpretation in this project. Provision of services in the framework of UNHCR Greece CBI activities and the Post Distribution Monitoring activities are part of the UNHCR Multi-Purpose Cash Grants Programme in Greece.

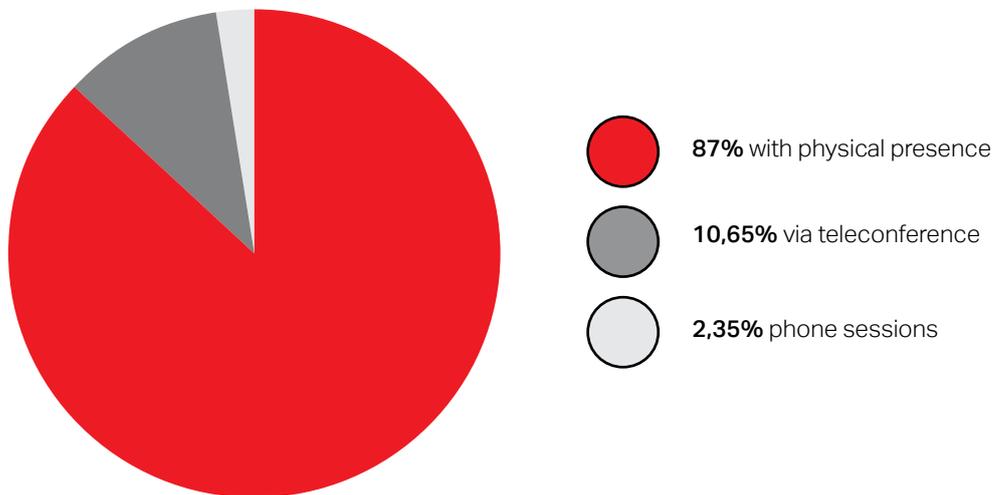
Community Interpretation

METAdrasi's ethics prioritise the coverage of basic needs of refugees. It has supported through the years organisations that do not have the funds to provide interpretation despite their increased needs (usually on medical issues of refugee and migrant beneficiaries). These requests are screened by the interpreters' coordination team and METAdrasi covers them on a voluntary basis or through its own funds.

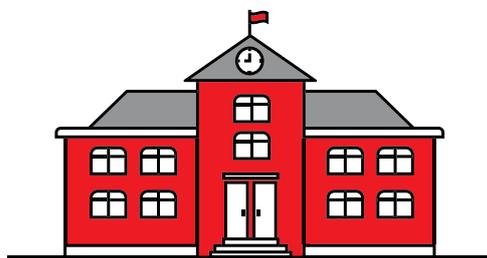
Interpretation 2018 Statistics



319,234 → Interpretation sessions including 88 double-interpreting sessions



359 → Distinct locations covered, including:



226 schools



67 hospitals

557,731 → words translated from 10 different languages to 31 target-languages

Training, Certification, Supervision and Evaluation of Interpreters

6

seminars

187

candidates attended the seminars

6

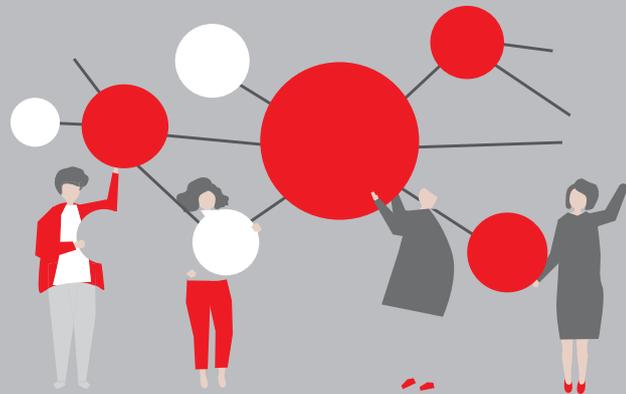
new languages and dialects (Sousou, Badini, Tshiluba, Pular, Twi, Asante)

97

new qualified interpreters

12

evaluations in different locations



Monthly focus groups with interpreters according to the language of certification

1

training workshop regarding provision of interpretations at hospitals

100

reassessment exams

Collaborations



43 bilateral collaborations with stakeholders, providing over 4,700 interpretation hours (IRC, DRC, IOM, KEELPNO), as well as staff of other NGOs, Psychosocial and Support services, Hospitals, Police Authorities, Municipality of Athens and Educational Institutions.

Safety Net for Unaccompanied and Separated Children (UASC)

Escorting Missions



Aiming to solve the problem of prolonged stay of unaccompanied children in detention centers, in 2011 METAdrasi created a network of trained escorts across Greece. The network is activated *ad hoc* according to the needs of the different escorting missions. The flexible group of escorts consists of a social worker or psychologist and interpreters, selected according to the languages spoken by the children. In addition to the safe transfer of unaccompanied children, any smuggler attempts to approach the children are also averted. Children are informed about their rights and the dangers they might encounter and where to seek help. Escorting missions also support, when needed, other vulnerable people such as sexual and gender-based violence (SGBV) survivors and single-mother families. Escorting missions were funded by the UNHCR.

→ Escorting Missions 2018 Statistics

1,237

escorting missions

3,373

children and other vulnerable individuals escorted

Guardianship



In 2014, METAdrasi developed for the first time in Greece a pioneer Guardianship Network for UASC. The main purpose of the "Guardianship Network for Unaccompanied Minors" is the implementation of the role of the Guardian for the protection and exercise of children's rights, as well as for the safeguarding of their basic needs. The Members of the Guardianship Network, with the written authorisation of the competent Public Prosecutor for Minors or the First Instance Public Prosecutor, act for the benefit of children on issues relating to asylum procedures, family reunification procedures, communication with the minors' family members as well as access to social services (healthcare, education, psychological support).

Since 2018, METAdrasi's members of the Guardianship Network have been granted authorization by Local Public Prosecutors (except for Samos) to undertake the minors' cases right upon the latter's arrival in Greek territory. This mandate authorizes the members of the Guardianship Network located at entry points to be present during the very first registration of the minors, right upon their arrival, in collaboration with FRONTEX and the Greek Police – a fragile collaboration through which the protection of unaccompanied children's rights is achieved

→ Guardianship 2018 Statistics

58

active guardians in **9** key locations

over 1,500

children had a guardian

and critical mistakes during registration (such as wrong name or age) are prevented.

In July 2018, the Greek Parliament voted Law 4554/2018 that set a specific legal and regulatory framework on guardianship. With the purpose of the state adopting METAdrasi's guardianship system, in December 2018 for the first time in Greece a tripartite agreement was signed between METAdrasi, UNHCR and the Ministry of Labour regarding the gradual transfer of expertise on Guardianship from METAdrasi to the State.

This is the first time that the Greek State requests the expertise of a national NGO with experience in child protection and alternative care models.

METAdrasi is now actively supporting the National Center for Social Solidarity towards the sustainable development of the state Guardianship operational scheme, awaiting for the relevant ministerial decision to be issued. Authorized representatives of the Network/ Guardians continue to be employed and deployed by METAdrasi during this transition period.

Photo credits: ©METAdrasi





Photo credits: @METAdrasi

Transit Accommodation Facilities



Within the context of the unaccompanied minors' safety and protection net, METAdrasi created the first Transit Accommodation Facilities in 2015 and currently operates such facilities in Athens (for very young children up to 12 years old), Samos and Chios (for boys and girls up to 18 years). In Chios and Samos, METAdrasi's shelters are the only ones of their kind. This initiative aims to eliminate the time children spend in detention centers and protect them from smugglers and traffickers, while responding to the lack of places in accommodation facilities. Although they were originally designed as transit facilities, the island shelters have become medium-term accommodation for the children they host, given the stagnation in movement of children from the islands to the mainland and the absence of appropriate accommodation in the mainland.

METAdrasi's Transit Accommodation Facilities provide children with a safe, suitably-equipped space in accordance with their

age. The specialised interdisciplinary teams (psychologists, social workers, educators and nurses) and the supporting staff, along with METAdrasi's interpreters, offer children personalised care, covering their everyday needs and providing psychosocial support, and help them access health care and legal advice. The daily schedule of the children hosted is enriched with a variety of activities aiming at their psychosocial development and their preparation to enter foster care. During 2018, Samos and Chios operated through private funding while

→ Transit Accommodation Facilities 2018 Statistics

138

children safely hosted

3

in our shelters

the shelter in Athens was funded by EU funds through Asylum, Migration and Integration Fund (AMIF).

Towards the end of 2018, METAdrasi put pressure on the Ministry regarding its Operational Guidelines for Shelters, which do not conform with the pinpointed needs. Additionally, in cooperation with other actors and stakeholders, METAdrasi demanded amendments. A common statement with recommendations was submitted to the Ministry.

Foster Care



In 2016 we launched for the first time in Greece a foster care programme, an alternative accommodation and care option aimed primarily at younger unaccompanied children. This alternative care model offers to the youngest and most vulnerable unaccompanied children the warmth of a family environment. This practice has been in existence for decades in other European Union countries and it has been proven as an optimal option for the child's best interests. Foster care aims at the temporary stay of children with a local family until they are reunited with their family in Europe. This activity

is aligned with the Greek legislation and is being implemented in cooperation with the Juvenile Public Prosecutors, respective social service departments and is in accordance with the International Convention on the Rights of the Child. It is funded by the UNHCR and European programmes support knowledge exchange and awareness raising.

Supported Independent Living Apartments



In late 2018, an innovative activity was launched for the first time in Greece by METAdrasi, called *Supported Independent Living* for unaccompanied teens aged 16-18. These are teenagers with refugee status in Greece or pending asylum application, so they are not waiting for family reunification. In addition to offering accommodation, this activity focuses on empowering and improving the skills of unaccompanied minors and aims at enabling their smooth transition to adulthood and integration to the Greek society. The first placements in the apartment took place in January 2018 and during the year we leased 3 more apartments with the support of UNICEF.

