



ANNUAL REPORT 2021

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METAdrasi – Action for Migration & Development

Civil Non-Profit Organization

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METAdrasi
ACTION FOR MIGRATION & DEVELOPMENT

ANNUAL REPORT

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Annual Report of Activities

METAdrasi - Action for Migration and Development is a non-profit, non-governmental organization that was established in December 2009. The organization's main principles and functions are **consistency, transparency, and innovation**. METAdrasi implements innovative actions that respond to critical and often long-term issues that are not adequately addressed by public or other civil society actors.

Its primary objective is to tackle and overcome the significant gaps in the management of migration and provide top-notch services for the reception and integration of refugees, migrants, and unaccompanied children in Greece. It is widely recognized for its exceptional efforts and contributions towards creating a more welcoming and inclusive society for individuals who are seeking refuge and a better life. Since its inception in 2010, it has been at the forefront of providing support and assistance to migrants and refugees, not only on the mainland but also in all entry points on the islands of the Aegean Sea, where it has made a significant impact.

METAdrasi operates in the following areas:

Provision of interpretation with the employment of more than 350 interpreters, trained and certified by METAdrasi, in 43 languages and dialects.

Protection of unaccompanied minors through a complete protection network which includes innovative actions such as accompaniments and representation of minors, guardianship, safe housing in urgent/transit accommodation at the borders, foster care, supported independent living for unaccompanied minors.

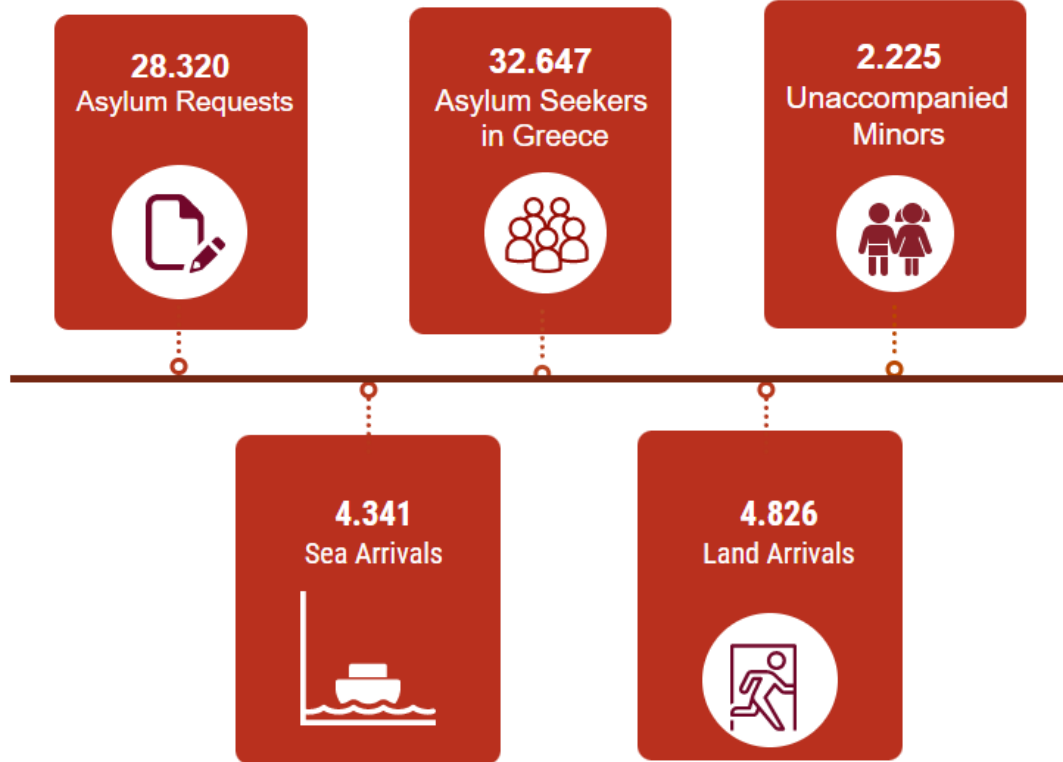
Protection of vulnerable groups including people with disabilities, women, and victims of trafficking, through targeted actions such as legal support, psychosocial support, and the provision of essential goods and services.

Education for refugees and migrants with Greek language courses, multilingual educational materials, as well as the provision of non-formal education and extra tutoring for children.

Integration of refugees and migrants into the labor market and the broader social fabric of the country on equal terms, and development of professional skills.



Refugee Situation in Greece: 2021



Some notable general developments on the refugee crisis during 2021 were:

- The designation of Türkiye in June as a safe third country for asylum seekers from Syria, as well as from Afghanistan, Bangladesh, Pakistan and Somalia. As a result, the use of admissibility procedures, previously only applied to Syrians, was extended to four additional nationalities, and the geographical scope of their application was extended to transfers to the third country and from inland Greece.
- The guardianship programme for unaccompanied minors, which was implemented by METAdrasi in cooperation with the Ministry of Labour's EKKA, was completed in August without any provision for the continuation of coverage. After the completion of the programme, METAdrasi with its own resources developed a smaller network of guardians (up to 9) in order to cover the particularly vulnerable cases of unaccompanied minors, especially at the entry points (September - December 2021)
- Reports¹ and practices of violent pushbacks of potential asylum seekers at land and sea borders multiplied, as evidenced by the announcement of the UNHCR in August.

- The construction of new Closed Controlled Structures was completed in Samos, Kos, and Leros.
- Asylum seekers who are granted refugee status are no longer eligible for housing through the ESTA programme and are required to vacate their homes within 30 days of receiving their asylum claim decision, although sometimes they have not yet received their residence permit and travel documents. Additionally, they will no longer receive the cash allowance to cover their basic needs once they leave their apartments.

New actions and innovations by METAdrasi:

METAdrasi despite the challenges, responded to changing needs and managed to implement innovative and crucial actions during 2021:

- Establishment of the first dormitory for homeless children in Greece, in the center of Athens, which housed a total of 197 children.
- Collaboration with the Special Secretariat for Unaccompanied Minors for the creation and support of the National Emergency Response Mechanism. Utilization of the already existing Day Center, Mobile Unit,

¹ <https://www.unhcr.org/gr/en/16207-unhcr-concerned-by-pushback-reports-calls-for-protection-of-refugees-and-asylum-seekers.html>

and the 24/7 Interpretation Line created by METAdrasi in 2020.

- In the context of harmonizing the procedures for the integration of unaccompanied minors into the national foster care system, METAdrasi, as an operational partner of the United Nations High Commissioner for Refugees, supported the efforts of the Ministry of Labor and Social Affairs for the reconstruction of an integrated foster care system, through training of professionals and foster families, provision of supportive services, etc.
- METAdrasi in collaboration with the Hellenic Olympic Committee, the Federal Office for Migration and Refugees (BAMF) and municipalities implements the European pilot program «Together in Sport», aiming to bring children closer to the local community with refugee children. The main goal of the program is, through sports as a social institution, for children and young asylum seekers to have the opportunity to learn more about sports, but also to develop relationships with their peers from local communities through sports.
- Participation in the program for voluntary relocation of unaccompanied minors to other EU member states and
- Creation of a Covid-19 Helpdesk

METAdrasi's response to Covid-19:

METAdrasi continued to try to mitigate the inequalities caused by the ongoing pandemic in 2021, particularly in terms of vulnerable groups' access to education and healthcare. We continued to:

- Operation of the 24-hour interpretation hotline with 43 available languages and dialects to support hospitals, schools, and other public institutions
- Provision of translation on public health in the languages spoken by refugees
- Support of homeless children through the Dormitory, Day Center, direct aid hotline, and Mobile Unit
- Accompany and place unaccompanied minors in facilities or foster families, even under strict public health measures and movement restrictions
- Provision of educational activities in-person and through distance learning
- Provision of interpretation in medical and social contexts, either in-person or remotely, even in difficult cases
- Collection and dispatch of humanitarian aid. We carried out 20 missions of humanitarian and healthcare supplies (552 boxes) to Reception and Identification Centers and Accommodation Facilities in Athens, Orestiada, Thebes, Andravida, Ritsona, Chios, Samos, and Lesbos.

Covid-19 Do you need help to get vaccinated?

Contact METAdrasi

For any issue you might be facing regarding your COVID-19 vaccination (e.g. lack of documents, delayed activation of your PAMKA or PAYYPA) or any other bureaucratic obstacle, you can contact METAdrasi and we will help you with any process required to assist in facilitating your vaccination.

Please send us a message with your name and preferred language, via **WhatsApp** (+306908091492) or we can assist you in completing your vaccination.

Si vous avez l'impression que quelque chose vous empêche votre vaccination contre le COVID-19 (e.g. a manque de documents, retard de l'activation de votre PAMKA ou de votre PAYYPA) ou autre obstacle bureaucratique, vous pouvez contacter METAdrasi et on vous aidera à faire les procédures demandées pour faciliter votre vaccination.

Envoyez un message avec votre nom et la langue que vous préférez, via **WhatsApp** au (+306908091492), pour qu'on puisse vous aider à compléter votre vaccination.

اگر آپ کو COVID-19 ویکسینیشن کے بارے میں کوئی بھی مسئلہ ہے (مثلاً پاسپورٹ کی کمی، PAMKA یا PAYYPA کی تاخیر یا کسی اور سرکاری رکاوٹ)، تو آپ METAdrasi سے رابطہ کر سکتے ہیں۔ ہم آپ کو ویکسینیشن کے لیے کسی بھی ضروری عملدرآمد میں مدد کرنے کے لیے تیار ہیں۔

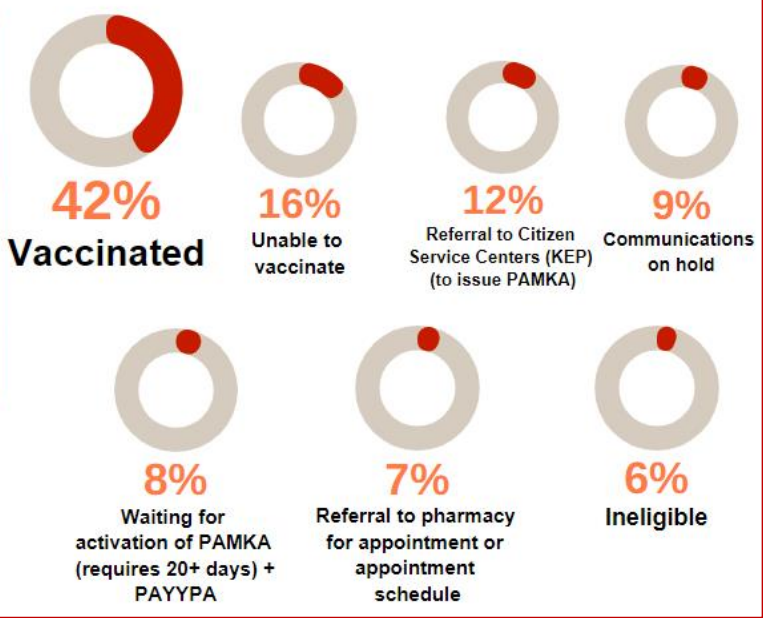
اپنا نام اور پسندیدہ زبان بتا کر، **WhatsApp** پر (+306908091492) یا اگر آپ کو ویکسینیشن مکمل کرنے میں کوئی بھی رکاوٹ ہے تو ہم آپ کی مدد کرنے کے لیے تیار ہیں۔

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Covid-19 Helpdesk

We created a special support office (helpdesk) to support refugees and migrants in completing Covid-19 vaccination procedures. We received **754 requests**, out of which:










Activities 2021





Interpretation Services

	233.601 interpretation sessions were completed
	1.303.243 words were translated




Unaccompanied Minors Protection Network

	4.307 unaccompanied children and other vulnerable persons were safely escorted
	2.810 unaccompanied children represented by a Guardian
	90 unaccompanied children were safely accommodated in 3 facilities
	27 unaccompanied children were placed in foster families
	100 unaccompanied teenagers stayed in Supported Independent Living apartments (SIL)
	362 homeless unaccompanied children received support from the Day Centre, 639 from the Mobile Unit and 197 were accommodated in the Dormitory
	54 children were linked to a mentor and received personalized support

Protection of Vulnerable Groups

	1,718 benefited from legal aid
	216 victims of torture received certifications
	28.000 visits by mothers with their children to mother and child places
	20 shipments of humanitarian aid

Education & Integration

	<p>925 adults in total participated in Greek language course 817 in Athens and Thessaloniki and 108 on the islands</p> <p>903 children participated in the non-formal education activities in Lesvos and Chios and 709 in Athens and Thessaloniki</p>
	<p>223 recognized refugees attended distance learning courses and 278 face-to-face courses in the framework of the HELIOS programme</p>
	<p>91 people were integrated into the labour market while 249 people benefited from individual career counselling appointments.</p>

1

INTERPRETATION



2021 per Action

INTERPRETATION

Without quality interpretation, there can be no quality management of migration flows. **In 2010, METAdrasi created an innovative system for effective communication between those seeking help and those offering it.** The system includes training, certification with exams, and field coordination with supervision and evaluation. METAdrasi's interpreters facilitate effective communication at all stages of the asylum process, as well as in refugee camps, housing facilities, hospitals, and schools throughout mainland Greece and the islands. Interpretation requests are served either by physical presence from permanent teams at points of interest or through an encoded videoconferencing system, which ensures that interpretation requests are covered even when demand is high or in rare languages.

