

>>>> 2024

annual report



METAdrasi – Action for Migration and Development

METAdrasi is a Greek non-profit civil society organization that enjoys international recognition for its pioneering work in the field of migration and refugee protection. Established in December 2009, the Organization was founded with the primary objective of addressing long-standing gaps in the reception and integration of refugees and migrants in Greece. Guided by the principles of consistency, effectiveness, and respect for human rights, METAdrasi designs and implements initiatives that respond to essential needs not covered by other entities. Many of these initiatives are innovative, setting new standards, and bringing systemic changes not only at the national level but also across Europe.

METAdrasi's main axes of activities

Provision of interpretation services with a team of trained and certified by METAdrasi interpreters, in more than 40 languages and dialects.

Protection of unaccompanied children through a comprehensive protection network that includes innovative activities such as Guardianship, Accommodation Facilities for unaccompanied children at the border, foster care, and supported independent living for unaccompanied minors.

Protection of vulnerable groups through legal representation for asylum seekers, the shelter for homeless women with children, and humanitarian aid distributions, mainly at points of entry.

Education of refugees and migrants by providing Greek language lessons, multilingual educational materials, as well as non-formal education and remedial teaching for children.

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

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2024

In 2024, Greece faced intensified pressure in several key areas: the need for high-quality interpretation and intercultural mediation; the ongoing protection requirements of unaccompanied minors; the complex transition of minors to adulthood; and the imperative of integrating recognised refugees and beneficiaries of international protection into Greek society, including language acquisition, access to employment and social inclusion. On the policy side, efforts to enhance the guardianship framework for unaccompanied minors and to strengthen the national system of integration and intercultural mediation also came to the fore.

During the same period, interpretation services were extended beyond the Asylum Service to all refugee camps; however, METAdrasi faced significant delays in receiving European Union funds channelled through the Ministry of Migration and Asylum. In addition, the guardianship system was implemented for the first time, in close cooperation with the Ministry. This systemic change, for which METAdrasi has been advocating for almost ten years, is recognised as fundamental for the protection of unaccompanied children in Greece.

Against this backdrop, METAdrasi's mission—to fill critical gaps in reception and integration services—remains essential. The Organisation's approach, rooted in human rights, innovation and flexibility, seeks to address these challenges, building on its established core pillars while responding to emerging needs.

Looking ahead to 2025, METAdrasi is expected to confront an increasingly challenging environment. A mounting funding crisis, shaped in part by international policy shifts such as those associated with the Trump administration and anticipated cuts in UNHCR support, threatens the continuity and scope of its programmes. At the same time, persistent and significant delays in the disbursement of European Union funds channelled through the Ministry of Migration and Asylum for the provision of interpretation services by METAdrasi are expected to continue. Navigating this landscape will require even greater agility in resource mobilisation, strategic prioritisation of activities and robust advocacy to ensure that the protection and integration needs of refugees and unaccompanied children in Greece do not go unmet.

2024

in numbers

Interpretation

Interpretation to Accommodation Facilities,
Reception and Identification Centers
& Closed Controlled Facilities

Interpretation in the
Asylum Process

114,663

hours of interpretation
provided

65,499

interpretation sessions
conducted



78,195

hours
of interpretation

36,455

interpretation
sessions

Network for the Protection of Unaccompanied Minors

Accompaniment Support

3,847

children accompanied in 827 missions

Accommodation facilities



Samos: 38

Chios: 53

children supported

Supported Independent Living

for Unaccompanied Minors aged 16-18



46

minors supported



Guardianship

3,147

children supported

Protection of vulnerable groups

Legal Aid

1,241

individuals received legal support



Dormitory

38

women housed and supported

18+ programme

46

young adults supported



Education

4,686

adult students

2,703

child students

Stepping
Stone

2,402

individuals supported

Entrepreneurship
Programme

50

individuals supported



Together in Sport - Phase II

4,931 children

participated in sports and cultural activities

Interpreters Training & Interpretation Services

Every person has the right to express themselves in a language they speak and understand. In order to safeguard this right, METAdrasi is the only organization in Greece that, since 2010, has designed and is implementing an organized system for the training and certification of interpreters, as well as the coordination of interpretation requests across the country.

METAdrasi's team of trained interpreters facilitates communication between refugees and public authorities—including the Asylum and First Reception Services, hospitals, schools, and other institutions—by providing interpretation in more than 60 languages and dialects. Services are delivered either through in-person interpretation across Greece or remotely, via a pioneering pan-European teleconferencing system.