→ Foster Care 2018 Statistics

27

new foster placements

43

children in foster families

→ Supported Independent Living 2018 Statistics

4

new SIL apartments
(1 for girls)

15

children hosted

Protection of Vulnerable Groups

Certification of Victims of Torture



Since 2011, METAdrasi is the sole actor in Greece involved in the certification of torture victims. The investigation and documentation of allegations of torture and ill-treatment follows the UN-adopted standards and principles set out in the *Manual on the Effective Investigation and Documentation of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment*, commonly known as the *Istanbul Protocol*. The multi-disciplinary assessment of torture evidence is documented in a certificate, which is crucial in ensuring that victims get a fair consideration of their asylum claim and enables access to appropriate services and protection.

In 2018, we observed a progressive increase in the number of referrals by other organisations and authorities, reaching 50 referrals per month and up to 75 people receiving a certificate every month. The team grew with three sub-teams (three scientist for every area of expertise) while two of its members are also members of the international committee for the amendment of the Istanbul Protocol. The project expanded its geographical coverage with missions for certification in Northern Greece, Lesbos, Samos and Chios. The certificate was used by beneficiaries not only during asylum process but also for accommodation requests, family reunification and for access to special services.

In 2018 METAdrasi organised a number of educational seminars in Athens and East Aegean islands with participants primarily from the



Photo credits: ©METAdrasi

competent authorities (KEELPNO, Reception and Accommodation Centres, Regional Asylum Service Offices). These seminars improved the quality of referrals. More specifically, the competent services were able to recognize the cases that are easily recognised as victims and they referred to METAdrasi only those cases that needed specialists. In addition, with the purpose of further educating the team, specialised workshops were organized in Athens hosting internationally recognised experts. Even though the geographical coverage expanded, the waiting time became longer due to the high number of referrals. The project was implemented with the support of DG ECHO, UNHCR and the foundation Pro Victimis.



case by case basis. After specialising in the provision of legal aid at the second instance (appeals) of the asylum proceedings, in 2018 we expanded the scope of our activities and started representing individuals at the first instance. Legal aid is funded by the UNHCR.

Mother and child space at the Asylum Service



During 2018 we continued operating a specially designed child-friendly space for mothers and their children in the courtyard of the Asylum Service offices in Athens and in Thessaloniki. The purpose of the space is to provide mothers and their children, as well as pregnant women, with a safe place where they can relax, breastfeed and keep their children occupied during the long hours of wait at the Asylum Service offices. A container was donated in 2017 in Thessaloniki to host the mother-child space, operated by a team of volunteers. Although running on a relatively small budget, this initiative showcased how targeted interventions can really make a difference to the well-being and protection of vulnerable groups.

Legal Aid at the Islands



METAdrasi, with permanent presence in East Aegean islands since 2011, provides specialised legal support to applicants during the process of reception, identification, detention and deportation in Lesbos, Samos, Chios, Kos, and Leros, through locally established expert lawyers. The duties of the lawyers vary between offering specialised legal support inside detention and accommodation facilities, briefing of newly arrived beneficiaries, provision of legal aid in the asylum procedures, identifying and supporting vulnerable individuals and intervening on a

2018 Statistics

502 victims of torture received a certificate

1,431 individuals benefitted from our free of charge legal assistance

520 beneficiaries in the 2nd instance of the asylum procedures, while 911 cases were considered vulnerable

11,280 visits by mothers with their children in Athens

8,727 visits by mothers with their children in Thessaloniki

Education and Integration

Greek lessons for Adults



There are tens of thousands of asylum-seekers currently in Greece; learning the language of their host community does not only enable their day-to-day interaction, but also constitutes a first step towards self-reliance and rebuilding their lives. METAdrasi has been active in the provision of free language courses since its foundation in 2009. This core activity aims at filling a crucial gap in the reception and integration of refugees and migrants in the country. Based on the level of language competence, the students are divided into different classes: A1, A2 for beginners, B1, B2 for intermediate and C1 for advanced students. METAdrasi covers the fees for the official Greek language certification examinations. Greek lessons were implemented by dedicated volunteers and with the financial support of the Captain Vasilis and Carmen Constantakopoulos Foundation, as well as by other private donors.

Stepping Stone: Integration for Adults



Two years on from the peak of the refugee crisis in Greece in 2015, the integration of refugees became an even more critical issue. In response, METAdrasi launched a new programme that combined education and apprenticeship called "Stepping Stone". Its aim is to support the integration of refugees and migrants in Greek society by strengthening their skills and preparing them to find employment through paid internships. Despite being at its initial stage, different companies - ranging from family-run businesses to Greece's leading manufacturers and multinationals - have joined the programme and offered apprenticeship opportunities. METAdrasi also joined the Athens Coordination Centre for Migrants and Refugees (ACCMR) of the Municipality of Athens and, holding the role of the coordinator in some working groups, cooperated for the creation of a network of services for migrants and refugees that live in Athens.

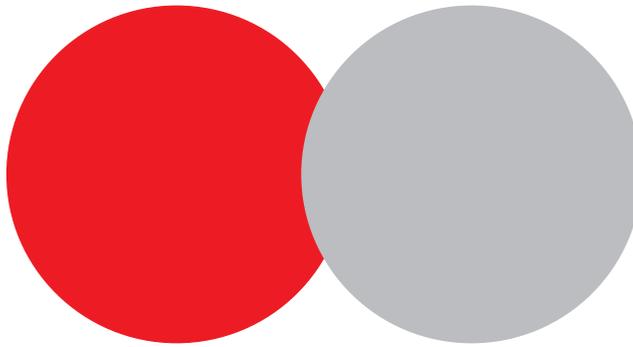


Education for Children in Islands



Since January 2018 we cover the educational needs of children living in camps on the islands and are forced to wait there for a long time. Our vision was to cover the huge gap of admissibility in the islands of the North Aegean, where children were denied access to the educational system. To achieve this, we established two non-formal Education Centers in Lesbos and one in Chios, in spaces outside the hotspots, so as to enable

the future smooth integration of the children into the formal education system, either in Greece or in another EU country. Additionally, we launched a Child Recreational Space outside Kara Tepe, Lesbos, where children can participate in various activities and play safely, before and after their lessons. In total, over 450 children benefitted from this activity.



STEP2SCHOOL: Education for children



The majority of refugee children living in camps and apartments all over Greece have little or no access to formal education despite the efforts of the Ministry of Education. This gap in education led to the launch of METAdrasi's educational summer programme (July-August 2017) in Athens, an activity aiming to prepare children and teens (aged 6 to 17) for enrolment to formal education, following the "no education inside the camps" principle. Since October 2017, METAdrasi has been offering non-formal educational (NFE) support classes with an emphasis on Greek language and with the purpose of smooth integration of refugee and migrant children in public schools. Education for children was funded

by UNICEF and DG ECHO.

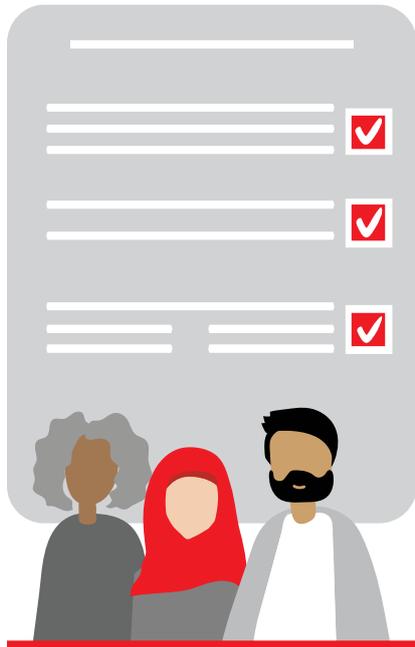
Apart from support classes, METAdrasi also offered Greek, English, German and Computer lessons to teenagers aged 16-18, who had not yet registered in public schools, with the main focus on encouraging and supporting them to register to school. Moreover, children and adults of any age and background (refugees, migrants and Greeks) were provided with Arabic and Farsi classes.

METAdrasi also supported over 250 children and teens to register in September 2018 for the new school year 2018-2019.



Photo credits: ©METAdrasi

Greek lessons for Adults



2,007

**Registrations for
Greek lessons**

29 New Greek language classes in the levels of the Common European Framework of Reference for Languages (CEFR)

37

Committed volunteer instructors and 4 employed teachers

41

Students succeeded at the Greek language certification exams

Stepping Stone: Integration for Adults

44

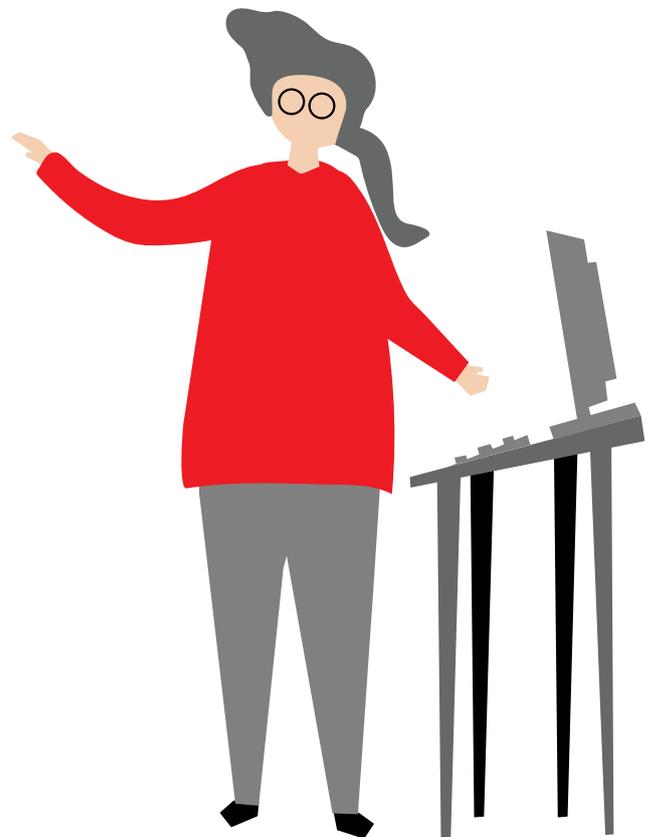
Beneficiaries participated in apprenticeship programmes