In 2021, METAdrasi provided a total of **233.601 interpretation sessions**, of which 77% were done physically in **287 locations**, employing **294 interpreters in 59 languages**.

Throughout 2021, METAdrasi also provided translation and editing services for entities such as the United Nations High Commissioner for Refugees, the Asylum Service of the Ministry of Migration, the International Organization for Migration, etc.

Interpretation in the asylum procedure

Since 2013 METAdrasi has been providing interpretation services in the first degree at all Regional Asylum Offices (Central Service, the Regional Asylum Offices and the Independent Asylum task forces) throughout Greece (mainland and islands) and in the second degree of the asylum procedure, in all relevant procedures such as information, registration of asylum requests or family reunification, asylum interview in the first and second degree, as well as other administrative actions in cooperation with the Ministry of Migration and Asylum. The videoconferencing system was used in places where METAdrasi does not provide a permanent team of interpreters or the requests were exceptional.

During 2021, **27 points and related departments** of the Service were served. In total, **13.897 Asylum Claims, 14.832 Interviews, 65.565 administrative actions, 802 registration appointments, 40 other actions** were supported.

The rate of interpretation by physical presence and videoconferencing remained almost the same as in 2020, with the 2021 rate at 81.1% physical presence, compared to 79.6% in 2020, and 18.9% videoconferencing, compared to 20.4% in 2020.

It is worth noting that of the total actions carried out in 2021 (233.601 actions), 41.77% were for actions carried out for the needs of the

Asylum Service. This percentage remained exactly the same as in 2020 (41.75%).

During 2021, the Interpretation Department **processed and translated original texts of documents up to 181.184 words in 29 languages** after the request of the Asylum Service. The significant decline of 68.9% from last year's count of **582.585 words** can be attributed to the successful completion of the Asylum Service's digitalization project. This initiative involved the translation of extensive and diverse texts in multiple languages.

Interpretation in Reception and Identification Centers

Since 2010 and for several years, METAdrasi has provided interpretation services to border authorities, especially from 2014 to 2018 with the creation of reception centers.

From the beginning of the operation of the refugee reception centers (camps), during the large refugee flows of 2015-2016, METAdrasi substantially assisted by covering interpretation needs either with physical presence or via telephone, in centers throughout Greece. It provides interpretation to the administrative staff of the Reception and Identification Service (RIS), to the medical teams of the National Public Health Organization (EODY) and to the Refugee Education Coordinators operating within the hospitality structures of the First Reception Service in the mainland.

In 2021, METAdrasi continued its strong support to EODY and RIS, with permanent teams and also on an ad hoc basis, in **24 reception and identification centers, in 18 languages and dialects**, with the support of the International Organization for Migration (IOM).

Interpretation in Hospitals

From 2011 to 2016, METAdrasi, due to the complete lack of interpretation in hospitals, started voluntarily and with its own resources the provision of interpretation on the islands (Samos, Chios, Kos, Lesbos, Leros) either in person or via telephone. Since 2016, there has been a constant provision of interpretation services on the islands and since 2018 in hospitals in Athens, Thessaloniki, and Ioannina, as well as pilot services via teleconference.

From 2016 to 2021, METAdrasi ensured more stable support from International Migration Organization (IOM) in a total of **66 hospitals with daily presence** throughout Greece, both in person and by telephone, and ensured a stable daily presence at the Agia Sofia and Aglaia Kyriakou Children's Hospitals, the Athens Polyclinic, the Tzaneio Hospital, the Chalkida Hospital, the University Hospital and Hatzikosta Ioannina, the Gennimatas Thessaloniki Hospital, the Papageorgiou and Hippocrates Thessaloniki Hospitals, while new coverage points were added such as the Athens Polyclinic, the Didymoteicho, and Larissa Hospitals, etc. At the same time, they covered emergency incidents and provided many hours

of telephone interpretation during the different phases of COVID-19.

We have established and maintained a **24-hour interpretation hotline** for **hospitals, police stations, and schools** throughout the country. This hotline has been instrumental in providing **emergency interpretation services** for hospitals throughout the year, covering a total of **2.723 sessions** (equivalent to 520 hours of interpretation) for **51 hospitals** across the country. Our commitment to this service has been unwavering, and we are grateful for the opportunity to support those in need.

Interpretation in schools

Since January 2018, METAdrasi, in collaboration with the Ministry of Education and Religious Affairs, provides **interpretation services in public schools and educational centers of Temporary Accommodation Facilities**, with the aim of enrolling and facilitating the integration of refugee and migrant children into formal education. In the span of four months, starting September 2021 and ending in December of the same year, «Interpretation in Schools», with UNICEF's support has facilitated the visits of certified interpreters fluent in over 12 languages to more than **47 schools** located in Attica, Central Macedonia, and Epirus. Interpretation is provided on a frequent, consistent, and scheduled basis in schools in Attica, Central Macedonia, and Epirus, areas where the majority of the refugee population within the

country is hosted. Additionally, requests from Educational and Counseling Support Centers (KE.D.A.SY.), Special Schools, and Refugee Hosting Structures are also served. Specifically, during the period of September to December 2021, we served **2 KE.D.A.SY centers** and **1 special elementary school in Athens**. Moreover, we fulfilled **2 requests from the Education Coordinators of Refugees in Thessaloniki** for the Intercultural Gymnasium of Evosmos, for children residing in the Diavata camp.

Emergency interpreting requests can be handled through the physical presence of an interpreter, as well as via videoconference or skype. The languages covered are mainly Arabic and Farsi/Dari, while Urdu/Panjabi, Turkish, Chinese and Kurdish (Sorani/Kirmanji) are provided according to needs and availability.

Interpreting in the context of asylum seeker protection activities

METAdrasi provided interpretation for the protection and information needs of asylum seekers through UNHCR's programmes and support, with physical presence, locally relocated interpreters, ad hoc missions, as well as via videoconference or telephone, which remained the main means of providing interpretation due to the continuation of the Covid-19 pandemic. In total, **27.408 sessions** were completed in 2021, most of which were conducted in Arabic, Farsi-Dari and French.

Interpretation hours reached 12.399, while the majority of the hours were carried out at the EHPAs of Samos, Chios, Lesbos and the Vostaneio Hospital. Finally, **35.222 words were translated and edited** mainly in English, French, Arabic, Farsi, Somali, Dari and to a lesser extent in Kirmanji, Sorani, Urdu and Bengali.

METAdrasi provided interpretation support for UNHCR's protection and information efforts in various locations, including Detention Centres, PROKEKA, KEMs, UNHCR Information Centres, and upon request from municipalities, regions, and UNHCR partners. In total, there were **1.217 interpretation sessions** that lasted for a total of **857 hours**.

Interpretation for survivors and survivors of gender-based violence

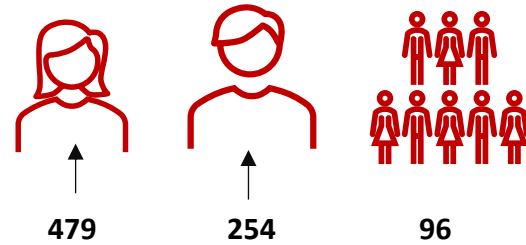
As of April 2020, METAdrasi - with UNICEF's funding - provides targeted interpretation to survivors of gender-based violence in more than 33 counselling centres and shelters (in the framework of external partnerships with KETHI), civil society organizations, public organizations and police stations. Given the gender dimension of abuse, beneficiaries can choose the gender of their interpreter, in order to maximize their safety and facilitation in communicating their experiences.

During 2021, the following were supported:

1. Hostels and counselling centres
2. Civil society organizations
3. Police stations

4. Public bodies

A total of **829 requests** for interpretation in **26 languages and dialects** were served..



523 sessions were covered via **telephone/viber** and other applications, while **306 were served with an interpreter physically present**.

An important event during the implementation of the project was the support of a request in September 2021 for the General Police Directorate of Athens (GADA) regarding a serious case of human trafficking.

24-hour COVID-19 hotline and other pandemic actions

The 24-hour interpretation line with **43 available interpreting languages** continued to operate successfully in 2021, facilitating communication between public institutions such as public hospitals and police stations, as well as schools, the Special Secretariat for the Protection of Unaccompanied Minors, and asylum seekers, refugees and migrants. **3.401 interpretation sessions** were carried out, representing **686 hours of interpretation in 22 languages**, with Farsi, Arabic and Dari being the languages most requested. 80% of the requests served were from EODY or hospitals

throughout Greece. In total 51 hospitals were supported. The line operated with funding from UNHCR and the Kahane Foundation.

Monitoring and Interpretation for UNHCR Cash Assistance (PDM & CBI)

Within the framework of UNHCR's financial programme (CBI) for asylum seekers, METAdrasi provided specialized interpretation services to UNHCR teams for the efficient and timely validation of beneficiaries' data as well as translations of information material. In 2021, METAdrasi's role was expanded both in Crete and Lesbos to support UNHCR's CBI teams based on operational needs, as well as other partners (CRS), upon request. In Crete in particular, METAdrasi undertook the data validation and the issuance of new cards for the urban population benefiting from the ESTIA programme.

METAdrasi was also in charge of data collection through questionnaire-based interviews (PDM) to monitor the activities of the beneficiaries after the distribution of the regular financial assistance throughout the country (CBI). In addition, it contributed to the process of collecting and recording additional qualitative characteristics of resident beneficiaries in urban centres conducted by UNHCR. During the implementation of the project, several protection issues as well as vulnerable cases of beneficiaries were identified and reported to UNHCR through the relevant procedures. Following the discontinuation of financial

assistance to urban populations as of 1/7/2021, METAdrasi, under the guidance of UNHCR and in coordination with the competent department of the Ministry of Migration and Asylum, acted as a referral agency for the housing requests of its beneficiaries in Crete.

From January to September 2021, **7.376 interpretation sessions** were carried out through missions, tele-interpretation and physical presence of interpreters. A total of **1.777 beneficiaries in Crete and Lesbos** (face-to-face and remote) and **1.539 households** were validated to receive financial assistance. 3 rounds of telephone/face-to-face interviews of beneficiaries were completed using questionnaires under the PDM and data was collected from **1.206 beneficiaries**.

The project facilitated and supported beneficiaries' access to UNHCR's financial assistance and mapped the ways to use it and further needs of a large sample of the beneficiary population.

The project was completed in September 2021 as the transfer from UNHCR to the Ministry of Migration and Asylum was announced.

Interpretation for Migrant and Refugee Communities

METAdrasi is committed to assisting organizations that are unable to provide interpretation services due to resource constraints. Despite the many obstacles they face, these organizations remain steadfast in their efforts to assist asylum seekers and

refugees, especially in the critical area of healthcare. METAdrasi has played a critical part in ensuring that these vulnerable individuals receive the necessary assistance to overcome their difficulties and access the essential services they need. These requests are assessed and covered either voluntarily or with the organization's own resources. In 2021 METAdrasi covered with its own resources **60 requests for more than 10 institutions throughout Greece.**

Training, Certification, Supervision and Evaluation of Interpreters

During 2021, METAdrasi conducted 5 Interpreter Training Seminars (71st - 75th) in which **73 candidates participated** and **34 new interpreters were certified** in Dari, Farsi, Arabic, French, Somali, French, Somali, Swahili, Lingala, Kurmanji, Kurmanji, Georgian, Albanian, Bengali, Punjabi and Susu.