In parallel, METAdrasi has conducted dozens of Interpreter Training Seminars, attended by more than 2,500 participants, of whom more than 1,200 have successfully obtained interpreter certification.



Provision of Interpretation Services to Accommodation Facilities, Reception and Identification Centers (RICs), and Closed Controlled Facilities

The provision of interpretation services in camps, RICs, and Closed Controlled Facilities in 2024 primarily related to the implementation of an agreement signed between METAdrasi and the Ministry of Migration and Asylum, within the framework of the existing Framework Agreement and, specifically, in cooperation with the Reception and Identification Service. The purpose of this agreement was to provide interpretation and intercultural mediation services across the full scope of the Reception and Identification Service's activities—covering all stages of the reception and identification procedures.

Interpretation was provided both in person and remotely, through tele-interpretation, when urgent needs arose. Services were delivered by interpreters present in 24 locations across mainland Greece and 6 entry points at the country's borders.

In addition to oral interpretation, METAdrasi also provided translation services for texts and announcements of the Reception and Identification Service whenever required.

Totals for 2024:

114,663 hours of interpretation provided

65,499 interpretation sessions conducted

During the 2024 reporting period, METAdrasi signed two Executive Contracts under the Framework Agreement with the Ministry of Migration and Asylum, covering the following periods:

15 December 2023 – 14 May 2024 (5 months)

12 December 2024 – 11 April 2025 (5 months)

The main objectives of the project were:

- a) To recruit and deploy trained interpreters to fully cover the Ministry's needs, ensuring their physical presence during reception and identification procedures, as well as to appoint suitable local coordinators.
- b) To respond promptly to urgent needs arising in the camps.
- c) To provide high-quality interpretation services consistently and effectively.

All of the above objectives were largely achieved, though the process was demanding and continuous. The main challenges encountered included delays in payment flows from the Ministry of Migration and Asylum and difficulties in recruiting and retaining the required number of qualified interpreters across all operational areas.

Provision of Interpretation Services in the Asylum Process

As part of the implementation of the 1st Executive Agreement under the Framework Agreement with the Ministry of Migration and Asylum, and specifically with the Asylum Service, METAdrasi provided the following services during the first four months of the reporting year: Interpretation, translation, and planning, coordination, and supervision of interpreters and translators.

These services were delivered at Asylum Offices and Units throughout Greece. The aim was to meet the communication needs of the Asylum Service at all stages and across all its procedures.

In particular, METAdrasi provided services to **25 Regional Asylum Offices and Independent Asylum Units** across the country.

On a monthly basis, METAdrasi delivered an average of **19,500 hours of interpretation**, with some months exceeding 20,000 hours. Asylum seekers from more than 67 countries were served in over 32 languages.

In total, during the four months of 2024 in which the programme was implemented at the Asylum Service, METAdrasi carried out:

78,195 hours of interpretation, and
36,455 interpretation sessions,
alongside **translation services amounting to 85,660 words** in informational and educational texts.

Despite the successful implementation, several challenges were encountered, including:

Delays in payment flows from the Ministry of Migration and Asylum.

Difficulties in recruiting and deploying sufficient interpreters to cover all operational needs.

A complex reporting system for verifying interpretation services and confirming actions in accordance with formal interpretation requests.

Appeals Authority

In 2024, METAdrasi provided the following services to support the operation of the Appeals Authority:

- Translation of appeals submitted in the appellant's language, as well as any other documents relevant to the case that were presented by the appellant.
- Interpretation services during oral hearings before the Appeals Committees and during related telephone communications, delivered either in person or remotely via online platforms.
- Translation of informational announcements (e.g., changes in the operation of the Appeals Authority due to exceptional circumstances) and of official forms published on the Ministry's website that relate to the Authority's procedures (e.g., postponement of hearings).

During 2024, a total of **432 interpretation sessions** were conducted, corresponding to **466.55 hours** of interpretation services.

Interpretation requests were met either through interpreters' physical presence at the offices of the Appeals Authority or, when necessary, through tele-interpretation, ensuring continuous coverage and flexibility.

Additionally, in response to translation requests, a total of 2,101 words were translated over the course of the year.

Tele-Interpretation for the National Emergency Response Mechanism

METAdrasi provided the National Emergency Response Mechanism (NERM) with tele-interpretation services with the main objective of ensuring the immediate provision of interpretation to facilitate communication with unaccompanied minors living in precarious conditions. Services were available Monday to Saturday, from 06:00 to 22:00.