2

Seminars for integration in the labour market

24

Unaccompanied teenagers (aged 16-18 years) participated in orientation and soft skills training courses



STEP2SCHOOL: Education for Children

1,121
Enrolments in Athens
and in Thessaloniki

over **250**
children registered
to formal education



8 ←
Schools in Athens

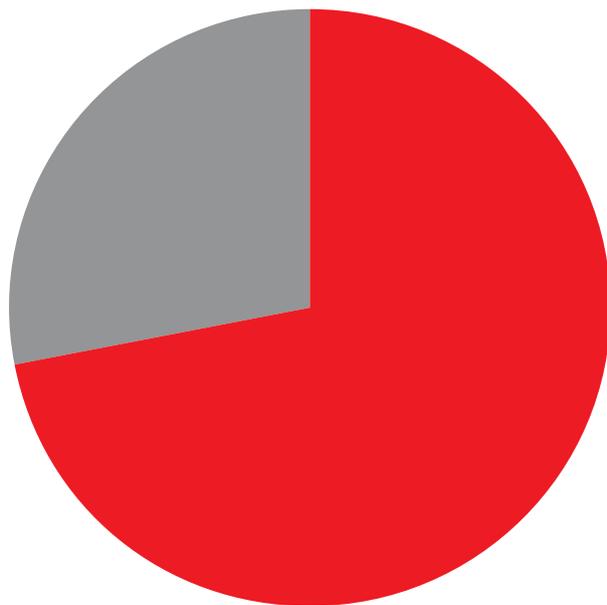
1 ←
School in Thessaloniki (new)



55 ←
Volunteer teachers

17 ←
Employed teachers

Education for Children in Islands



1,292 in Lesvos

503 in Chios

→ **1,795**

Children received remedial
education in Lesvos and Chios

Language Tools

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

The Mini Lexicon for Basic Communication is a tool that facilitates day-to-day communication between refugees and migrants with Greek or English-speaking individuals. It is intended for the exchange of general information, as well as information on matters relating to living conditions, food, health and protection.

Since the inception of the first edition of the Mini Lexicon in 2016, developed in collaboration with the Swiss Embassy and the UNHCR, the need to address the growing communication needs of asylum seekers living in UNHCR's ESTIA apartments became evident. The new chapters in the second edition of the Mini Lexicon focus on integration, covering both current and future needs. It also includes chapters tailored to the needs of people with disabilities and a separate kit for the service providers was developed. All entries are phonetically transcribed in Arabic, Farsi, Sorani, Kurmanji, Urdu, French, Turkish and Greek and are also available in English.

ENTAXEI 2 is the continuation of ENTAXEI developed in 2017, with the purpose of covering basic communication needs.

ENTAXEI 2

"ENTAXEI 2 is a multilingual support tool for children and teenagers who speak Arabic or Farsi and have elementary or basic communication skills in the Greek language. It is the continuation of "ENTAXEI" developed in 2017, with the purpose of covering basic communication needs during the first period of their stay in Greece and their first steps in Greek school. ENTAXEI 2 covers level A2, as described by the Center for the Greek Language, adapted to the needs of the specific group and to the requirements for support of school integration. In 2018 5,000 copies of ENTAXEI were reprinted and 5,000 copies of ENTAXEI 2 were printed for the first time.

Mathematical Dictionary

The Mathematical Dictionary contains general mathematical terminology and specialised vocabulary of Algebra and Geometry in Arabic, Farsi, Turkish, Urdu, English and Greek. It is designed as a tool for students and teachers alike, and uses the students' existing knowledge to give them the words necessary to succeed in the Greek school system, while at the same time giving the math teachers the means to make their lessons accessible to all students.

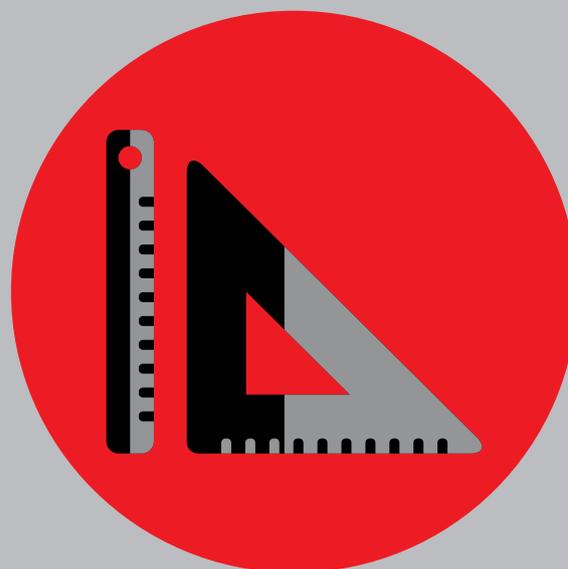
METAdrasi created this dictionary as part of the project *Interpretation for Education of Refugee and Migrant Children in Greece*, supported by UNICEF with funding from the EU Civil Protection and Humanitarian Aid Operations. The texts have been translated in Arabic by Solidarity Now and edited by METAdrasi, while the translations in the other languages were made by METAdrasi.



In 2018, 5,000 copies of ENTAXEI were reprinted and 5,000 copies of ENTAXEI 2 were printed for the first time.



The mini-lexicons were printed in 22,000 pocket-size copies and distributed all over Greece.



The Mathematical Dictionary contains general mathematical terminology and specialised vocabulary of Algebra and Geometry in Arabic, Farsi, Turkish, Urdu, English and Greek.

Departmental Activity

Human Resources

Due to the scaling up of many activities and the launch of new projects, during 2018 we were presented with the pressing need of initiating a rigorous recruiting process and of designing capacity building initiatives that would support METAdrasi in developing its personnel. New recruits both covered new needs and replaced people leaving METAdrasi for different reasons, varying from relocation abroad and continuation of studies to a desire to follow a different career path.

To increase effectiveness and sustainability over time, members of our staff took part in 65 national and international capacity building activities (seminars, workshops and conferences), networking and sharing good practices.

Additionally, members of our Team trained other actors in the field sharing know how and good practices.

A team of volunteers from Switzerland offered support to METAdrasi's team members who are psychologically burdened by the problems they face on a daily basis in the field and at the headquarters. The stress management workshops and the individual sessions aimed at reinforcing our staff by teaching simple techniques of stress relief. Regarding internal procedures, a new recruitment and resignation policy was introduced and a new dynamic salary scale was drawn, based on the employees' experience, their rank within the organisation and their general qualifications.

Volunteering

Volunteers are essential to METAdrasi, as they help us cope with constantly fluctuating needs in the field and thus stay true to our commitment of not following available funding trends but instead covering the actual needs in the field as they arise. Several activities of METAdrasi have been developed from scratch with the exclusive support of volunteers, such as Greek language

courses and the Step2School programme, both vital to integration efforts. We view volunteering as a way to raise awareness and gradually change the perception of the public towards refugees. In 2018, approximately 400 new volunteers have been registered in METAdrasi's Volunteers' Registry. In total, 500 volunteers covered the needs of various activities.

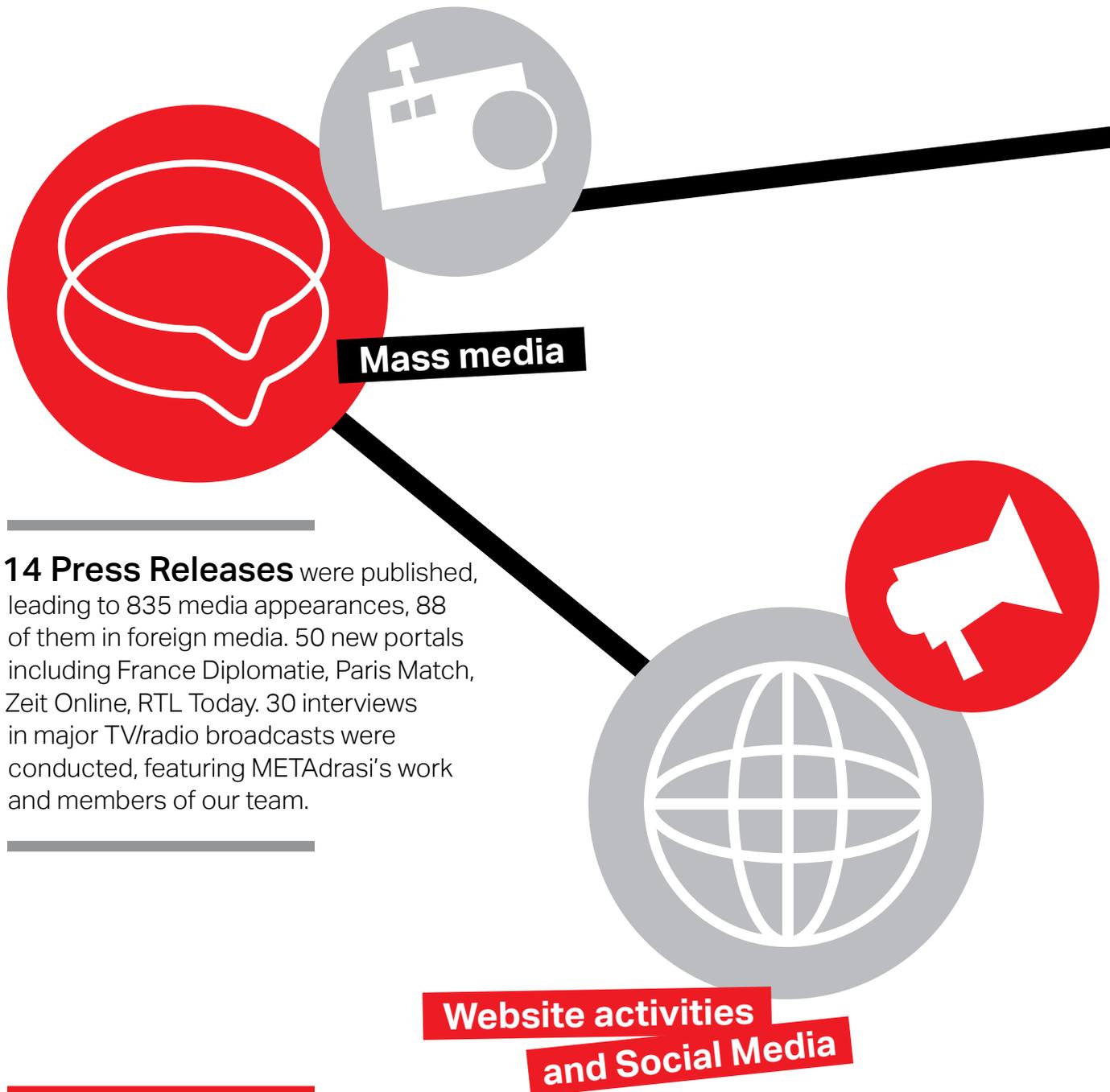
Activities that the volunteers are usually engaged in:

- Greek, English, Computer, German and Math lessons for adults and children and coordination of creative activities for children in education programmes or shelters
- **Recreational activities in METAdrasi's Mother and Child Spaces**
- Escorting of unaccompanied children
- **Care for hospitalised unaccompanied children**
- Preparation of humanitarian aid material destined for camps, hotspots and METAdrasi's Accommodation Facilities
- **Support in various activities such as events, seminars, conferences etc.**
- Administrative assistance to METAdrasi's HQ in Athens and support to Transit Accommodation Facilities in Athens, Chios and Samos via language/music courses, recreational activities, homework support and helping in house chores, cooking, shopping etc.



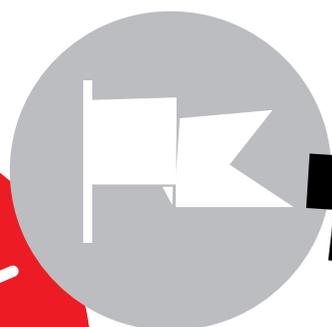
Publicity

The most important publicity activities for 2018, are the following:



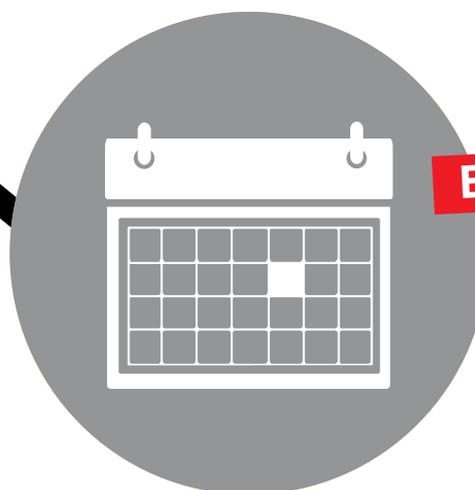
14 Press Releases were published, leading to 835 media appearances, 88 of them in foreign media. 50 new portals including France Diplomatie, Paris Match, Zeit Online, RTL Today. 30 interviews in major TV/radio broadcasts were conducted, featuring METAdrasi's work and members of our team.

Our website had 287,000 visits and 75,000 new users. On Facebook, we made 169 posts that led to 1,144,000 impressions and 110,850 reactions. On YouTube, we gained over 8,900 views, while on Twitter we had 289 tweets and retweets, leading to 164,149 impressions.



**Publicity
productions**

We produced two videos, "Equal Voices" and "All Children Have a Name". Additionally, dozens of leaflets, booklets, posters, invitations and other printed and online material were designed in-house.



Events

Ai WeiWei's "Human Flow"

screening for the support of METAdrasi (February 2018)

"All Children Have A Name"

conference on the results, issues, challenges and best practices regarding Guardianship for Unaccompanied Minors (July 2018)

"Migrant, Refugee, Asylum Seeking Women and Girls in the EuroMed Region"

conference, in cooperation with the North-South Centre of the Council of Europe. Coordination of side event, including screening of the movie "Strange strangers: migrant women talking about themselves" (October 2018)

Participation to "Raise Your Voice", a festival aiming to raise

awareness and encourage interaction among refugees, migrants and locals regarding human trafficking (November 2018)

Photographic exhibition

"Chios Land" by Mustafa Omar, an unaccompanied child hosted in our Transit Accommodation Facility in Chios (May 2018 Chios, June 2018 Athens)

Communication support to the **photographic exhibition**

"Centrifugal" by Rahmat Ahmadi, a member of our team (October 2018)

Offices and Infrastructure

In 2018, we completely renovated the teleconference space, providing modern and sound-proof cubicles for interpretation at our HQ. Additionally, the Procurement and Facility Team installed safety floors in the Mother and Child Spaces in the Regional Asylum Offices, and the former Transit Accommodation

Facility in Lesvos was renovated into an educational centre. The warehouse system was updated, allowing for humanitarian aid missions of over 1,000 packages all over Greece, and a new barcode system was installed, enabling faster data collection for audits.

Partnerships and Innovation

Since 2010, METAdrasi has been an implementing partner of the United Nations High Commissioner for Refugees (UNHCR), while in 2017 it was added in the DG ECHO's registry of organizations of humanitarian aid. Additionally METAdrasi is registered in the Ministry of Migration's registry as well as all other relevant national registries and is active in civil society and local administration networks. It has collaborations with more than 30 civil society organizations at a national, European and international level. In 2018 its partnership with UNICEF was enhanced and, together with other Greek NGOs, METAdrasi submitted recommendations for the improvement of shelters for unaccompanied minors. Two innovative operations started in 2018: Supported Independent living for unaccompanied minors aged

16-18, starting for the first time in Greece, and the creation of a social enterprise on community interpretation – the first of its kind in Greece – which METAdrasi supported in its development. METAdrasi encouraged its interpreters' team to create the social enterprise SYNAPSE.

SYNAPSE was one of the ten finalists for the UNHCR Innovation Award.



METAdrasi has collaborations with more than 30 civil society organizations at a national, European and international level.

Funding

In 2018 we continued our collaboration with the UNHCR, UNICEF, DRC, IRC, the Roy and Patricia Disney Foundation, Paul and Alexandra Canellopoulos Foundation, Stavros Niarchos Foundation, The Hellenic Initiative, Captain Vasilis and Carmen Constantakopoulos Foundation, Pro Victimis Foundation, LDS Charities, No More Walking - Just Cycling, as well as other donors.

During this year, we received new EU funding from DG ECHO (Directorate General for European Civil Protection and Humanitarian Aid Operations), DG JUST (Directorate General for Justice and Consumers) and DG HOME (Directorate General for Migration and Home Affairs), which funded

a number of our main activities (interpretation, education for children in Athens, protection of vulnerable groups, child protection) as well as the nationally co-funded AMIF that supported our shelter in Athens.

However, needs continued to increase especially regarding housing for unaccompanied children, adults' education, but also interpretation. For this reason, we reached out to a number of old and new supporters that contributed with generous grants and donations. New supporters included Foundations (Canellopoulos, Kahane), individuals and companies, as well as civil society supporters (Lemon Tree Trust).