There were **37 oral examinations** for upgrading our interpreters, of which 21 passed, while a) training of staff and interpreters of the municipality of Ioannina, b) training of users of interpreting services in the 7th & 8th training seminar of METAdrasi's candidates for guardianship of unaccompanied minors, c) in METAdrasi's Education sector and the HELIOS programme, d) to the operators of the 24-hour line (Special Secretariat for the Protection of Unaccompanied Minors), e) in the 16th seminar of METAdrasi's accompaniments of unaccompanied minors, f) to representatives of

the OAED, the Network for the Rights of the Child, to representatives of the GCR, in the framework of our cooperation with external bodies.

Also, a retraining of the interpreter teams and the teams of interpreters of Lesbos, Chios, Kos & Samos regarding the Code of Conduct and the enrichment of terminology was organized, following the evaluations and their results for the interpretation services provided.

A **seminar** was held in cooperation with the **Torture Victims Certification Unit** for 25 interpreters who are frequently employed in the Unit, a **seminar on Prevention and Response to Sexual Harassment Incidents, Exploitation and Abuse** to 12 representatives of the Interpretation Section, and to the administrative staff, and finally a glossary (general and medical terminology) in Sinhala, , Arabic (military and medical terminology), and a Farsi (medical and military terminology).

2

UNACCOMPANIED MINORS PROTECTION NETWORK



UNACCOMPANIED MINORS PROTECTION NETWORK

Safe accompaniments of unaccompanied minors

In order to resolve the chronic problem of the prolonged stay of unaccompanied children in detention centres, reception centres, hospitals and other precarious conditions, METAdrasi has created since its establishment, a network of trained guardians that organizes the safe transfer of unaccompanied children to appropriate accommodation facilities and airports for the purpose of family reunification in another EU country.

In 2021, **1.763 accompaniments** were carried out and **4.307 unaccompanied children** and **31 vulnerable persons** (victims of gender-based violence) were safely escorted.

Guardianship and representation of unaccompanied minors

The Guardianship Network, which is pioneering for Greek standards, is one of METAdrasi's most important and successful actions. Since its pilot launch in 2014, METAdrasi's specially trained guardians, authorized by the local prosecutors, have offered valuable and personalized support to thousands of unaccompanied children, looking after their best interests and providing them with representation in the asylum procedure. In this ongoing and sustained endeavor, METAdrasi places a significant emphasis on the

significance of this vital action for safeguarding the welfare and well-being of children. As of September 2021, **75 guardians** and representatives of minors in **14 locations** have represented and supported **2.810 unaccompanied children**.

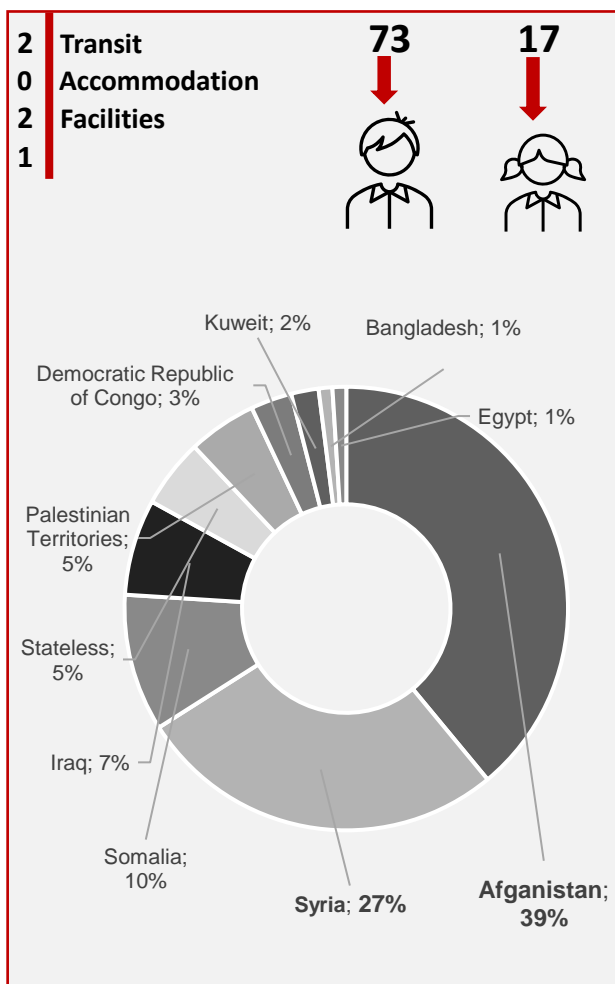
Transit Accommodation Facilities for unaccompanied minors

METAdrasi, in the framework of protection of unaccompanied minors, has created Transit Accommodation Facilities for Unaccompanied Minors in **Samos** and **Chios**.

The aim of the Action is to minimize or even eliminate the time of the unaccompanied minors' stay in detention centres, until the procedures provided by law are completed, for their safe escort by METAdrasi's team of guardians to permanent Accommodation Centres for Unaccompanied Minors all over the Greek territory. The facilities of Chios and Samos are the only ones on these islands. METAdrasi's Transit Accommodation Facilities provide a secure and appropriate environment for unaccompanied minors. The specialized interdisciplinary teams (psychologists, social workers, special educators and nurses) and the auxiliary staff, with the support of METAdrasi's interpreters, offer care to the children, ensuring that their daily needs are met. Psychological and social support, medical care and legal counselling are also provided.

In 2021, Athens Accommodation Facility was funded by the National Programme of the Asylum, Migration and Integration Fund (AMIF), while the Facilities of Chios and Samos operated with EEA Grants - Active Citizens Fund, private and own resources of the organization.

In 2021, **90 children** were safely hosted in **3 facilities** and **50 volunteers** hosted the shelters. The ethnographic and demographic characteristics of the children as recorded in 2021 are as follows:



Supported Independent Living for unaccompanied minors

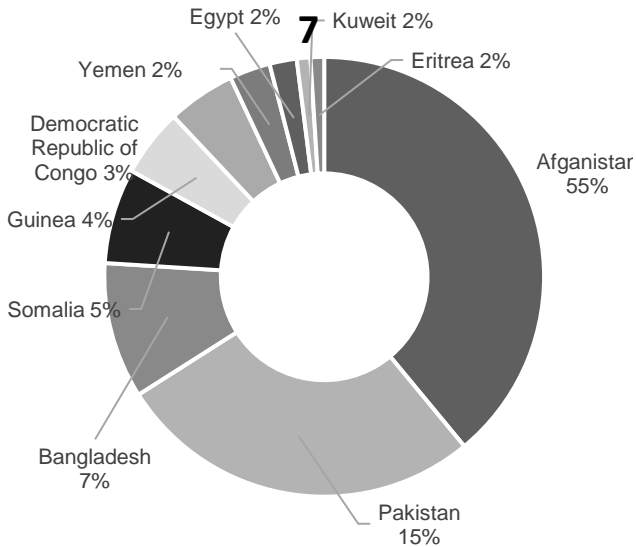
In 2018 METAdrasi started for the first time in Greece the Supported Independent Living for 16-18 years old refugees and asylum seekers.

Adolescent empowerment and **skill development** are the core objectives of this alternative care approach. It aims to facilitate a **seamless transition to independent adult life**

and **foster integration into Greek society**. In January 2021, METAdrasi had 14 apartments in Athens, 3 in Thessaloniki, 3 in Ioannina and 2 in Kalamata. As of April 2021, due to a change in funding, METAdrasi operated 9 apartments in Athens, 2 apartments in Kalamata, while the apartments in Ioannina were closed in October of the same year. The decrease is due to reduced referrals of hostels of the Special Secretariat which created vacancies in the apartments.

The apartments were financed by the Asylum Migration and Integration Fund, the Kahane Foundation, the Swiss State Secretariat for Migration (SEM) and METAdrasi's own resources, while volunteers provided remedial lessons in Greek, English, Computer, Painting and Cooking.

In 2021, **100 teenagers** were accommodated in a total of **22 apartments**.

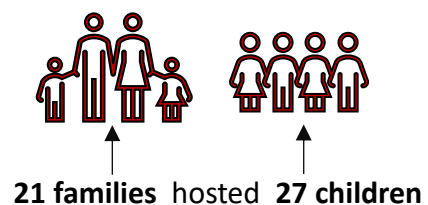


Foster care

Foster care is internationally recognized as the optimal model of child care. Prior to 2016, **93** unaccompanied children were not able to experience the comfort of foster care within a family setting. However, in response to the refugee crisis, METAdrasi launched a short-term foster care program in collaboration with the EEA, which aimed to provide temporary family environments for these children until they could be reunited with their family.

However, due to the growing number of unsuccessful reunification attempts, the program was expanded in 2017 to include long-term foster care with the possibility of adoption. After 2021, METAdrasi directs interested individuals to apply for foster care through the online platform of the National Register of Minors, via their Region. In November, a Memorandum of Cooperation was signed between the Ministry of Health and UNHCR, according to which METAdrasi as an Operational Partner will carry out actions to strengthen foster care, such as training public professionals on foster care, training of prospective foster parents and providing interpretation and legal support for children in foster families

In 2021, **27 unaccompanied children** continued to remain in foster care. At the same time, due to the new system, **70 unaccompanied minors were registered in the new National Register of Foster Minors** on the platform waiting for a family to be found.



Network for the Protection of Homeless Unaccompanied Minors

It is estimated that at the beginning of 2021 more than 600 unaccompanied minors were

homeless in Athens. In response to this great need, in April 2021, the Dormitory for homeless children opened its doors, offering a holistic network of services in cooperation with METAdrasi's Day Centre and Mobile Unit, which were already operating since 2020. The Day Centre provides legal and psychosocial support, educational and recreational activities. The Mobile Unit provides on the spot support to homeless children. During 2021, both the Day Centre and the Mobile Unit also supported the National Emergency Response Mechanism of the Special Secretariat for Unaccompanied Minors.

The actions for homeless unaccompanied children were funded by UNHCR, the Municipality of Athens, private donations and own resources, while other CSOs supported the action with food donations (Boroume, Desmos, Odyssey).

~ **1.198**
children
supported

<p>2 Network for the 0 Protection of 2 Unaccompanied 1 Minors</p>	
<p> METAdrasi's Dormitory provided to 197 children an appropriate and safe space where they eat, sleep, wash their clothes, access and meet all their basic needs</p>	
<p> 639 children were served by the Mobile Unit</p>	
<p> 362 children received legal, psychosocial support, educational and recreational activities at the Day Center.</p>	



Figure 1: The Homeless Network poster

Mentoring Programme

METAdrasi, has been actively involved in the European project PROUD, which was initiated to promote the well-being and integration of unaccompanied minors into the local community. As part of this project, METAdrasi has been managing the Mentoring Program since December 2020, which aims to empower minors and help them transition into adulthood with ease.

PROUD is a unique initiative that advocates for Supported Independent Living as an alternative form of care and protection for unaccompanied minors. This model of support involves

providing beneficiaries with accommodation, essential supervision, and access to a range of protection services. The ultimate goal of this model is to equip unaccompanied children with the skills and adaptive capacity they need to thrive as they transition to adulthood within the local community in which they live.

In the 10 months since the pilot program was launched, despite the lockdown due to the Covid-19 pandemic, the Mentoring Program has successfully supported **54 children**, providing them with the guidance and resources they need to grow and develop. Additionally, a total of **83 mentors have been trained** to work with these children, ensuring that they receive the best possible support and care.

Overall, the PROUD project has been a resounding success, thanks in no small part to the efforts of METAdrasi and its Mentoring Program. By providing a safe and supportive environment for unaccompanied minors, this initiative has helped to promote their empowerment and integration into the local community.

Family Reunification

The family reunification programme for unaccompanied minors with their relatives in EU Member States through the procedure of Regulation 604/2013 (Dublin III) was a pioneering programme, as it provided legal support to unaccompanied minors who wished to be reunited with their family member(s)

residing in an EU Member State as well as in Switzerland, Norway, Iceland. This program was accessible to **unaccompanied minors who were identified through the National Emergency Response Mechanism**, either receiving direct referrals of unaccompanied children from the National Dublin Unit, or children who were visiting METAdrasi's Day Center, or staying at METAdrasi's Unaccompanied Children's Dormitory. The program's lawyers contacted the child, his/her relatives, the National Dublin Unit and secured the necessary documents, such as consent documents from the relatives, documents proving the relationship of the parties which they took care to translate into the language of the Member State at the expense of the program, drafted the Assessment of the Unaccompanied Minor's Best Interest. In several cases where the Member State questioned the kinship of the two parties, the programme covered the costs of the DNA test. If the final answer of the Member State was negative, other organisations providing legal assistance were contacted in order to submit applications for annulment to the administrative courts of the Member States in order to obtain the final acceptance of reunification through the courts. During 2021, METAdrasi completed 72 cases.