A total of **34 interpretation sessions** were carried out, amounting to 7 hours and 55 minutes of interpretation in the following languages: Arabic, French, Turkish, Somali, Urdu, Punjabi, Dari, and Farsi.

Thanks to thorough organization during the preparatory phase and effective coordination of individual requests for tele-interpretation, the implementation of the service proceeded smoothly and without interruption. The main challenge faced was the short-term funding and limited duration of the programme, which constrained the sustainability of this valuable support for homeless and vulnerable children.

External Collaborations

In 2024, METAdrasi collaborated with **55 organizations** (including international organizations such as UNHCR) across mainland Greece and the islands. Interpretation services were provided both in person and via tele-interpretation to meet regular and emergency needs, covering all stages of the beneficiaries' service procedures.

As part of the project's implementation, a survey was conducted to evaluate the quality of interpretation services provided, yielding very positive results. The feedback received from external partners confirmed not only the high quality of METAdrasi's interpretation services but also the value and necessity of close collaboration—both within METAdrasi and with its extensive network of external partners—within the broader framework of the Organization's mission.

Training of interpreters

In 2024, the Interpreters Training Department continued to hold Interpreters Training Seminars and written and oral examinations for interpreter candidates. In total, it held **six (6) new interpreter training seminars**, two of which were in Greek and four in English. In 2024, **170 new interpreters were certified** in various languages or language combinations.

The department sought to meet the increased interpreting needs of the activities implemented during the reporting year, namely the Asylum Service, the Reception and Identification Service, UNHCR, the programmes of Guardianship, Accommodation Centers for Unaccompanied Minors etc., by seeking, training, and certifying new interpreters. The department had a huge workload, especially in the first four months of 2024, during the co-operation with the Ministry of Migration and Asylum. It communicated daily with new interpreter candidates, checked personal documents, provided training, and conducted oral exams with the aim of certifying new interpreters. The main challenges faced by the department were:

- Decreased number of candidates for rare languages/language combinations, as well as languages with increased demand for interpretation services
- Language deficiency in the candidate's native or target language, or their inability to cope with the role of interpreter
- Insufficient legal documents or delays in issuing the necessary documents for recruitment

Network for the Protection of Unaccompanied Minors

For its activities concerning unaccompanied children, METAdrasi has established a Model Network for the Protection of Unaccompanied Minors. Most of these initiatives are innovative—not only within Greece but also at the European level—and include:

- Accompaniment Support (established in 2011)
- Guardianship Network (established in 2014)
- Accommodation Facilities for Unaccompanied Minors (established in 2015)
- Foster Care for Unaccompanied Minors (established in 2016)
- Supported Independent Living for Unaccompanied Minors aged 16–18 (established in 2018)



Accompaniment Support for Unaccompanied Minors

Since 2011, METAdrasi's Accompaniment and Support Programme for Unaccompanied Minors has been an innovative and essential part of the Organization's child protection efforts. Over the years, METAdrasi has safely accompanied thousands of unaccompanied minors across Greece, ensuring their protection and access to appropriate care and services.

In 2024, the following activities were carried out nationwide:

827 accompaniment missions

3,847 unaccompanied minors safely accompanied

During 2024, the Accompaniment Support Programme was funded by:

- From January to April 2024, funding was provided by the EEA Grants and Norway Grants through the Ministry of Migration and Asylum, under the agreement covering the period 1 September 2022 to 30 April 2024.
- For the period 10 May 2024 to 30 April 2025, funding was provided by the Swiss Confederation, also through the Ministry of Migration and Asylum.

In addition, two two-day first aid seminars were organized in 2024 with the support of the Hellenic Red Cross. The first seminar, held in Athens in February, was attended by escorts and administrators, while the second, held in Thessaloniki in March, was attended by escorts operating in Northern Greece.

Guardianship Network for Unaccompanied Minors

Guardianship is an initiative that was first introduced and implemented by METAdrasi in Greece. It began as a pilot project in 2014 with funding from the EEA Grants through the Bodossaki Foundation. It was subsequently funded by UNHCR until August 2021, when the programme with the National Center for Social Solidarity and the Ministry of Labor ended. From then until March 2023, METAdrasi financed a smaller guardianship programme with its own resources.

After 10 years since the initial implementation of the Guardianship programme, METAdrasi has brought about a systemic change to the programme, which has since been adopted by the state. The year 2024 marked the start of the implementation of the National Guardianship System, which is now being implemented in close cooperation with the General Secretariat for Vulnerable Persons and Institutional Protection, co-financed by the European Union.