Photo credits: ©METAdrasi

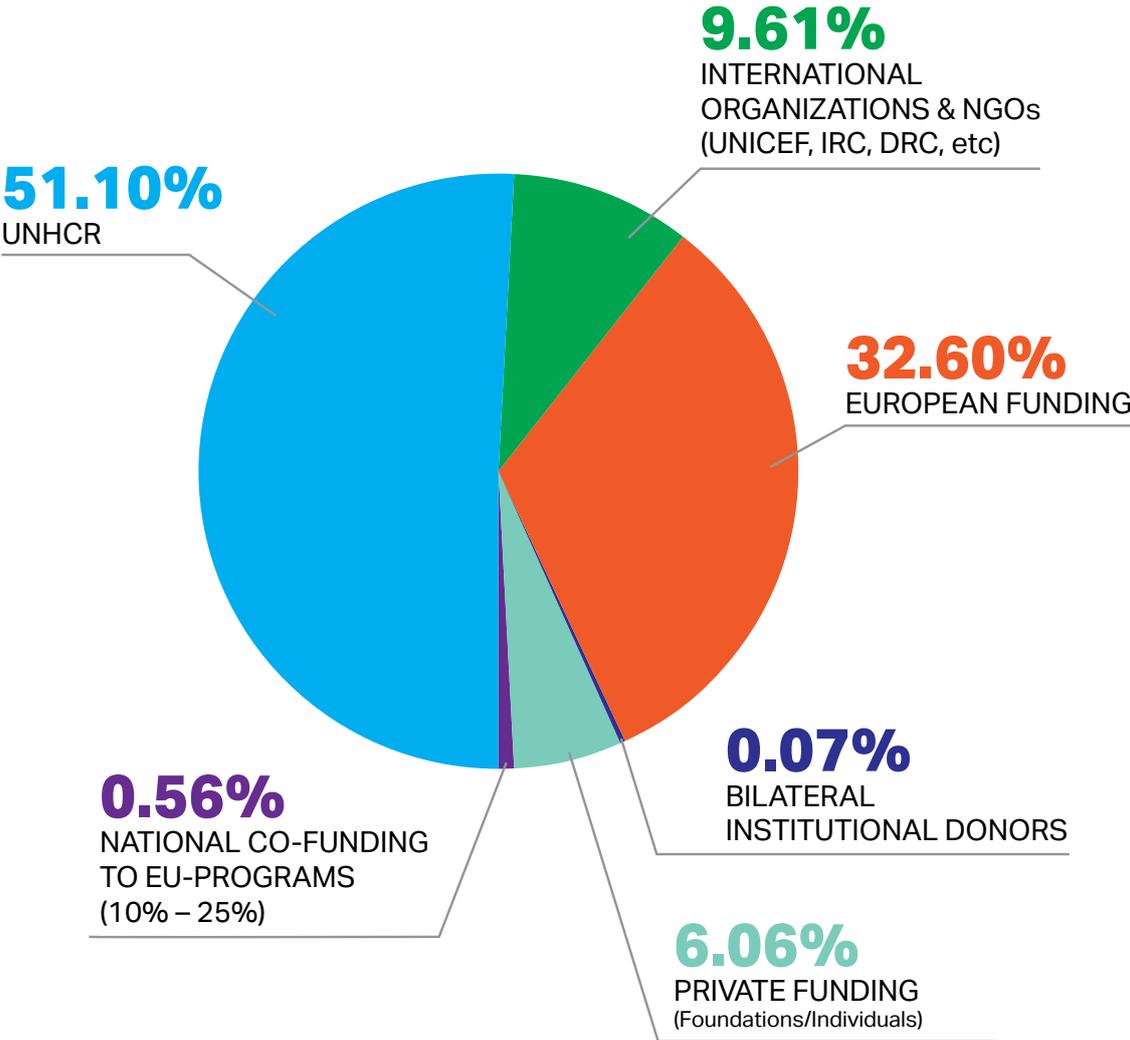


To promote sustainability, we focused our efforts on increasing income flows from individual donors from other countries. In 2018, we initiated collaboration with King Baudouin Foundation US that resulted in the establishment of a fund in the United States that made it possible for METAdrasi to receive donations from the US. To increase the flow of income through this stream, METAdrasi's communication and external relations team launched a social fundraising media campaign targeting the American audience. In 2018, METAdrasi organised or co-organised a number of exhibitions, movie screenings and other cultural events to engage its audience and to raise funds for its activities.

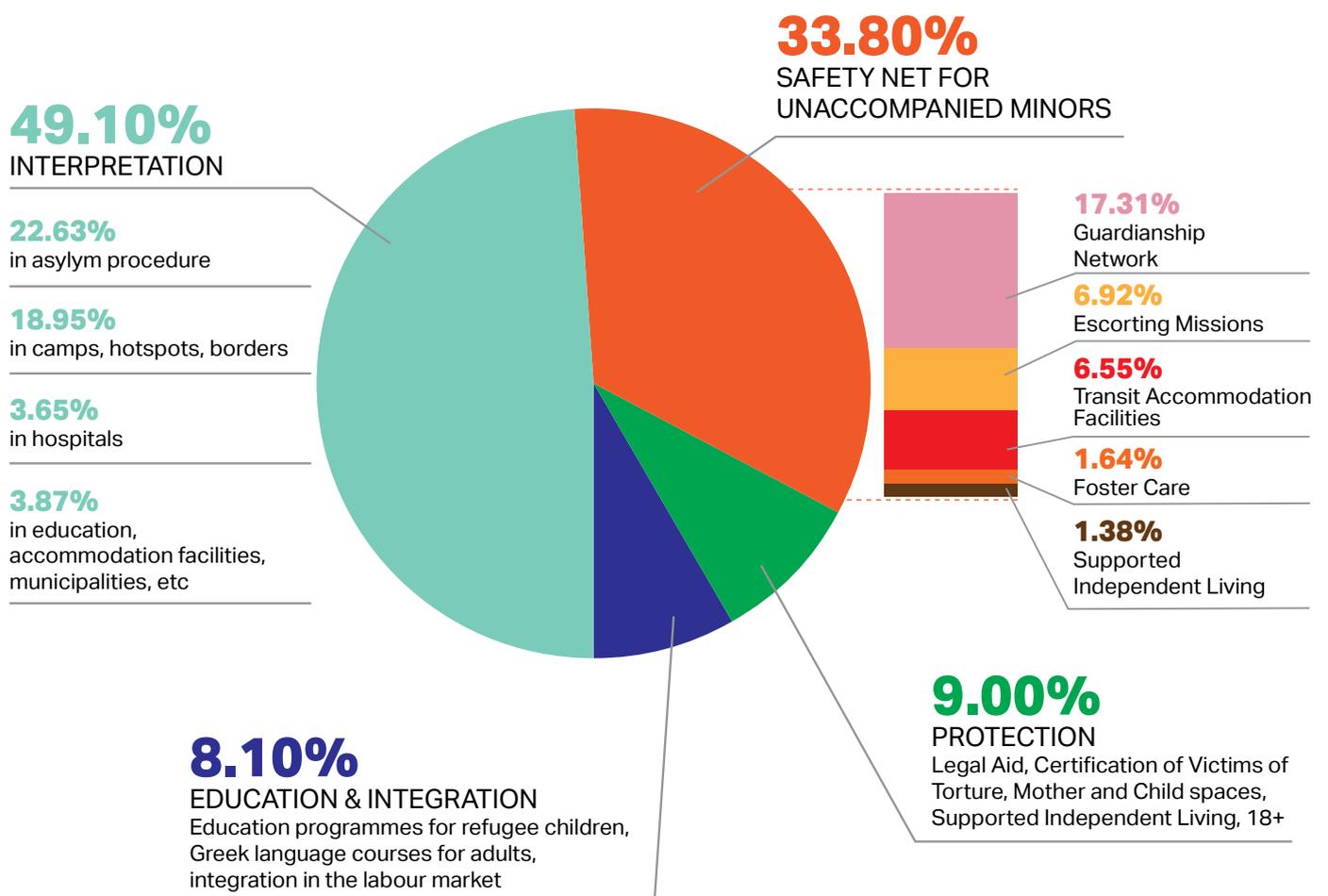
We were also able to maintain a healthy financial condition through a combination of strict cost management, financial discipline and a careful policy of identifying suitable external funding for our activities. In 2018, full-scope audits based on national accounting standards have been performed by certified external auditors such as Baker Tilly S.A, whereas METAdrasi was audited by several external auditing firms including, but not limited to, PKF Littlejohn LLP, Ernst and Young Global Limited, BDO Jordan.

The breakdown¹ of our income by source and expenditure by activity is portrayed on the pie charts below:

FUNDING BY SOURCE



EXPENDITURE BY ACTIVITY



¹Data is based on annual total expenditures (allocated by funding source and by activity) and do not include cut-off adjustments (deferred income/expenses).

Reflections on 2018 and our Future Plans

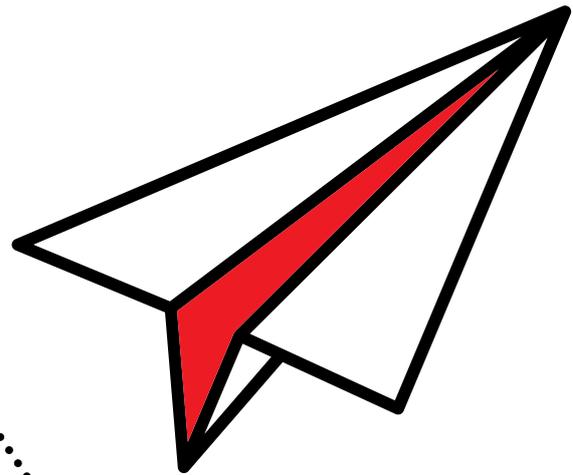


Photo credits: ©Laura Beckeringh

In 2018, despite continuous challenges, we managed to fulfil our main goals for the year. More specifically we managed to:

Enhance integration of refugees in Greek society. With the support of our volunteers and the Constantakopoulos Foundation we managed to continue the provision of Greek language lessons and to develop the programme Stepping Stone, aiming at the integration of refugees primarily through paid employment.