3

PROTECTION OF VULNERABLE GROUPS



Legal assistance on the islands

METAdrasi provides since 2011 free legal support to asylum seekers and particularly vulnerable groups on the islands of the East Aegean (Lesbos, Samos, Chios, Kos, Leros) in all stages of the asylum procedure in first and second instance, and provides representation before domestic and international courts.

In 2021, a total of **1.718 persons** benefited from the services of legal advice and legal representation at first and second instance, as well as legal representation before the Competent Courts.

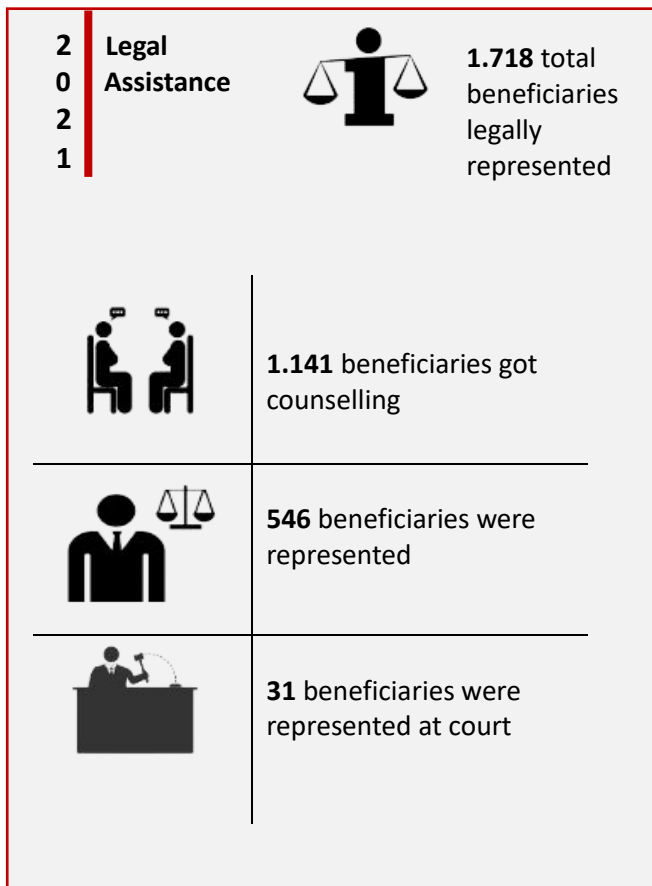
The legal representation and the intervention of the lawyers with the **provision of legal advisory services** both at **the Reception and Identification stage** and **at the first stage of the examination of applications for international protection**, especially in the cases of vulnerable persons, has been crucial. Positive results were also achieved in several family reunification cases. An indicative example is the case of an unaccompanied minor who while residing at the detention facilities of PROKEKA Kos, after - METAdrasi's legal interventions - was recognized as an actual minor and an application for reunification with his family in Germany was filed and at last accepted by the German authorities.

In the context of a generalized practice of imposing administrative detention, especially

at Kos site, the contribution of lawyers has been crucial in ensuring applicants' access to mechanisms for recognizing their vulnerability, preparing them for their first degree interviews and challenging detention decisions.

Of major importance also in 2021 was the assistance to unaccompanied minors who had been incorrectly registered as adults, with key interventions both in age assessment procedures and referrals to the Children's Advocate when necessary.

Second degree representation was proven crucial in 2021 as well, given the underutilization of the Asylum Service's Registry of Advocates at most project implementation points. With regard to representation before the Competent Courts, the assistance of lawyers was very significant, with the filing of Applications for Annulment and Suspension (11 in number) before the Athens Trial Court of First Instance against second instance decisions of the Appeals Authority. In some cases, a stay of execution of the above decisions was granted, while the decisions on the applications for annulment are pending.



Certification of victims of torture

Since 2011 METAdrasi has been the only organization in Greece that certifies victims of torture through the **interdisciplinary evaluation** of the torture complaints according to the principles reflected in the Istanbul Protocol. The certificate ensures a fair examination of the survivor's asylum claim and facilitates the survivor's access to appropriate services and protection.

The **Advocacy Report** on victims of torture was completed in 2021, highlighting the problematic legal framework in Greece, the lack of protection for this particularly

vulnerable group, and suggestions for improvement.

Training seminars were held for institutional bodies and civil society organisations, as well as for institutional actors, while a corresponding special guide with definitions and necessary tools was created in an effort to enhance the knowledge of public bodies in order to be able to identify potential victims and support them more effectively. In total, **more than 130 people (institutions) and more than 200 workers from civil society organisations were trained.**

In order to provide holistic support to victims, METAdrasi created a **network of 6 scientists of different health specialties with 40 participants offering free medical services** to victims of torture and beneficiaries of the programme.

The action was implemented with the support of the Bodossaki Foundation under the ActiveCitizens Fund, EEA Grants 2014-2021 and the Liu Kuo-Chun Educational Foundation and will continue in 2022.

In 2021, **216 survivors received certification.**

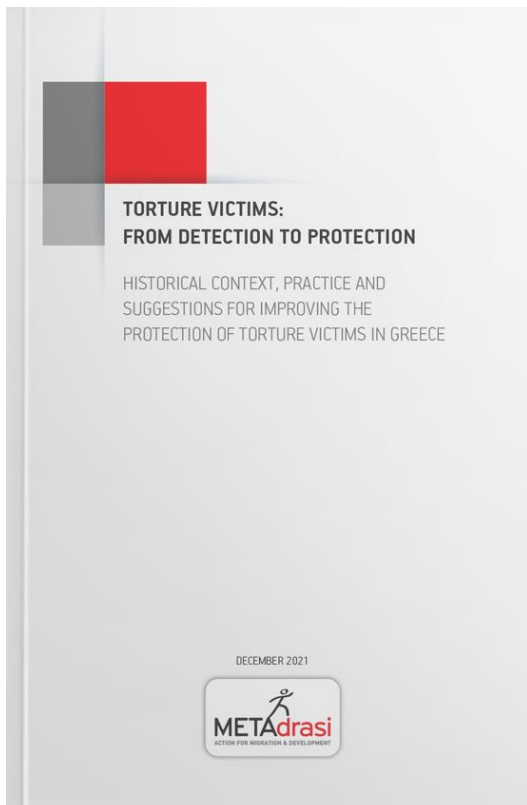


Figure 2: «Torture victims: from detection to protection»: historical context, practice and suggestions for improving the protection of torture victims in Greece

Mother and child space in the asylum service

The specially designed spaces at the **Asylum Offices in Athens and Thessaloniki** provide **pregnant women and mothers with their children a safe place where they can rest, breastfeed and keep their children creatively occupied** during the long waiting hours at the Regional Asylum Offices and their outdoor areas. Recognizing this need, METAdrasi launched this action with its own resources and in partnership with the Asylum Service in 2016. The action is carried out with the valuable help of our volunteers, in Athens since 2016 and in Thessaloniki since 2017, and is a small but

targeted intervention that makes a difference in the lives of the beneficiaries.

In the midst of the Covid-19 pandemic in 2021, the **information booklet was created with instructions on personal hygiene**, the difficult days of a woman's period, etc. in Arabic and Farsi so that mothers who visit the Site can be informed and discuss any questions or fears especially during the pandemic period.

In 2021, the Athens and Thessaloniki sites received **28.000 visits from mothers with their children**, exceeding the target.



Figure 3: METAdrasi's Breastfeeding Material

for people with cerebral palsy. 3 young people (+18) became self-employed.

Supported independent living for young former unaccompanied minors (18+)

This programme aims to bridge the gap in the provision of housing and support for unaccompanied minors who are coming of age and from one day to the next find themselves without any supportive environment. Recognizing this problem, METAdrasi launched in 2019 with its own resources, and with the help of private individuals, the 18+ program to continue supporting the young adults / former unaccompanied minors in all areas, from safe housing, psychosocial and legal support, interpretation, connection with the labour market, having as ultimate goal the empowerment of young adults to complete school, develop their skills, evolve and become independent. We provide scholarships with our own resources, so that young adults can complete their studies. METAdrasi implements this action with donations from individuals and with the support of the Kahane Foundation.

The first apartment started operating in 2018 and housed 4 boys. In 2021, **27 young former unaccompanied minors were served**, some of whom **obtained a high school diploma and took the Panhellenic Examination**, while **others found jobs** in fields such as boat engineering, shoe production and as assistants



Figure 4: Our young adult at SIL (18+) Athens

4

EDUCATION AND INTEGRATION



Language courses for adults



METAdrasi offers, since its founding, **free Greek language courses** to refugees and migrants, while in 2020, **English** and **German** language courses were added. Dedicated volunteers and teachers provide courses at **4 levels of language proficiency** in Athens and Thessaloniki.

In the first semester of 2021, pandemic measures resulted in the continuation of online courses. Very important was the intensive preparation of teachers and the familiarization of teachers and students with the procedures and teaching materials of the distance courses. From June 2021, the face-to-face courses were resumed again, observing all anti-pandemic protocols. The language courses received the financial support of the Captain Vassilis and Carmen Konstantakopoulou Foundation and the Liu Kuo-Chun Educational Foundation.

During the first months of 2021, the courses continued to be delivered online, asynchronously but also with modern teaching sessions and personalised learning materials tailored to the specific needs of the students shared via WhatsApp.

As of July 2021, METAdrasi, with the support of UNHCR, started providing Greek language courses in Chios and Lesbos, with the main objective to start learning Greek language from the borders, so that applicants and refugees are

more prepared to enter the society and the labour market.

2 0 2 1	Education: Adults		Mainland: 817 students
			Islands: 108 students

Programme of support for recognized refugees HELIOS

METAdrasi has been participating in the HELIOS program since 2019, **aiming to promote the integration of recognized refugees in Athens**, and especially to support them during their transition from the camps to independent living. **Greek language courses, skills development and familiarization with Greek society and culture** are provided, as well as **support for housing and job placement**. The programme is funded by the International Organization for Migration and is implemented in cooperation with the International Rescue Committee as METAdrasi's partner and the National Centre for Social Research (EKKE).

In 2021, **223 recognized refugees/refugees in need of protection attended the distance learning courses** of the HELIOS programme, and **278 attended the face-to-face courses**.

Stepping Stone: integration for adults

Two years after the peak of the refugee crisis in Greece in 2015, refugee integration was even more critical. In response, METAdrasi launched the Stepping Stone program in 2017, which aims to support refugees and migrants during their integration into Greek society. It offers job counselling, professional orientation, support in creating a CV and preparing for the interview, job search techniques and networking with the labour market with the main goal of finding a job and the self-employment of the beneficiary.

In 2021, the **Job Club** was launched where beneficiaries have the opportunity to look for a job with the help of a job counsellor, following specific techniques. At the same time, **8 seminars with 4 different themes** were organized, while new links with the labour market expanded the network of partner companies and organisations.

The programme is implemented with the financial support of the Captain Vassilis and Carmen Konstantakopoulou Foundation.

In 2021, **91 people found employment** and **249 people actively benefited** from the programme's services.



Figure 5: Job Club poster

Step2School: education for children

The majority of refugee children living in accommodation centres and apartments throughout Greece have little or no access to formal education. In the summer of 2017, we held a summer education programme in Athens with a great response. Since October 2017, we have been offering supportive non-formal education courses focused on the Greek language, aiming at the smooth integration of refugee and migrant children in public schools. During 2018, the programme was extended to Thessaloniki.

From September 2021 the age range of pupils was extended from 4 to 18 years old with the

creation of an activity space, while the language and remedial teaching courses were enriched with computer courses for children aged 8-12 and creative Greek language workshops, through storytelling, theatre pedagogy, music, dance, etc. for children of all ages.

In 2021, **709 children attended classes** in Athens and Thessaloniki.

Education for children on the islands

Refugee children arriving on the North Aegean islands remain stranded there for a long time without access to formal education. Since January 2018 we have been meeting the educational needs of children staying in accommodation centres on the islands by providing **two non-formal education centres in Lesbos and one in Chios**. The education takes place outside the camps, aiming at the integration of the children into Greek society.