The main challenges in implementing the guardianship system were: delays in appointing guardians for children, meeting critical deadlines for family reunification cases, resolving bureaucratic issues, etc.

However, significant steps were taken: within a year, **87% of unaccompanied children** in our country were assigned their own guardian, the person responsible for ensuring their rights and best interests. In total,

in 2024, **3,147 unaccompanied children were supported** by the appointed Guardians of METAdrasi, the coordinating partner of the programme.

Accommodation Centres for Unaccompanied Minors

In response to the so-called “refugee crisis” and the complete absence of facilities for children at entry points, METAdrasi established Greece’s first Transit Accommodation Facilities for Unaccompanied Minors at the country’s borders. With the support of the state, institutions, and private donors, METAdrasi created pioneering facilities on Samos (April 2016) and Chios (June 2016) - both of which continue to operate to this day.

METAdrasi’s Accommodation Centers provide safe, age-appropriate environments for unaccompanied children. Specialized interdisciplinary teams and support staff, assisted by METAdrasi interpreters, ensure that all children’s daily needs are met. Comprehensive psychological and social support, medical care, and legal assistance are also provided.

In 2024, the Samos center hosted **39 unaccompanied children**, while the Chios center hosted **53 unaccompanied children**, mainly from **Syria, Afghanistan, and Somalia**. Since their establishment, the Samos facility has hosted **240 children** and the Chios facility **313 children in total**.

Since August 2023, both facilities operate with the support of the Migration and Home Affairs Funds (TAMEY), co-funded by the European Union.

The main challenges faced in 2024 included reduced funding, which significantly limited the capacity to undertake additional activities, as well as difficulties in accessing hospitals and medical professionals on the islands. The lack of a full-time nurse also remained a significant issue for both facilities.

Foster Care

Foster care is internationally recognized as the most effective model of child care. In 2016, METAdrasi launched a pilot programme for the short-term foster care of unaccompanied children, based on best practices successfully implemented in other European countries, such as the Netherlands.

By 2022, through METAdrasi’s foster care programme, **113 refugee children** had found care in **89 families**. The adoption of Law 4538/2018 on foster care and adoption brought significant changes to the implementation of the programme. Specifically, since 2021, METAdrasi no longer accepts applications directly from interested individuals; instead, applications are now submitted to the competent Regional Authorities through the National Register of Minors for Foster Care electronic platform.

In 2024, the programme supported **169 families interested in fostering an unaccompanied child** by providing guidance and support. During the same year, all METAdrasi and Praksis Guardians received training in six educational seminars organized by METAdrasi. The activity was funded by UNHCR.

However, in 2024, the programme faced major challenges due to the institutional restructuring of the foster care system, as full responsibility has now been transferred to the public sector. Consequently, METAdrasi has assumed a more advisory and supportive role.

The current system, as implemented, presents significant weaknesses: there is no effective matching process between children and families, and for unaccompanied minors, only children up to 12 years old are included on the platform—whereas for Greek children, eligibility extends up to 18 years of age.

Despite these obstacles, METAdrasi continues to monitor developments, identify systemic issues, and support families and children through information provision, supervision, and specialized guidance. Continuing dialogue with state authorities remains essential to ensure that METAdrasi's experience contributes to building a foster care system that truly serves the best interests of all children—through effective matching and equal access for every minor, regardless of origin.



In 2024, METAdrasi produced a TV spot on foster care of unaccompanied children that was broadcasted across Greece.

Supported Independent Living for Unaccompanied Minors aged 16–18

Given the need to find effective solutions for the accommodation and protection of unaccompanied minors, and with an emphasis on strengthening their integration, METAdrasi – with the support of foundations and private donors – launched an innovative initiative in 2018 to provide a safe and supportive environment for these young people.

The initiative offers care to unaccompanied minors aged 16 to 18, regardless of nationality, who are recognized refugees or asylum seekers. It focuses on setting personal goals, boosting self-confidence and self-sufficiency, and developing each adolescent's personality and skills to ensure a smooth transition to adulthood and successful integration into Greek society. This initiative was later adopted by other organizations and subsequently by the state, with funding from the European Union.

METAdrasi's supervised semi-independent living apartments are supported by a multidisciplinary team consisting of a social worker, lawyer, educator, psychologist, and caregivers. The team provides psychosocial support and guidance, helping minors gradually gain independence and stability.

In 2024, the initiative was implemented in **Athens**, benefiting a total of **46 residents**. During the reporting period, the programme contributed significantly to enhancing stability and integration opportunities for all participants.

This activity is funded by the Programme Greece – Asylum, Migration and Integration Fund 2021–2027, co-funded by the European Union.