1



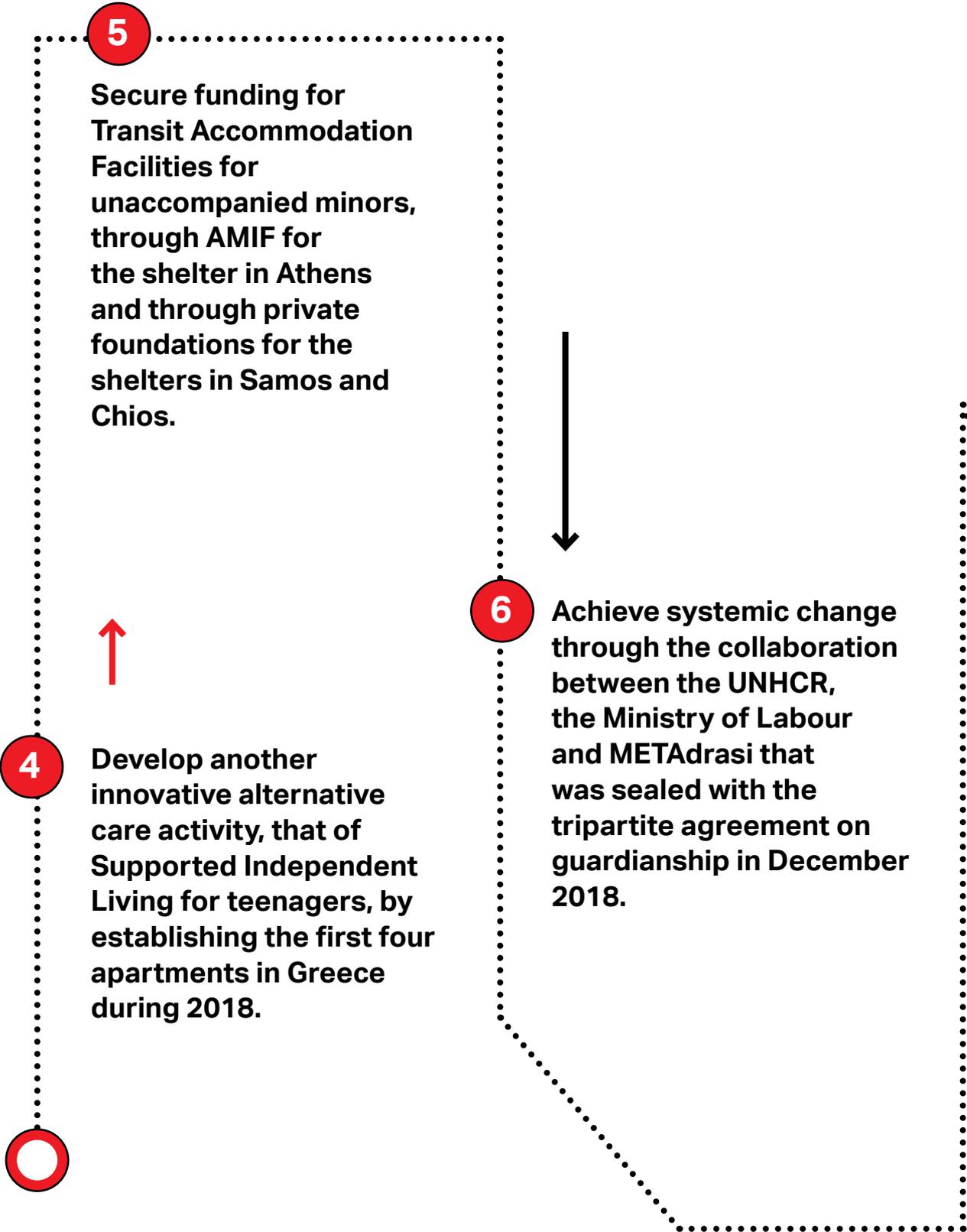
2

Provide interpretation in mainland hospitals, a seven-year long vision that came to life, covering a substantial gap in refugees' access to healthcare.

3

Further enhance victims of torture certification, with new members of our team trained by METAdrasi's experts. This rendered possible the coverage of the huge needs at entry points, via missions or local presence.





7

Increase registrations to formal education schools for the 2018-2019 school year with the help of our informal education activities started in 2017.



8

Expand non formal education activities on the islands through two education centres on Lesbos and Chios, covering the huge gaps evidenced by the high demand that led to a second education centre on Lesbos.



9

Support the creation of a social enterprise called SYNAPSE aiming to secure the principles of community interpretation, the promotion of social economy and the independence and evolution of interpreters and executives of METAdrasi.



Challenges

1. A major issue is the continuous lack of European and national long-term strategic planning for the humane management of refugee and migratory flows.

2. DG ECHO leaving Greece led to several Greek and international organizations leaving the field in an uncoordinated manner, also leaving behind critical gaps that we tried to cover with limited funding. However, in 2019 this funding gap will be even more visible and a possible increase of refugee flows could lead to a new crisis.

3. In addition to the above, another repercussion for METAdrasi is that the activities that we funded via ECHO (victims of torture certification, non formal education for children in Athens and provision of interpretation to mainland hospitals) are in danger of facing funding problems.

4. One major challenge during 2018 was the liquidity issue due to the repeated delays in payments of EU funds by the Greek state. As in 2017, we were forced to proceed to several settlements with the Social Security Service (IKA) and deal with unexpected expenses.

5. The urgent need to find practical and innovative solutions particularly regarding homeless children is one of our biggest challenges.

6. In recent years, we are faced with a repeated criminalization of solidarity, targeting NGOs and civil society. Although this is a worrying phenomenon, at national and European level, our long-standing presence and transparent management has earned the trust of a number of stakeholders and we will continue our work guided by our principles and values.

7. A challenge and important gap is integration to the local society. A large number of refugees (many of them having received refugee status) are now living for years in containers inside camps. This population has lost hope, is afraid of leaving the camp and often has zero support and guidance.





2019 Priorities



Our goals are underpinned by the basic tenet of building long-term sustainable solutions. In 2019, we aim to:

- 1. Secure sustainability of activities** that continue to be timely and urgent,
- 2. Enhance advocacy for the protection of unaccompanied children**, primarily at a national level and specifically through networking with other organizations and with the goal of improving living conditions for unaccompanied minors in Greece,
- 3. Securing the smooth and quality transfer of guardianship from METAdrasi to the State**, ensuring that know-how and experience are not only transferred but maintained and developed for the benefit of all unaccompanied and separated children,
- 4. Expansion of supported independent living apartments** in Athens and the mainland, both from METAdrasi or other actors. We have already received a request to be the technical expert for the development of apartments by other organizations,
- 5. Continuation and possible development of integration activities** and further enhancement of interaction between refugees and locals, creating a genuine and in depth two-way integration process, as well as the pilot implementation of integration initiatives within the camps,
- 6. Further development of staff and volunteers** of METAdrasi through specialised training and seminars,
- 7. Engage volunteers more in providing ideas and feedback** and encourage them to lead in activities that will promote interaction between migrants and locals,
- 8. Enhance and develop internal procedures and back office departments**,
- 9. Add new members to the organization** and widen our membership base,
- 10. Develop new IT solutions** to strengthen project management and monitoring and evaluation processes,
- 11. Achieve greater funding independence and sustainability** by focusing on private sources (individual and foundations), and with the aim of cultivating donor relations that understand the importance of supporting local NGOs and can provide the flexibility we need in a constantly changing environment.

Annual Financial Statements

You can find, quoted below, the financial statements of the organization for the year 2018, according to Law 4308/2014:

Statement of Financial Position			
The Organization			
<i>Amounts in €'</i>	Note	31/12/2018	31/12/2017
Assets			
Non Current assets			
Property, plant and equipment	5.1	17.509	182.443
Intangible assets	5.2	8.869	3.563
Other long term receivables	5.3	34.096	24.467
Total		60.474	210.473
Current assets			
Receivables related to programmes of action according to the scope of the organization	5.4	248	1.316.876
Other receivables	5.5	1.427.360	1.323.327
Cash and cash equivalents	5.6	985.049	537.604
Total		2.412.657	3.177.806
Total assets		2.473.130	3.388.280
EQUITY AND LIABILITIES			
Equity			
Capital		20.237	20.237
Other reserves		338.268	338.268
Retained earnings		(247.280)	(327.482)
Total Equity		111.225	31.023
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 action relevant to the scope of the organization	5.8	225.416	431.323
Current tax liabilities	5.9	92.622	47.453
Other short term liabilities related to programmes of action relevant to the scope of the organization	5.10	1.726.401	2.561.014
Total		2.044.439	3.039.790
Total liabilities		2.361.905	3.357.257
Total equity and liabilities		2.473.130	3.388.280

Income Statement

		The Organization	
<i>Amounts in € ' </i>	Note	31/12/2018	31/12/2017
Assets			
Revenues relevant to the scope of the organization	5.11	13.867.596	14.028.785
Costs relevant to the scope of the organization	5.12	(13.704.650)	(13.846.820)
Gross profit/(loss)		162.945	181.965
Other operating costs	5.13	(36.834)	(8.245)
Other operating income	5.14	10.953	486
Earnings before interest and tax		137.065	174.206
Financial expenses	5.15	(16.322)	(20.060)
Financial income		4.628	739
Earnings / (losses) before tax		125.371	154.885
Income tax	5.16	(45.169)	(47.453)
Earnings / (losses) after tax		80.202	107.432

Statement of Changes in Equity

<i>Amounts in € ' </i>	Note	Capital	Other Reserves	Retained earnings	Total equity
Balance as of 31/12/2017		20.237	338.268	(327.482)	31.023
Earnings / (losses) of the year		-	-	80.202	80.202
Change in equity for 2018					
Earnings /(losses) recognized directly in equity		-	-	-	-
Total recognized earnings / (losses) of year		-	-	80.202	80.202
Balance as of 31/12/2018		20.237	338.268	(247.280)	111.225

Statement of Cash Flows

The Organization			
Amounts in €'	Note	01/01 - 31/12/2018	01/01 - 31/12/2017
Cash flows from operating activities			
Earnings / (losses) of year (before tax)		125.371	154.885
Adjustments to earnings	(i)	71.600	176.547
		196.971	331.432
Changes in working capital			
(Increase) / decrease of trade receivables related to programme activities for the purpose of the organization		1.316.628	(1.275.208)
(Increase) / decrease of other receivables		(113.662)	(531.809)
(Increase) / decrease of liabilities related to programme activities for the purpose of the organization		(812.733)	431.814
		390.233	(1.375.203)
Cash flows from operating activities			
minus: Income tax payments		(68.112)	(44.039)
minus: Interest payments		-	-
Net cash flows from operating activities		519.092	(1.087.810)
Cash flows from investing activities			
Purchases of tangible assets from grants		(54.083)	(239.870)
Purchases of intangible assets from grants		(5.870)	(4.429)
Net cash flows from investing activities		(59.954)	(244.299)
Cash flows from financing activities			
Interest paid / Expenses paid		(16.322)	(20.060)
Net cash flows from financing activities		(11.694)	(19.321)
Net cash increase / (decrease) in cash and cash equivalents			
		447.445	(1.351.431)
Cash and cash equivalents at the beginning of year		537.604	1.889.035
Cash and cash equivalents at the end of year		985.049	537.604
(i)			
Amounts in €'		01/01 - 31/12/2018	01/01 - 31/12/2017
Adjustments to results for:			
Depreciation of tangible fixed assets	5.1	59.342	136.104
Amortization of intangible assets	5.2	565	21.121
Interest expenses		16.322	20.060
Total		71.600	176.547