In 2021, activities on the islands of Chios and Lesbos were particularly affected by the pandemic and the suspension of face-to-face teaching. Despite the difficulties in implementing the distance learning courses due to the lack of connectivity and the absence of digital media in the camps, METAdrasi's staff operated with a **specially designed distance methodology**, thus serving most of the students. In addition, in collaboration with math teachers, **two diagnostic tools for math**

for ages 6 - 12 and 13 - 17 were created, and in collaboration with an English teacher, **diagnostic tools for English** for children and adolescents were completed. As of July 2021, the Student's ID (individual student card) process was formulated, which includes **monthly tests in all subjects to monitor students' progress** with qualitative performance indicators.

903 children participated in the non-formal education activities in Lesbos and Chios.

The education programmes for children on the islands are implemented with funding from UNHCR and UNICEF.

Scholarship Provision

A key issue for the integration of refugees and migrants is the difficulty of access to education and in particular their admission to higher education. According to UNHCR, in 2016, less than 1% of young refugees worldwide had access to higher education, in 2016. There are many reasons for this low rate, including learning gaps due to school drop-outs, incomplete academic credentials, financial constraints and limited fluency in the language of instruction.

Seeking to facilitate access to higher education for refugees and asylum seekers, **METAdrasi launched a pilot scholarship programme** in April 2021, **implemented with its own resources**.

In 2021, **22 refugees** attended higher education programmes at the American institution «University of the People» which offers the possibility of distance learning and obtaining a relevant diploma.

Akelius Programme

On the occasion of the pandemic period and the need for modernization of educational tools, METAdrasi, in cooperation with UNICEF, launched in June 2021 the Akelius programme. The programme concerns the **use of a digital environment for language learning** (Greek, English, German, etc.) in formal (DYEP and Reception Classes) and non-formal education structures. The project aims at the use of digital educational tools by students and teachers for language learning for people from refugee and migrant backgrounds.

As of June 2021, Akelius is being implemented in **4 METAdrasi non-formal education centres** and **20 public schools**. **613 students** have used Akelius in METAdrasi and **174 teachers** have been trained on "Blended learning using the Akelius digital language course".



Together in Sport

The "Together in Sport" initiative, which was launched in January of 2021, was designed to **instill in young individuals** the essential principles and beliefs of **sportsmanship**, including **fair play** and **respect**. The program aimed to introduce them to regular, organized sporting activities under the guidance and **supervision of certified coaches**. Moreover, the project sought to foster cooperation and positive relationships between young refugees and their Greek counterparts through the medium of sports. The program was successfully implemented across three regions, namely **Attica, Kavala, and Ioannina**, and

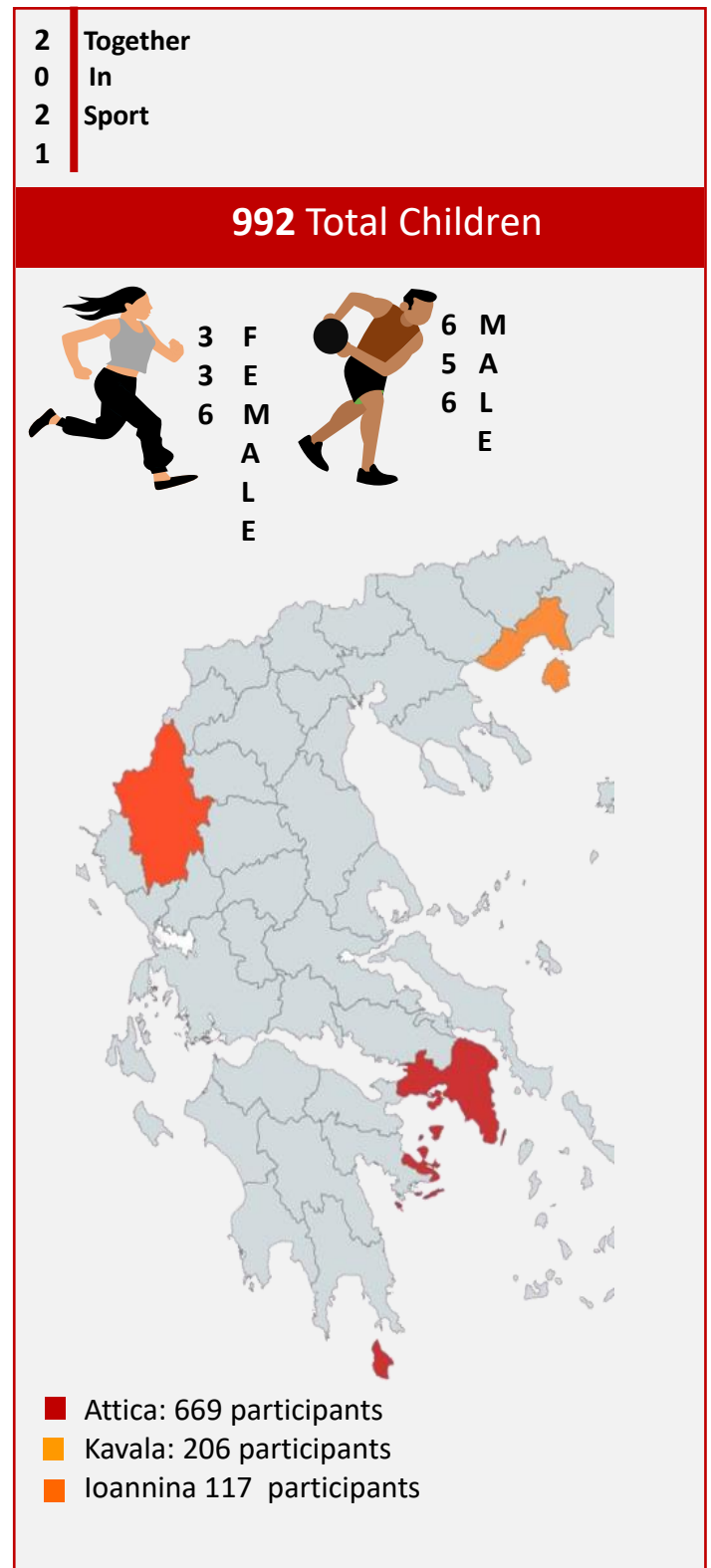
received participation from **over 12 school units**.

Minors between 7 to 17 years old, who are currently residing in camps and shelters, were given the opportunity to engage in various sports activities. These activities were not limited to the confines of the camps, but were instead conducted in open areas such as municipal stadiums and sports facilities. The underlying objective of these initiatives was to **promote the integration of refugee children into the Greek society**, and to **foster an environment of peaceful coexistence amongst children from diverse cultural backgrounds**. Through these sports activities, **social cohesion was strengthened**, thereby creating a sense of unity and harmony within the community. "Together in Sport" aims to:

- Cultivate and disseminate values such as respect, team spirit and intercultural acceptance.
- Introduce the participants to the values of Olympic Education.
- Improve the daily life of refugee children/adolescents and strengthening their sense of belonging.
- Strengthen existing structures and initiatives for the reception and care of refugee children at local level.

The project is funded by the European Asylum, Migration and Integration Fund (AMIF) through

the German Federal Office for Migration and Refugees (BAMF) and the German Olympic Confederation (DOSB), in cooperation with the Hellenic Olympic Committee.

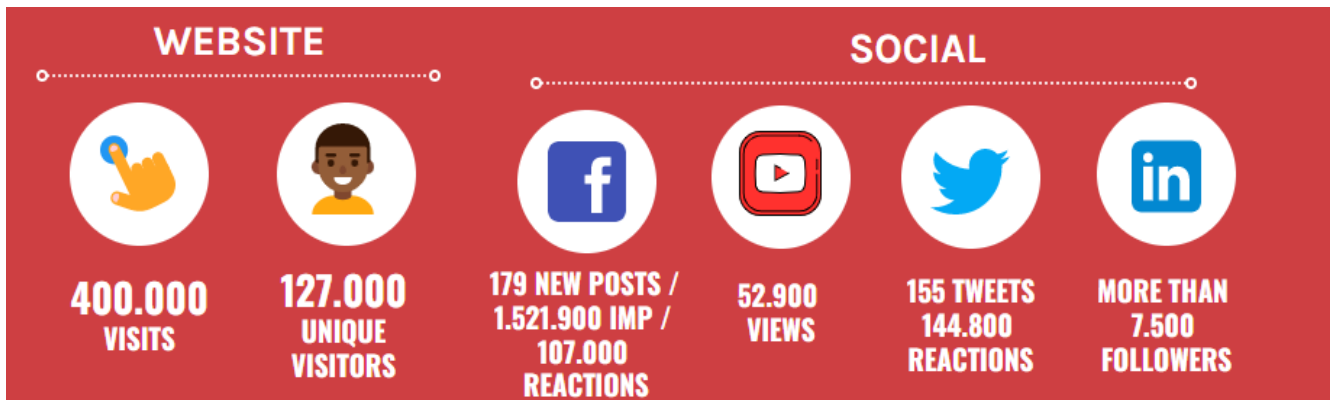


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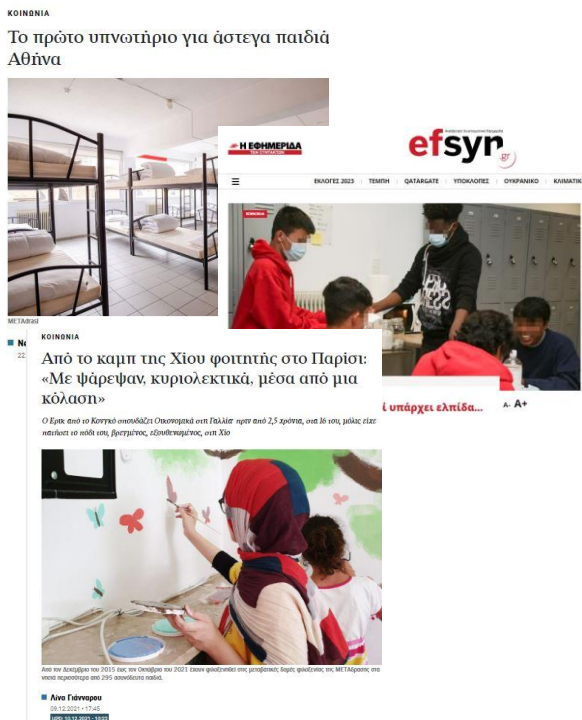
PUBLICITY & ADVOCACY



PUBLICITY



- 10 Press Releases were completed which led to 270 media appearances.



- 37 specials and 12 interviews were conducted in major TV and radio channels, highlighting METAdrasi's work and the challenges in the management of the refugee issue (indicatively: de Volkskrant, Insights KBFUS, ERT, ATHENS 9,84, SKAI, A' Program)

- An online form for reporting and refeeding was created, available in 10 languages, specifically adapted for minors.
- Created a dedicated HOPE & MEMORY website for the Torture Victims Certification Programme
- 11 manuals were published mainly in the framework of the activities of the Department of Education, the Department of Interpretation, the Torture Victims Certification Programme, and the Mother and Child Spaces. Indicatively: «Introduction to Philosophy for Children», «Basic Principles of Terminology & Torture Victim Protection Framework», «Woman's Personal Hygiene & Breastfeeding Guide».

During 2021 METAdrasi's work was showcased in various fora. Indicatively:

- Photo portrait of the President in the surroundings of the French Embassy on Women's Day.



Figure 6: Lora Pappa's portrait at the French Embassy

- Participation of the President in the Parliament with the Committee on Migration, Refugees & Displaced Persons

- Visit by U.S. Ambassador and Deputy Minister of Migration to the Dormitory for Homeless Minors.



Figure 7: The United States Ambassador to Greece, Geoffrey R. Pyatt and the Deputy Minister of Migration Sophia Voultepsi visited the Dormitory

- Interview with the President on the 100th anniversary of the 1821 Revolution on the website of the Bodossaki Foundation (blod.gr).



Figure 8: Screenshot from Lora Pappa's interview at blod.gr

ADVOCACY

- Launch of a new National Advocacy Programme, funded by Family for Every Child, on the issue of family reunification (Dublin III). The programme includes, among other deliverables, the writing of an Advocacy Report and the holding of a

conference. As part of the project, the commentary on the new EU PACT on Asylum and Migration was completed.

- Feedback and commentary on regular reports and participation in consultations of European organisations and bodies (European Union Asylum Agency (EUAA), FRA, EPIM)
- Co-signing Joint Petitions/Call for Actions
- Commenting on draft legislation at national and EU level.

Capacity building of staff

In 2021 the organization’s staff managed to gain more expertise and a better understanding of the following:

- the rights of the child,



- the countries of origin of unaccompanied minors (UAMs),
- the investigation of best interests and their verification,



- first aid,
- the legal and social procedures for unaccompanied minors (UAMs),
- the role of professionals in the field (role of social workers in the foster care programme, role of coaches for

"together in sports", role of mentors in the PROUD programme)

- the techniques of managing gender based violence incidents, minors belonging to the LGBTQI+ community, minors and adult victims of trafficking.

In addition, specialized trainings for mentors of unaccompanied children and trainings focused on child protection for coaches of minors under the «Together in Sport» programme were carried out. Furthermore, staff members, private partners (employees of municipalities and institutions, NGO workers in refugee shelters and public/social services) and volunteers were trained on child protection regulations and 17 common child protection forms were developed. At the same time, all PROUD mentors and coaches of the «Together In Sport» project were tested on their competence in child protection with a specialized tool to assess their level of knowledge. At the end of the year, special emphasis was placed on supporting child protection and education teams, as a total of 21 training sessions were conducted in child zoning, team functioning and staff tension management as well as individual trainings to improve deliverables (such as psychologist reports, social histories, violence recording forms). In addition, 10 training sessions were held

for the Guardianship, Accompaniments and Homelessness Departments. A total of 99 trainings were conducted in the organization to improve staff expertise.

Volunteering

Volunteering makes a key contribution to **raising awareness** and **shaping public perception** of the refugee and migration issue while helping us to meet ever-changing needs in the field and maintain our independence. Many of METAdrasi's activities started exclusively on a voluntary basis, such as the Greek language courses and the Step2School programme.

In 2021, despite the difficulties we faced due to the pandemic, we managed with our volunteers to cover to a very large extent the needs of METAdrasi's activities, such as **safe accompaniments**, our **educational activities**, the **PROUD program**, METAdrasi's **SIL apartments**, **mother and child spaces**, and the **preparation and shipment of humanitarian material**. A total of **316 volunteers were active**, and a total of **214 new volunteers started**. As of April 2021, each month had more volunteers than the corresponding month in 2020.

67.7% of the volunteers are young, 75.63% are women while 32.3% are stable volunteers. The volunteers department organized in **cooperation with the Greek**

America Foundation, the Volunteer Project at the Chios Facility, where a group of 12 volunteers participated with the kids in various educational projects, sports activities etc., while in cooperation with the Publicity department, we started the «Volunteer Stories» - in order to promote the actions of METAdrasi's volunteers.



Figure 9: Our volunteer at Mother Child Space, Athens



Certification and process improvement

In 2021, we completed the writing of the **policy for the prevention and response to Sexual Harassment, Exploitation and Abuse.**

METAdrasi also received the certification for the **implementation of the Translation Service Management System** according to the **ISO 17100:2015** standard for the provision of translation services.

Financial management

In 2021, we continued our cooperation with the UNHCR, the International Organization for Migration (IOM), the Swiss State, the UN Children's Emergency Fund (UNICEF), the nationally co-financed Asylum, Migration and Integration Fund (AMIF), the European Commission and the European Economic Area Financial Mechanism (EEA Grants). Our actions were again supported by private supporters such as the Kapetan Vassilis and Carmen Konstantakopoulos, Pavlou and Alexandra Kanellopoulou, Kahane Foundation, Julius Baer Foundation, , King Baudouin Foundation, Liu Kuo Chun Educational Foundation, Charities Aid Foundation, the European Programme for Integration and Migration (EPIM), LDS Charities, and the Family for Every Child network.

We received financial support from the International Catholic Migration Commission, Al Madad Foundation, Foundation Philanthropia, while under the funding of AMIF METAdrasi operated 15 Semi-Independent Living apartments in Athens, Thessaloniki and Ioannina.

appreciation and gratitude:

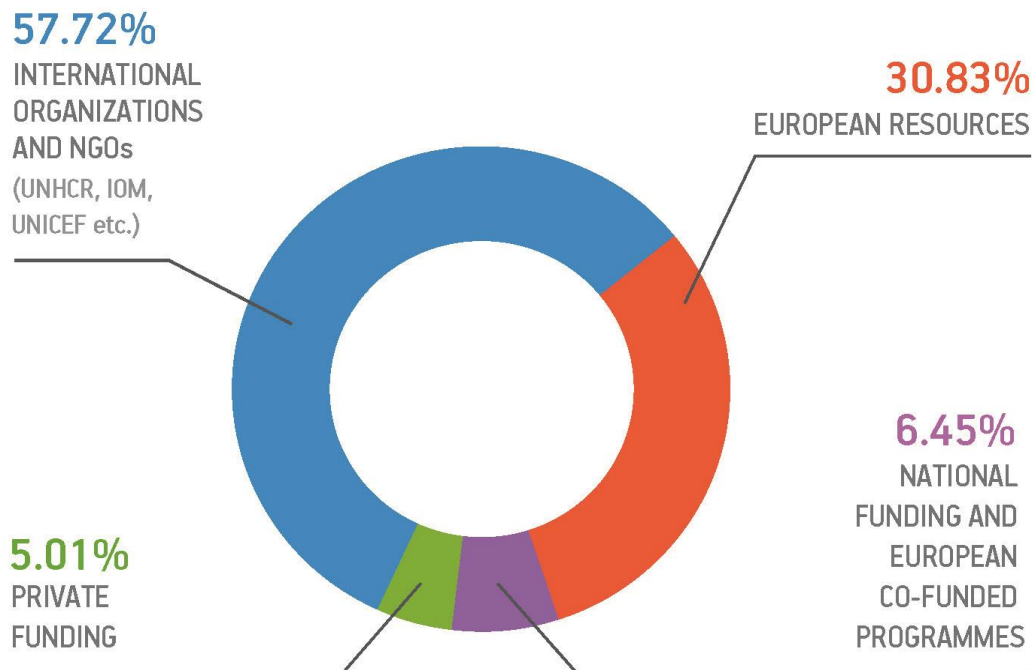
The contributions made by private individuals to address the pressing needs during the pandemic through their exceptional donations and funding played an absolutely vital role. It is truly heartwarming to witness the generosity and compassion of these individuals who selflessly gave their resources to support the greater good. We are immensely grateful for their unwavering commitment to making a positive impact on the lives of those affected by the pandemic. Their contributions have made a significant difference and we cannot thank them enough for their invaluable support.

Regular audits (monthly or quarterly) of expenditure and the necessary supporting documents are carried out by the project funding bodies. After the completion of each funded project, the final audit of the expenditure is carried out by the bodies. In addition, at least once a year, chartered auditors from independent audit firms (for

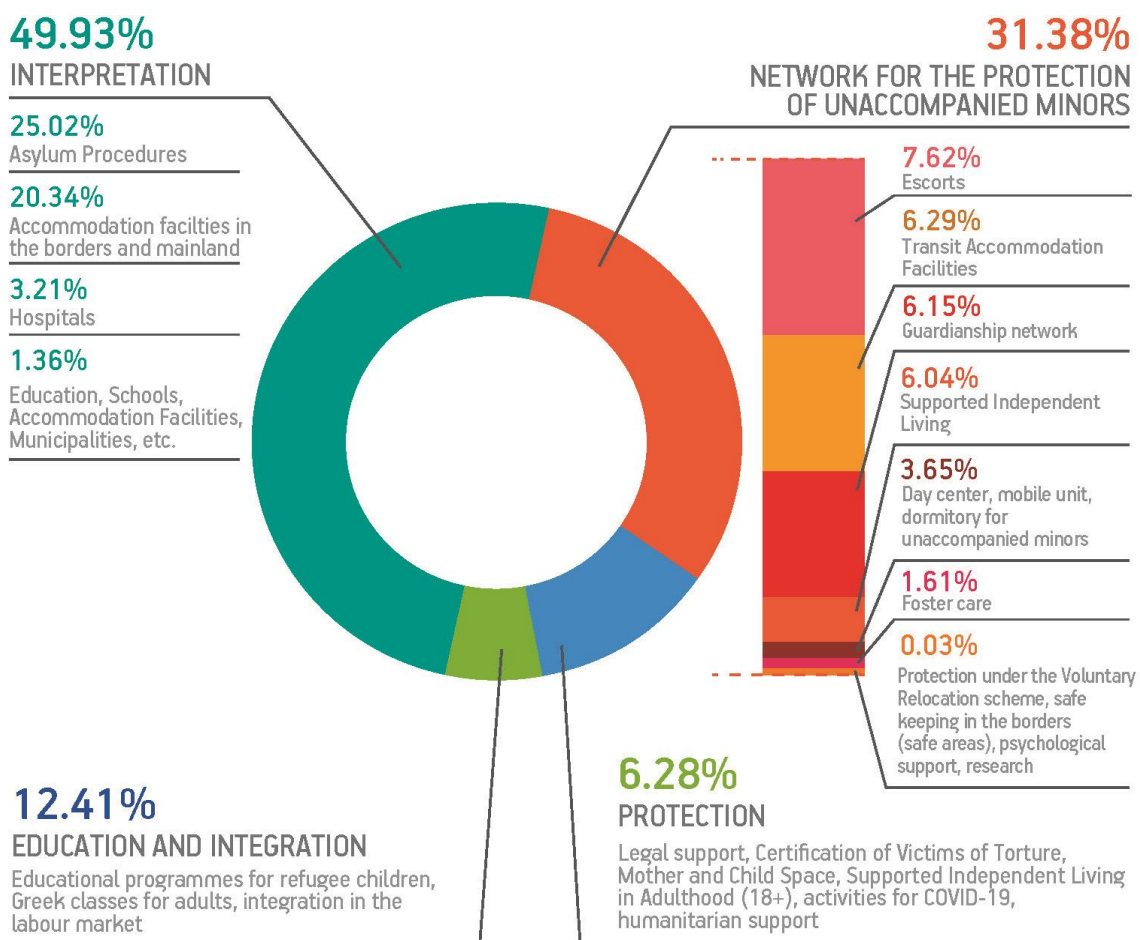
2020, PKF Little John LLP, Deloitte, Ernst and Young) visit METAdrasi's headquarters and carry out an audit on behalf of the funding agencies.

The charts below show the breakdown of METAdrasi's resources by funding source and the breakdown of expenditure by action:

ALLOCATION OF INCOMES BY FUNDING SOURCES



ALLOCATION OF EXPENSES BY ACTIVITY



2021 Action Assessment and Future Plans

Although 2021 was a year of multiple challenges, we were again able to meet existing and extraordinary needs and fulfill our most important objectives.

More specifically, we faced:

➤ The major challenges regarding the handling of the cases of Syrian citizens, whose applications for international protection continued to be examined and mostly rejected as inadmissible under the safe third country concept, even though readmissions of rejected asylum seekers from Greece to Türkiye have stopped from March 2020 to date. In fact, after the adoption of the relevant Joint Ministerial Decision², the problem was extended to other nationalities as Türkiye was included in the national list of safe third countries for nationals of Syria, Afghanistan, Pakistan, Bangladesh and Somalia. As a result, a serious humanitarian issue has arisen, as these persons, remaining in legal limbo for a long and indefinite period of time, are excluded from international protection status, as well as from access to basic amenities (such as shelter, food and water supply,

sanitary conditions, etc.), from receiving financial assistance and from enjoying their social rights as asylum seekers. However, according to an EU Directive³, it is foreseen that in cases where a third country does not allow the applicant to enter its territory, the application will be examined on its merits by the competent decision-making authorities. However, to date, all the competent decision-making authorities have refused to apply this provision and to examine the merits of these cases.

- The end of the guardianship programme which, under the responsibility of the ESCS, lasted from February to August 2021. The Ministry of Labour's decision not to proceed with an extension or renewal of the action pending a new legal framework caused the loss of the support that METAdrasi's prosecutor-appointed commissioners provided to more than 2.000 children, jeopardized their best interest advocacy, and resulted in the loss of employment for more than 70 commissioners.
- The challenges and constraints imposed by the ongoing pandemic situation,

² No 42799 of 3 June 2021 (Government Gazette 2425 B)

³ Article 38 par. 4 of Directive 2013/32/EU and Article 86 par. 5 of Law no. 4636/2019 (now Article 91(5) of Law 4939/2022)

particularly in the provision of interpretation services with a physical presence (e.g. hospitals, Reception and Identification Centres, etc.).