Below we quote basic financial accounts and indices:

Amounts in €'	31/12/2018	31/12/2017	Change	% Change
Revenues	13.867.596	14.028.785	(161.190)	(1,1%)
Gross profit	162.945	181.965	(19.020)	(10,5%)
Operating earnings	137.065	174.206	(37.142)	(21,3%)
Earnings before taxes	125.371	154.885	(29.514)	(19,1%)
Earnings after taxes	80.202	107.432	(27.231)	(25,3%)
EBITDA	196.971	331.432	(134.460)	(40,6%)
Equity	111.225	31.023	80.202	258,5%
Total liabilities	2.361.905	3.357.257	(995.351)	(29,6%)
EBITDA on revenues	1,4%	2,4%	(0,9%)	(39,9%)
EBITDA on Equity	177,1%	1068,3%	(891,2%)	(83,4%)
Net Results on Revenues	0,6%	0,8%	(0,2%)	(24,5%)
Net Results on Equity	72,1%	346,3%	(274,2%)	(79,2%)
Equity on liabilities	4,7%	0,9%	3,8%	409,6%
Liabilities on (Equity + Liabilities)	95,5%	99,1%	(3,6%)	(3,6%)
Equity on (Equity + Liabilities)	4,5%	0,9%	3,6%	391,2%
Return on Capital Employed	123,2%	561,5%	(438,3%)	(78,1%)
Return on Capital Employed	123,2%	561,5%	(438,3%)	(78,1%)
Return on Equity	72,1%	346,3%	(274,2%)	(79,2%)

Revenues and expenses per category of action can be portrayed as:

	REVENUES 2018	EXPENSES 2018
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	8.590.741	8.503.624
EUROPEAN FUNDING	4.091.131	4.092.083
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	1.005.361	928.798
EEA GRANTS	120.000	119.834
NATIONAL CO-FUNDING OF EU PROGRAMMES (10%-15%)	60.362	60.311
	13.867.596	13.704.650

Notes on the Financial Statements

1. General Information

Name: METAdrasi -
ACTION FOR MIGRATION AND DEVELOPMENT
Legal form: Civil Non-Profit Organization
Reference period: 1.1.2018 - 31.12.2018
Headquarter address: 7, 25 Martiou Str.,
P.C. 177 78, Tavros

The Management considers that the assumption of continuing activity is appropriate for the preparation of the financial statements. The organisation is characterised as a medium-size entity. The Management states that the financial statements have been prepared in full accordance with the law in force.

The amounts in the financial statements are expressed in euros without decimals, that constitutes the operational currency of the Organisation. Amounts have been rounded to the euro (excluding decimal places), unless otherwise stated.

2. Nature of Operations

The Non-Profit Organization METAdrasi - Action for Migration and Development, with distinctive title "METAdrasi", is a non-profit organization and was founded in December 2009. Its members have long-term experience in asylum issues and are distinguished for their know-how and contribution to specific fields of action. The main objective of "METAdrasi" is the promotion of a rational system of migration management with respect for human rights, international and national legislation for the development of actions for the reception and integration of migrants in Greece, as well as actions supporting relocation to and reintegration into the countries of origin. Individual objectives are:

1. Free provision of services for the

socioeconomic integration of migrants and refugees in Greece.

2. Free provision of services for the relocation of refugees to their countries of origin.

3. The design and implementation of programs of development aid on the countries of origin of migrants and refugees, in the context of implementation and promotion of the "Millennium Development Goals (MDG's)" that were adopted by 189 nations during the United Nations Millennium Summit in September 2000.

4. The development of a network of provisioning of training, operation and management services of open and closed reception centers for foreigners, of local actors at the entry points of foreigners.

5. Free provision of legal services, especially to people that are entitled of international protection.

6. The creation, management and operation of hosting structures for vulnerable population groups (unaccompanied minors, victims of torture and other forms of abuse, trafficking victims, deprived persons).

7. The development of special action for the protection and integration of unaccompanied minors into the Greek society, family reunification, combating violence against women, support of victims of trafficking, torture and other forms of abuse.

8. The development of programs of training and teaching of Greek language to foreigners.

9. The development of training and qualification structures for intercultural mediators and interpreters and the provision of mediation and interpretation services to operators 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 public, private and wider public sector organizations, non-governmental organizations, international organizations, organizations of the diaspora, local and regional authorities of A and B degree,

regions and ministries with a view to achieving the Organization's goals.

12. The provision of counsel and services to international organization, national actors and ministries in the context of promoting the objectives of the Organization.

13. To conduct studies and research for comprehending all aspects of the migration phenomenon and the refugee population at national and international level.

14. The development and promotion of volunteerism in the fields of action of the Organisation.

15. The development of programs and actions for the prevention of impacts and the support of populations that are harmed by climate change, resulting in them becoming refugees.

16. The publication of books or other printed material relating to the above purposes of the Organization.

17. Nationals are not excluded from the target population of the actions of organisation as long as it is permitted and/ or required by specific activity.

3. Basis of preparation of the financial statements

The financial statements have been prepared in accordance with the new Accounting Standards (L. 4308/2014). The financial statements have been prepared under the historical cost convention, as amended by the revaluation of specific assets and liabilities at current values, the going concern principle and are consistent with the new accounting standards as outlined in L. 4308/2014. For the preparation of the Financial Statements of 31.12.2018 the same accounting policies have been used as for the financial year 2017.

4. Summary of accounting policies

4.1. General information

The significant accounting policies that have been used in the preparation of these financial

statements are summarized below.

It is worth noting that as it was stated in more detail above, that accounting estimates and assumptions are used in the preparation of the financial statements. Although these estimates are based on the management's best knowledge of current events and actions, actual results are likely to differ from those that have 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 18n 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 and useful lives of tangible assets are subject to review at each balance sheet date. When the carrying values of tangible assets exceed their recoverable amount, the difference (impairment) is recognized immediately 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 carried out using the straight-line method over the useful life of those assets, which ranges from 2 to 6 years.

4.4. Impairment of Assets

Assets that 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 value 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 an arm's length transaction in which the parties have full knowledge and adhere voluntarily, after deducting any additional direct disposal costs of the asset, while value in use is the present value Of the estimated future cash flows that are expected to flow to 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 impairment. If the net book value or cost of a financial asset exceeds the present value, then that component is measured at its recoverable amount, that is, the present value of

the future asset flows, 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 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 period, except for taxes relating to transactions 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 period and any additional income taxes for prior 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. Employees Benefits

Short-term benefits: The short-term benefits to the employees (termination of the contractual relationship) in cash and in kind are recognized as expenses when they are realized. 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 current legislation L 2112/20) to provide a lump sum. For the above amount, the organization makes provision on the basis of L 2112/20 and the provisions of 2190/1920.

4.9. Provisions

Provisions are recognized when the organization has present legal or constructive obligations as a result of past events, it is probable that they will be cleared through outflows and the estimate of the exact amount of the liability can be reliably made. Provisions are reviewed at each balance sheet date and adjusted to reflect the present value of the expense expected to be required to settle the liability. Contingent liabilities are not recognized in the financial statements but are disclosed unless the probability of an outflow of resources embodying economic benefits is minimal. Contingent receivables are not recognized in the financial statements, but are disclosed when the inflow of economic benefits is probable.

4.10. Recognition of Expenses and Income

Income and expense are recognized in the

financial statements reference period on the basis of the accrual principle, ie within the period in which they become accrued. Revenue is recognized separately from related expenses.

Income for realizing the objectives of the organization: Revenues include the fair values of services after the VAT, discounts and refunds.

Expenses for realizing the objectives of the organization: Expenses are recognized in the income statement on an accrual basis.

5. Notes To The Annual Financial Statements

5.1. Tangible assets

Owned assets are initially recognized at acquisition cost and subsequently measured at amortized cost in accordance with paragraph 18 of Law 4308/2014

Tangible assets are analyzed as follows :

Amounts in € ' 	Premises	Machinery	Transportation means	Furniture and other equipment	Total
Acquisition cost as of 01/01/2017	-	-	28.126	414.855	442.981
Minus: Accumulated depreciation	-	-	(5.214)	(359.091)	(364.305)
Net value as of 01/01/2017	-	-	22.912	55.764	78.676
Additions	14.461	9.531	156.967	58.911	239.870
Depreciation of year	(253)	(397)	(25.467)	(109.987)	(136.104)
Acquisition cost as of 31/12/2017	14.461	9.531	185.093	473.766	682.851
Minus: Accumulated depreciation	(253)	(397)	(30.681)	(469.078)	(500.409)
Net value as of 01/01/2017	14.208	9.134	154.412	4.688	182.442
Additions	1.247	-	-	52.836	54.083
Value – Other Adjustments	(14.461)	(9.531)	(156.967)	6.144	(174.815)
Depreciation and amortization	(1.247)	-	(4.400)	(53.695)	(59.342)
Depreciation – Other adjustments	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	-	14.114	3.396	17.509

5.2. Intangible Assets

Intangible assets like the above category are initially recognized at the cost of acquisition and subsequently measured at amortized cost according to what defined in par. 18 L. 4308/2014 and analyzed as follows:

<i>Amounts in € ' </i>	Computer Software	Other Expenses	Total
Acquisition cost as of 01/01/2017	48.893	0	48.893
Minus: Accumulated depreciation	(28.638)	0	(28.638)
Net value as of 01/01/2017	20.256	0	20.256
Additions	4.429	0	4.429
Depreciation of year	(21.121)	0	(21.121)
Acquisition cost as of 31/12/2017	53.322	0	53.322
Minus: Accumulated depreciation	(49.759)	0	(49.759)
Net value as of 31/12/2017	3.563	0	3.563
Additions	0	0	0
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	(565)	0	(565)
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 31/12/2018	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

5.3. Other non-current assets

Other Non-Current Assets of the organization refer to deposits/guarantees of accommodation facilities that provide shelter for refugees. The amount of Non-Current Assets balance is analyzed as follows:

Amounts in € ' 	31/12/2018	31/12/2017
Guarantees	34.096	24.467
Total	34.096	24.467

5.4. Receivables related to programmes of action according to the scope of the organization

The receivables of the organization from subsidized programmes are analyzed as follows::

Amounts in € ' 	31/12/2018	31/12/2017
Receivables related to programmes of action according to the scope of the organization	248	1.316.876
Total receivables	248	1.316.876

All of the receivables are considered to be short-term.