- The placements by the Special Secretariat of minors aged 17 years and above in Semi-Independent Living Apartments (for beneficiaries aged 16-18 years), resulting in insufficient time within the Semi-Independent Living framework to prepare them properly for their integration into Greek society and the labour market, until they leave the Apartments once they turn 18 years old.
- The major problem regarding the sustainability of Semi-Independent Living Apartments due to the low number of referrals of minors aged 16 and above and the interconnection of funding based on the unit cost per guest place
- A huge gap remained in the vocational rehabilitation and integration of refugees into the local community. The situation of recognized refugees worsened during 2021 as the deadlines for abandonment and cessation of financial assistance for recognized refugees became even more restrictive,

driving them into homelessness and destitution.

Despite the challenges, we succeeded:

- **Effective provision of legal assistance** - at all stages of the asylum procedure - in safe third country cases. METAdrasi's Lawyers have requested the competent authorities to examine the merits of their clients' applications in accordance with the relevant article⁴ and the provisions of the European Directive, given that the Turkish authorities have suspended indefinitely the return operations from Greece and to date the Turkish side has not responded to the Greek readmission requests under the EU-Türkiye Declaration. In a case represented by METAdrasi's Lawyers (a case of a Somali woman who was on the island of Kos), the 21st Independent Committee of the Appeals Authority upheld our appeal and decided to annul the decision of the first instance, ruling that if during the examination of an asylum application it is certain that this country will not accept the applicant on its territory, when it is neither possible nor likely that its attitude will change in the near future, then it must be held that the application in question cannot

⁴ No 42799 of 3 June 2021 (Government Gazette 2425 B)

be rejected as inadmissible on the ground that the country in question is a 'safe third country' for the applicant, even if that country fulfils the substantive criteria of the relevant articles⁵

- The **holistic support of minors in emergency or precarious living conditions** through the first Homeless Children's Dormitory in Athens, the Day Centre and the Mobile Unit and the continued cooperation with the National Emergency Response Mechanism
- **Supporting and representing unaccompanied children** despite the financial and substantial gap in guardianship, **utilizing private resources and donations.**
- **Strengthening our financial independence** through new partnerships with private funding agencies.
- **Strengthening advocacy actions**, nationally and at the European level.
- Strengthening our staff with **capacity building actions.**
- To meet **high institutional and audit requirements.**

Priorities for 2022

With a view to building long-term sustainable and practical solutions for 2022 our priorities are as follows:

- Supporting the early integration of resident asylum seekers in reception and identification centres through educational actions (learning the Greek language), vocational counselling, development of professional and life skills, as well as direct linkage with the local labour market.
- Strengthening of teleworking systems and reduction of operating costs.
- Developing METAdrasi's international strategy.
- Expanding the volunteer base.
- Achieve greater financial independence and sustainability by prioritizing private resources (individuals and foundations) to cultivate relationships with donors who understand the importance of supporting national NGOs and show flexibility in an ever-changing environment.
- Organise targeted fundraising campaigns.

Apart from the above, there are no other subsequent events that require specific mention. In view of the

⁵ Article 38 of Directive 2013/32/EU and Article 86 of Law No. 4636/2019

above, please approve the financial statements for
fiscal year 2021 that follow

6

AUDIT & FINANCIAL STATEMENTS



Report from independent Auditor

To the Members of the Organization

«METAdrasi - Action for Migration and Development»

Report on the financial statements

Opinion

We have audited the accompanying financial statements of Organization «METAdrasi - Action for Migration and Development» (the “Organization”), which comprise the statement of financial position as at December 31st, 2021, the statements of comprehensive income, changes in equity and the cash flows for the year then ended and the relevant appendix.

In our opinion the accompanying financial statements present fairly, in all material respects, the financial position of Organization «METAdrasi - Action for Migration and Development» as at December 31st, 2021, and its financial performance and cash flows for the year then ended in accordance with provisions of Law 4308/2014 as in force.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs), as incorporated in Greek Law. 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 remained independent of the Organization throughout the period of our appointment in accordance with the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code), as incorporated in Greek Law, 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 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 the management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Law 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.

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, as incorporated in Greek Law, 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, as incorporated in Greek Law, we exercise professional judgment and maintain professional skepticism 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's 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 those charged with governance 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.



PKF EUROAUDITING S.A.

Certified Public Accountants
Kifisias 124 Avenue, 115 26 Athens
S.O.E.L Reg. No.: 132

Athens-Greece, June 30, 2022

The Certified Public Accountant

Georgios A. Pagkou
SOEL Reg.No: 34091

Annual Financial Statements

Statement of Financial Position

The organization

<i>Amounts in € ' </i>	Note	31/12/2021	31/12/2020
Assets			
Non-current assets			
Property, plant and equipment	6.1	45.484	34.210
Intangible assets	6.2	5.928	6.908
Other long-term receivables	6.3	54.953	62.908
Total		106.366	104.027
Current assets			
Receivables related to programs of activities according to the scope of the organization	6.4	132.654	88.968
Other receivables	6.5	3.980.147	5.518.923
Cash and cash equivalents	6.6	1.601.637	879.123
Total		5.714.439	6.847.014
Total assets		5.820.805	6.591.041
EQUITY AND LIABILITIES			
Equity			
Capital		20.237	20.237
Other reserves		338.268	338.268
Retained earnings		(112.668)	(114.261)
Total Equity		245.837	244.244
Long term liabilities			
Staff retirement obligations	6.7	179.014	179.014
Total		179.014	179.014
Short term liabilities			
Suppliers and other liabilities related to programs of activities relevant to the scope of the organization	6.8	303.692	520.984
Current tax liabilities	6.9	0	44.178
Other short-term liabilities related to programs of activities relevant to the scope of the organization	6.10	5.092.262	5.602.621
Total		5.395.954	6.167.783
Total liabilities		5.395.954	6.167.783
Total equity and liabilities		5.820.805	6.591.041

The accompanying notes are an integral part of the annual financial statements.

During the current fiscal year, the Organization changed the accounting policy regarding the calculation of the compensation provisions due to retirement and the relevant provisions for the fiscal year 2020 were re-evaluated and, for comparability reasons, were recorded in the comparative data of the fiscal year 2020 the new amounts that would have been registered if the relevant provisions were estimated with the new accounting policy and are referred to notes 6.7

Income Statement

<i>Amounts in € ' </i>	Note	The organization	
		31/12/2021	31/12/2020
Revenues relevant to the scope of the organization	6.11	17.926.651	16.815.821
Costs relevant to the scope of the organization	6.12	(17.913.025)	(16.806.264)
Gross profit/(loss)		13.626	9.557
Other operating costs	6.13	(2.315)	(5.423)
Other operating income	6.14	13.929	12.112
Earnings before interest and tax		25.240	16.246
Financial expenses	6.15	(24.246)	(27.323)
Financial income		1.447	12.802
Earnings / (losses) before tax		2.441	1.725
Income tax	6.16	(848)	(1.713)
Earnings / (losses) after tax		1.593	12

The accompanying notes are an integral part of the annual financial statements.

Statement of Changes in Equity

<i>Amounts in € ' </i>	Note	Capital	Other reserves	Retained earnings	Total equity
Balance as of 01/01/2020		20.237	338.268	(114.273)	244.232
Earnings / (losses) of the year		-	-	12	12
Change in equity for 2020					
Earnings /(losses) recognized directly in equity		-	-	-	-
Total recognized earnings / (losses) of year		-	-	12	12
Balance as of 31/12/2020		20.237	338.268	(114.261)	244.244
Balance as of 01/01/2021		20.237	338.268	(114.261)	244.244
Earnings / (losses) of the year		-	-	1.593	1.593
Change in equity for 2021					
Total recognized earnings / (losses) of year		-	-	-	-
Total recognized earnings / (losses) of year		-	-	1.593	1.593
Balance as of 31/12/2021		20.237	338.268	(112.668)	245.837

The accompanying notes are an integral part of the annual financial statements.

During the current fiscal year, the Organization changed the accounting policy regarding the calculation of the compensation provisions due to retirement and the relevant provisions for the fiscal year 2020 were re-evaluated and, for comparability reasons, were recorded in the comparative data of the fiscal year 2020 the new amounts that would have been registered if the relevant provisions were estimated with the new accounting policy and are referred to notes 4 and concern the amount of retained earnings for the fiscal years 2019 and 2020.

Statement of Cash Flows

<i>Amounts in € ' </i>	Note	The Organization	
		01/01 - 31/12/2021	01/01 - 31/12/2020
Cash flows from operating activities			
Earnings / (losses) of year (before tax)		2.441	1.725
Adjustments to earnings	(i)	87.427	122.691
		87.427	122.702
Changes in working capital			
(Increase) / decrease of trade receivables related to program activities for the purpose of the organization		1.427.202	(4.419.867)
(Increase) / decrease of other receivables		73.352	(134.295)
(Increase) / decrease of liabilities related to program activities for the purpose of the organization		(771.829)	819.094
		728.724	(3.735.068)
Cash flows from operating activities		818.593	(3.612.366)
minus: Income tax payments		(1.713)	(5.505)
minus: Interest payments		-	-
Net cash flows from operating activities		816.880	(3.617.871)
Cash flows from investing activities			
Purchases of tangible assets from grants		(69.667)	(118.727)
Purchases of intangible assets from grants		(1.900)	(4.200)
Other items			
Net cash flows from investing activities		(71.567)	(122.927)
Cash flows from financing activities			
Interest paid / Expenses paid		(24.246)	(27.323)
Interest received/Income received		1.447	12.802
Net cash flows from financing activities		(22.799)	(14.522)
Net cash increase / (decrease) in cash and cash equivalents		722.514	(3.755.319)
Cash and cash equivalents at the beginning of year		879.123	4.634.442
Cash and cash equivalents at the end of year		1.601.637	879.123

Amounts in € '

		01/01 - 31/12/2021	01/01 - 31/12/2020
Adjustments to results for:			
Depreciation of tangible fixed assets	6.1	61.748	102.989
Amortization of intangible assets	6.2	2.880	5.180
Interest expenses		24.246	27.323
Interest income		(1.447)	(12.802)
Total		87.427	122.691

The accompanying notes are an integral part of the annual financial statements.

Below we cite basic financial accounts and indices:

<i>Amounts in € ' </i>	31/12/2021	31/12/2020	Change	% Change
Revenues	17.926.651	16.815.821	1.110.830	6,61%
Gross profit	13.626	9.557	4.069	42,58%
Operating earnings	25.240	16.246	8.994	55,36%
Earnings before taxes	2.441	1.725	716	41,51%
Earnings after taxes	1.593	12	1.581	13175,00%
EBITDA	89.868	124.715	-34.847	-27,94%
Equity	245.837	244.244	1.593	0,65%
Total liabilities	5.395.954	6.167.783	-771.829	-12,51%
EBITDA/ Revenues	0,50%	0,74%	-0,24%	-32,24%
EBITDA / Equity	36,56%	50,94%	-14,38%	-28,24%
Net Results/Revenues	0,01%	0,00%	0,01%	-
Net Results/Equity	0,65%	0,01%	0,64%	13484,60%
Equity/liabilities	4,56%	3,96%	0,60%	15,05%
Liabilities/ (Equity + Liabilities)	95,64%	96,19%	-0,55%	-0,57%
Equity/ (Equity + Liabilities)	4,36%	3,81%	0,55%	14,39%
Return on Capital Employed	5,94%	3,84%	2,10%	54,78%
Return on Equity	0,65%	0,01%	0,64%	13484,60%

During the current fiscal year, the Organization changed the accounting policy regarding the calculation of the compensation provisions due to retirement and the relevant provisions for the fiscal year 2020 were re-evaluated and, for comparability reasons, were recorded in the comparative data of the fiscal year 2020 the new amounts that would have been registered if the relevant provisions were estimated with the new accounting policy and are referred to notes 4 and concern the amount of retained earnings for the fiscal years 2019 and 2020.

Revenues and expenses per category are portrayed as follows:

	REVENUES 2021	EXPENSES 2021
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	10.275.923	10.338.660
EUROPEAN FUNDING	5.527.288	5.522.682
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	915.769	897.021
NATIONAL CO-FUNDING OF EU PROGRAMMES (25%)	1.207.671	1.154.662
	17.926.651	17.913.025

Notes on the Financial Statements

1. General Information

Name: METAdrasi - ACTION FOR MIGRATION AND DEVELOPMENT

Legal form: Civil Non-Profit Organization

Reference period: 1.1.2021 - 31.12.2021

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 programs 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 programs 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 programs 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 31.12.2021 the same accounting policies have been used as for the financial year 2020 with the exception of the policy change in the calculation method of the compensation provisions due to retirement, a relevant reference is made in the following paragraph 4.

4. Change in accounting principles and methods (policies)

The changes in accounting principles and methods (policies) are recorded by retroactive restating of the financial statements of all periods that are published together with the statements of the current period, so that the funds presented are comparable.