5.5. Other receivables

The other receivables of the organization are formed by the following:

- Receivables from the Greek State
- Rental guarantees
- Sight accounts under a guarantee scheme against funders

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

Amounts in € ' 	The Organization	
	31/12/2018	31/12/2017
Other advances/prepayments	5.083	10.206
Reserved bank deposits and Letters of Guarantee	53.294	42.964
Prepaid expenses related to next year	1.208.957	974.042
Sundry accounts	0	454
Receivables from the Greek State	160.025	295.661
Total	1.427.360	1.323.327

5.6. Cash and cash equivalents

The cash equivalents of the organization are analyzed as follows :

Amounts in € ' 	31/12/2018	31/12/2017
Cash at hand	1.712	2.835
Cash at banks	983.337	534.769
Total	985.049	537.604

5.7. Staff benefit obligations

According to Greek labor 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 of leaving the employee (dismissal or retirement).

Employees who resign or are reasonably 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 according to 4308/2014 is considered a medium-size entity and it is not obliged to carry out an actuarial study for the recognition of the obligation to provide benefits to its staff. As of 31.12.2018 this amount remains unchanged from the previous year.

5.8. Suppliers and other requirements for programme activities according to the objectives of the organization

The analysis of the balances of suppliers and other related obligations of the organization are as follows:

Amounts in € ' 	31/12/2018	31/12/2017
Suppliers	225.416	431.323
Total	225.416	431.323

5.9. Current tax obligations

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

Amounts in € ' 	31/12/2018	31/12/2017
Income tax	92.622	47.453
Total	92.622	47.453

5.10. Other short term liabilities

Other short term liabilities are analyzed as follows:

<i>Amounts in € ' </i>	31/12/2018	31/12/2017
Programmes prepayments	1.126	0
Payable salaries and wages	475.673	530.125
Social security contributions	588.405	1.046.306
Other taxes (except for income tax)	116.296	184.408
Accrued income	498.605	728.803
Expenses payable	8572	81
Other short term liabilities	37.724	71.291
Total	1.726.401	2.561.014

5.11. Revenues for the fulfillment of the objective of the organization

Revenues for the fulfillment of the purpose of the organization are analyzed as follows :

<i>Amounts in € ' </i>	01/01 - 31/12/2018	31/12/2017
Revenues from programs/actions	13.490.995	13.816.298
Revenues from donations	376.601	212.488
Total	13.867.596	14.028.785

Revenues per source of funding is analyzed as follows:

	REVENUES 2018	REVENUES 2017
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	8.590.741	9.963.319
EUROPEAN FUNDING	4.091.131	1.529.624
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	1.005.361	563.091
EEA GRANTS	120.000	1.558.060
NATIONAL CO-FUNDING OF EU PROGRAMMES (10%-20%)	60.362	414.691
	13.867.596	14.028.785

5.12. Expenditure incurred for programme activities in accordance with the objectives of the organization

Expenditures are analyzed as follows:

Amounts in €'	31/12/2018	31/12/2017
Staff Salaries	10.031.054	8.937.237
Third party fees	910.706	1.458.394
Third party costs	1.785	60.537
Operating leases	563.447	412.477
Insurance cost	7.216	9.670
Repairs and maintenance expenses	94.242	113.964
Taxes and duties	244.787	321.926
Other expenses	1.791.507	2.375.390
Depreciation	59.907	157.225
Total	13.704.650	13.846.820

Staff salaries are analyzed as follows :

Amounts in €'	01/01 - 31/12/2018	01/01 - 31/12/2017
Salaries	7.575.134	6.845.113
Interpretation salaries (Facon)	471.745	214.828
Social security contribution	1.953.413	1.854.627
Dismissal allowances	30.763	22.668
Total	10.031.054	8.937.237

Expenditure per source of funding is analyzed as follows:

	EXPENSES 2018	EXPENSES 2017
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	8.503.624	9.963.319
EUROPEAN FUNDING	4.092.083	1.581.400
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	928.798	578.946
EEA GRANTS	119.834	1.308.464
NATIONAL CO-FUNDING OF EU PROGRAMMES (10%-20%)	60.311	414.691
	13.704.650	13.846.820

5.13. Other operating expenses

The other operating expenses are analyzed as follows:

<i>Amounts in € ' </i>	01/01 - 31/12/2018	01/01 - 31/12/2017
Other taxes, fines, and surcharges	30.385	8.245
Other expenses	6.449	-
Total	36.834	8.245

5.14. Other operating income

Other operating income is analyzed as follows:

<i>Amounts in € ' </i>	01/01 - 31/12/2018	01/01 - 31/12/2017
Foreign exchange income	-	-
Income from previous years	10.953	486
Total	10.953	486

5.15. Financial income / expenses

The financial income is analyzed as follows:

<i>Amounts in € ' </i>	01/01 - 31/12/2018	01/01 - 31/12/2017
Bank interest income	4.628	739
Total	4.628	739

The financial expenses are analyzed as follows:

<i>Amounts in € ' </i>	01/01 - 31/12/2018	01/01 - 31/12/2017
Bank expenses	16.322	20.060
Total	16.322	20.060

5.16. Income tax

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

<i>Amounts in €</i>	31/12/2018	31/12/2017
Income tax	45.169	47.453
Differences from tax of previous years	0	0
Other taxes not included in the operational costs	0	0
Total	45.169	47.453

5.17. Other contingent liabilities and contingent assets

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

5.18. Unaudited tax years

The organization has not been subject to regular tax audit since its establishment. The Management Board estimates that for the unaudited fiscal years no kind of prediction is required, as there will be no significant differences from a future tax audit.

5.19. Events after the balance sheet date

A from the events already mentioned, there are no subsequent events on the 31st of December 2018 that may significantly affect the organisation's financial status.

[Translation from the original text in Greek]

Independent auditor's report

To the members of «METAdrasi – Action for Migration and Development»

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Not for profit organization METAdrasi – Action for Migration and Development (the Organization), which comprise the statement of financial position as of December 31st 2018, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material aspects, the financial position of the Not for Profit Organization METAdrasi – Action for Migration and Development as at December 31st 2018, its financial performance and cash flows for the year then ended, in accordance with provisions of Law 4308/2014 as adopted.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs), as they have been transposed into the 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 from the Organization in accordance with the Code of Conduct for Auditors of the Board of International Standards on Auditors (IESBA Code), as incorporated into the Greek Legislation, together with the ethical requirements that are relevant to the 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 the Other Information. They are included in the Board of Directors’ Annual Report, for which reference is made in “Report On Other Legal and Regulatory Requirements”, but they do not comprise the Financial Statements and the Auditor’s Report on Financial Statements.

Our Report on the Financial Statements does not cover the Other Information and we do not express an audit opinion or other form of assurance on them.

In connection to our audit of the Financial Statements, our responsibility is to read the Other Information identified above and in doing so, evaluate whether the Other Information is materially inconsistent with the Financial Statements or the knowledge we acquired during our audit or otherwise appears to be materially misstated. If, in light of the knowledge and understanding of the Organization obtained in the course of the audit, we come to the conclusion that there is a material error in the Other Information, we are required to report that fact. We have nothing to report on this matter.

Management’s Responsibility for the Financial Statements

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

In preparing the Financial Statements, management is responsible for assessing of 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 other realistic alternative but to do so.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance 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 it is not a guarantee that the audit conducted in accordance with ISAs as incorporated into the Greek Legislation, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material when individually or collectively could reasonably be expected to affect the economic decisions made by users based on these financial statements.

As part of an Audit, in accordance with ISAs as incorporated in the Greek Legislation, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, by designing and executing audit procedures that respond to these risks and we obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of failing to detect a material error due to fraud is higher than that due to error, as fraud can involve collusion, forgery, deliberate omissions, false assertions or overriding internal control.
- Obtain an understanding of internal control procedures relevant to the audit, in order to design audit procedures that are appropriate for the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Organization's internal control function.
- 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 disclosures and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate to those charged with governance, among other matters, the planned scope and timing of the audit, as well as significant audit findings, including any significant deficiencies in internal control functions that we identify during our audit.

Report On Other Legal and regulatory Requirements

Taking into consideration that management is responsible for the preparation of the Board of Directors' Annual Report, in accordance to the provisions of paragraph 5 of article 2 (part B) of Law 4336/2015, we note that:

- 1) In our opinion the Board of Directors' Annual Report has been prepared in accordance to the existing legal requirements of articles 43^a of Law 2190/1920 and its content corresponds to the attached Financial Statements for the year ended 31/12/2018.
- 2) Based on the knowledge we gained during our audit, for the Organization METAdrasi – Action for Migration and Development and its environment, we have not identified material inaccuracies in the Board of Directors' Annual Report.

Athens, 4th October, 2019
Konstantinos Koutroulos

Chartered Public Accountant
SOEL Reg. No: 25701





METAdrasi – Action for migration and development
www.metadrasi.org

 <https://www.linkedin.com/company/metadrasi>

 <https://twitter.com/metadrasi>

 <https://www.facebook.com/metadrasi>

 https://www.instagram.com/metadrasi_org

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2018

To date, METAdrasi has supported over 12,000 unaccompanied children and has conducted more than 1,400,000 interpreting sessions, facilitating the vital communication between refugees and competent services and entities.