In the closing fiscal year 2021, the need for such a change arose.

So, for the purposes of provision formation for compensation of personnel due to retirement, the Organization, carrying out the program of defined benefit plans, provided by the provisions of article 8 Law 3198/1955, distributes the post-employment benefits by year of service, for the period of the 16 final years before termination of employment according to conditions for receiving full pension. This period is the reasonable basis for provision formation as beyond this period the retirement benefits are not essentially increased.

Reasonable basis of completion of the provision formation for post-employment compensation is the age of 62 years for employees, so retirement benefits are distributed between the age of 45 to 62 years old, without prejudice to the cases that it is proven that retirement age is higher than 62 years old. In this case, the starting point of distribution changes accordingly.

The organization in 2021 re calculated for 31.12.2019 and 31.12.2020 the provision for "Retirement compensation liabilities" based on the above and restated (based on the provisions of article 28 Law 4308/2014) the comparative information presented in the financial accounts of the closing fiscal year 2021. The effects of the restatement are presented below:

<u>LIABILITIES</u>	31.12.2020	Change in accounting principles	31.12.2020
Paid up capital			
Capital	20.237		20.237
Total	20.237		20.237
Reserves and Retained earnings			0
Reserves of laws or statute	338.268		338.268
Retained earnings	-252.726	138.453	-114.273
Total	85.542	138.453	223.995
	105.779	138.453	244.232
Provisions			0
Provisions for employees' benefits	317.467	-138.453	179.014
Total	317.467	-138.453	179.014

5. Summary of the accounting policies

5.1. 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.

5.2. 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.

5.3. 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.

5.4. 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.

5.5. Receivables from programs

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.

5.6. Cash and cash equivalents

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

5.7. 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.

5.8. 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. 4548/2018.

Long-term benefits: The long-term benefits for the employees concern the formation of compensation provisions due to retirement, where the Organization, implementing the defined benefit program, provided for by the provisions of article 8 of L. 3198/1955, distributes the post-employment benefits by year of service, for the period of the last 16 years before termination of employment according to conditions for receiving full pension. This period is the reasonable basis for provision formation as beyond this period the retirement benefits are not essentially increased. Reasonable basis of completion of the provision formation for post-employment compensation is the age of 62 years for employees, so retirement benefits are distributed between the age of 45 to 62 years old, without prejudice to the cases that it is proven that retirement age is higher than 62 years old. In this case, the starting point of distribution changes accordingly.

5.9. 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.

5.10. 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.

6. NOTES TO THE ANNUAL FINANCIAL STATEMENTS

6.1. 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 4308/2014. Tangible assets are analyzed as follows:

<i>Amounts in € ' </i>	Premises	Machinery	Transportation means	Furniture and other equipment	Total
Acquisition cost as of 01/01/2020	1.247	-	28.126	549.937	579.310
Minus: Accumulated depreciation	(1.247)	-	(18.412)	(542.046)	(561.705)
Net value as of 01/01/2020	0	0	9.714	7.890	17.604
Additions	8.932	5.500	-	104.295	118.727
Depreciation of year	(68)	(229)	(4.400)	(97.424)	(102.121)
Acquisition cost as of 31/12/2020	10.179	5.500	28.126	654.232	698.037
Minus: Accumulated depreciation	(1.315)	(229)	(22.812)	(639.471)	(663.827)
Net value as of 31/12/2020	8.864	5.271	5.314	14.760	34.210
Additions	5.951	5.440	-	58.276	69.667
Value – Other Adjustments	-	-	-	(10)	(10)
Depreciation and amortization	(2.234)	(1.335)	(4.399)	(50.416)	(58.384)
Depreciation – Other adjustments	-	-	-	-	-
Acquisition Cost as of 31/12/2021	16.130	10.940	28.126	712.499	767.695
Minus: Accumulated depreciation	(3.549)	(1.564)	(27.211)	(689.887)	(722.211)
Net value as of 31/12/2021	12.581	9.376	915	22.612	45.484

The Organization has no pledged fixed assets, additions are mainly furniture and computers and depreciation rates have not changed from the previous fiscal year.

6.2. 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 01/01/2020	77.326	0	77.326
Minus: Accumulated depreciation	(69.438)	0	(69.438)
Net value as of 01/01/2020	7.888	0	7.888
Additions	4.200	0	4.200
Depreciation of year	(5.180)	0	(5.180)
Acquisition cost as of 31/12/2020	81.526	0	81.526
Minus: Accumulated depreciation	(74.618)	0	(74.618)
Net value as of 31/12/2020	6.908	0	6.908
Additions	1.900	0	1.900
Depreciation and amortization	(2.880)	0	(2.880)
Acquisition cost as of 31/12/2021	83.426	0	83.426
Minus: Accumulated depreciation	(77.498)	0	(77.498)
Net value as of 31/12/2021	5.928	0	5.928

6.3. 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:

<i>Amounts in € '</i>	31/12/2021	31/12/2020
Guarantees	54.953	62.908
Total	54.953	62.908

6.4. Receivables related to programs of activities relevant to the purpose of the Organization

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

<i>Amounts in € '</i>	31/12/2021	31/12/2020
Receivables related to programs of activities relevant to the scope of action of the Organization	132.654	88.968
Total receivables	132.654	88.968

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

6.5. 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:

<i>Amounts in € ' </i>	The Organization	
	31/12/2021	31/12/2020
Other advances/prepayments	5.545	5.824
Reserved bank deposits and Letters of Guarantee	166.520	209.956
Deferred income	3.686.081	5.156.969
Prepaid expenses related to next year	5.339	9.400
Sundry accounts	43.146	58.207
Receivables from the Greek State	73.516	78.566
Total	3.980.147	5.518.923

6.6. Cash and cash equivalents

The cash equivalents of the Organization are analyzed as follows:

<i>Amounts in € ' </i>	31/12/2021	31/12/2020
Cash at hand	2.376	1.484
Cash at banks	1.599.261	877.639
Total	1.601.637	879.123

6.7. 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. In Greece these programs are not funded.

For the purposes of provision formation for compensation of personnel due to retirement, the Organization, carrying out the program of defined benefit plans, provided by the provisions of article 8 Law 3198/1955, distributes the post-employment benefits by year of service, for the period of the 16 final years before termination of employment according

to conditions for receiving full pension. This period is the reasonable basis for provision formation as beyond this period the retirement benefits are not essentially increased. Reasonable basis of completion of the provision formation for post-employment compensation is the age of 62 years for employees, so retirement benefits are distributed between the age of 45 to 62 years old, without prejudice to the cases that it is proven that retirement age is higher than 62 years old. In this case, the starting point of distribution changes accordingly.

During the current fiscal year, the Organization changed the accounting policy regarding the calculation of the compensation provisions due to retirement and the relevant provisions for the fiscal years 2019 and 2020 were re-evaluated and, for comparability reasons, were recorded in the comparative data of the fiscal year 2020 in the balance sheet item "Provision of staff compensation" the new amounts that would have been registered if the relevant provisions were estimated with the new accounting policy for the fiscal year 2020. As a consequence of the above, the balance of the "Staff compensation provision" amounted to € 179.014 instead of € 317.467.

6.8. Suppliers and other requirements for program 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:

<i>Amounts in € ' </i>	31/12/2021	31/12/2020
Suppliers	303.692	520.984
Total	303.692	520.984

6.9. Current tax obligations

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

<i>Amounts in € ' </i>	31/12/2021	31/12/2020
Income tax	0	44.178
Total	0	44.178

6.10. Other short-term liabilities

Other short-term liabilities are analyzed as follows:

<i>Amounts in € ' </i>	31/12/2021	31/12/2020
Programs prepayments	777.950	1.083.825
Payable salaries and wages	568.842	562.524
Social security contributions	290.314	1.173.613
Other taxes (except for income tax)	131.989	123.746
Income for the following year	3.249.718	2.527.332
Expenses payable	26.807	17.219
Other short-term liabilities	46.642	114.363
Total	5.092.262	5.602.621

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

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

<i>Amounts in € ' </i>	01/01 - 31/12/2021	01/01 - 31/12/2020
Revenues from programs/activities	17.480.412	16.096.444
Revenues from donations	446.239	719.377
Total	17.926.651	16.815.821

Revenues by source of funding are analyzed as follows:

	REVENUES 2021	REVENUES 2020
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	10.275.923	10.883.977
EUROPEAN FUNDING	5.527.288	4.528.682
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	915.769	1.224.147
NATIONAL CO-FUNDING OF EU PROGRAMMES (25%)	1.207.671	179.015
	17.926.651	16.815.821

6.12. Expenditure incurred for program activities in accordance with the purposes of the Organization

Expenditures are analyzed as follows:

<i>Amounts in € ' </i>	31/12/2021	31/12/2020
Staff Salaries and costs	13.664.276	12.449.129
Third party fees and expenses	691.294	598.036
Operating leases	1.071.694	986.921
Insurance cost	9.477	8.537
Repairs and maintenance expenses	157.115	104.169
Taxes and duties	281.236	309.974
Other expenses	1.973.305	2.240.629
Depreciation	64.628	108.869
Total	17.913.025	16.806.264

Staff salaries and expenses are analyzed as follows:

<i>Amounts in € ' </i>	01/01 - 31/12/2021	01/01 - 31/12/2020
Salaries	10.923.370	9.890.130
Salaries for interpretation services (Facon)	47.871	99.389
Other benefits	1.205	3.292

Social security contribution	2.467.750	2.437.215
Dismissal allowances	224.080	19.103
Total	13.664.276	12.449.129

In 2021 and 2020, the organization had 746 and 620 employees respectively.

Expenditures by source of funding are analyzed as follows:

	EXPENSES 2021	EXPENSES 2020
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	10.338.660	10.915.612
EUROPEAN FUNDING	5.522.682	4.519.017
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	897.021	1.192.831
NATIONAL CO-FUNDING OF EU PROGRAMMES (25%)	1.154.662	178.804
	17.913.025	16.806.264

6.13. Other operating expenses

The other operating expenses are as follows:

<i>Amounts in € ' </i>	01/01 - 31/12/2021	01/01 - 31/12/2020
Other taxes, fines, and surcharges	1.024	5.089
Other expenses	1.291	334
Total	2.315	5.423

6.14. Other operating revenues

The other operating revenues are as follows:

<i>Amounts in € ' </i>	01/01 - 31/12/2021	01/01 - 31/12/2020
Foreign exchange income	10	30
Revenues from previous years	0	1.485
Other income	13.919	10.597
Total	13.929	12.112

6.15. Financial revenues/expenses

The financial revenues are analyzed as follows:

<i>Amounts in € ' </i>	01/01 - 31/12/2021	01/01 - 31/12/2020
Bank interest income	1.447	12.802
Total	1.447	12.802

The financial expenses are analyzed as follows:

<i>Amounts in € ' </i>	01/01 - 31/12/2021	01/01 - 31/12/2020
Bank expenses	24.246	27.323
Total	24.246	27.323

6.16. Income tax

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

<i>Amounts in € ' </i>	31/12/2021	31/12/2020
Income tax	848	1.715
Differences from tax of previous years	0	0
Other taxes not included in the operational costs	0	0
Total	848	1.715

6.17. Other contingent liabilities and contingent receivables

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

6.18. Unaudited previous tax years

The tax obligations for the fiscal years 2019 to 2021 have not been audited by the competent tax authorities.

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.

During the current financial year, an audit was carried out and completed by the competent tax authorities regarding the fiscal years 2015 to 2018 and resulted additional taxes €605.73 in total.

6.19. Events after the balance sheet date

After the reference period, the effects of Covid-19 pandemic continue, which has led to a global recession. The final results of this recession have not appeared yet.

On 24th February 2022, Russia invaded Ukraine with military operation, causing a humanitarian, financial and geopolitical crisis. The war has already caused a huge negative shock that will further weaken the growth, after the continuing pandemic and will further increase the inflationary pressure and the movement of civilian population.

The final effects of the war in Ukraine and the Covid-19 pandemic on Greek economy and as a result on the Organization cannot be predicted at this point and will depend on the duration and the intensity of the pandemic and the war in the near future.

Besides the aforementioned events, there are no further events on the 31st of December 2021 that may significantly affect the Organization's financial status.

THE SIGNATORIES

30/06/2022

THE PRESIDENT OF THE
BOARD OF DIRECTORS

THE TREASURER

THE HEAD OF ACCOUNTING
DEPARTMENT

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