Protection of Vulnerable Groups

METAdrasi has developed a comprehensive network of activities aimed at protecting vulnerable groups. This network includes initiatives such as:

- Legal aid
- A shelter for homeless women with children
- Supported Independent Living for Young Adults “18+”



Legal Aid

The provision of legal assistance ensures high-quality and effective legal representation for asylum seekers at all stages of the asylum process, contributing significantly to the protection of their rights.

In 2024, a total of eight (8) lawyers were employed in the programme, providing services on the islands of Lesbos, Chios, Samos, Kos, and Leros, as well as on the mainland through the coordination team based in Athens (supporting beneficiaries transferred from the islands). In June 2024, the programme phased out its operations in Lesbos and Kos.

In total, **legal assistance was provided to 1,241 asylum seekers:**
207 in Lesbos, 497 in Samos, 219 in Chios, 171 in Kos, and 147 in Leros.

Main challenges:

- The demand for legal assistance was disproportionate to the number of available lawyers, particularly in areas with a high volume of cases.
- Frequent changes in the institutional and administrative asylum framework, as well as in administrative practices, required constant adaptation.
- Ongoing difficulties persisted in cases involving Syrian, Afghan, and Somali applicants whose requests for international protection were deemed inadmissible under the safe third country presumption, even though readmissions to Turkey had been suspended since March 2020.

Despite these challenges, the programme remained operational and effective, ensuring the continuity and high quality of legal assistance provided to applicants for international protection.

The activity is funded by UNHCR and private donors. In 2024, the programme was further strengthened by the addition of two lawyers, whose positions were financed through the Organization's own resources.

Dormitory for Homeless Women and Homeless Mothers and their Children in Athens

Originally established to provide accommodation exclusively for homeless unaccompanied children, the Dormitory adapted its focus as the needs of homeless populations in Greece evolved. Following the outbreak of the war in Ukraine and the voluntary relocation programme (2020–2022), which led to a decrease in the number of homeless unaccompanied children remaining in Greece, the Dormitory broadened its scope to include homeless women and homeless mothers with their children.

Today, the facility offers a safe and supportive environment where women and children who would otherwise face homelessness can find stability, security, and the opportunity to rebuild their lives. Residents have access to rooms with essential facilities, as well as food, clothing, bathroom, and laundry amenities.

In 2024, the Dormitory accommodated a total of **71 female refugees and mothers with children** who were homeless or living in precarious conditions. The primary goal remained the provision of a secure and dignified living space where women and their children could recover from trauma and work toward self-reliance.

In parallel, and with a continued focus on humanitarian assistance, METAdrasi provided individuals experiencing homelessness or unstable living conditions with food items and clothes, as well as basic guidance and support. On average a total of **40 individuals per month** were supported.

Supported Independent Living for Young Adults “18+”

The Supported Independent Living for Young Adults (SILA), which METAdrasi launched in 2018, provides young refugees and former unaccompanied minors aged 16–21 primarily with shelter, but also with a range of services that cover all their basic needs, such as legal assistance and psychosocial support. The programme emphasises their integration into the labour market and the development of their skills. It is estimated that, within about a year, 60% of the young people become independent, working and renting their own homes.

Each participant collaborates with the programme’s staff to develop a personalized plan based on their individual needs, skills, and goals. This plan guides the support provided in areas such as education, life skills development, and personal empowerment activities.

The programme also ensures ongoing assistance in mental health care, legal support, and medical services, while regular meetings with staff foster trust, stability, and progress toward independence. Young people are encouraged to engage with the local community, enhancing their social inclusion and sense of belonging.

Safe and supportive housing is a key component of SILA. Staff assist participants in completing their education, managing administrative procedures, and preparing for the next stage of independent living. When ready to move on, young people receive guidance in job seeking and securing long-term accommodation.

For the accommodation of 30 former unaccompanied minors, METAdrasi maintains a three-story residence in central Athens, generously provided by a supporter, while girls are hosted in a separate apartment in the city. Two similar structures operate successfully in Kalamata. In 2024, a total of **46 young refugees** were hosted and supported in Athens and Kalamata.

Since the programme’s launch in 2018, METAdrasi has received invaluable support from donors, partners, and foundations, which has been instrumental in sustaining and expanding the initiative.

Education & Integration

METAdrasi implements a variety of educational programmes across Greece, both on the mainland and the islands. These programmes are specially designed for adults and children, addressing their diverse educational needs. Since 2016, we have been offering supportive classes within the framework of non-formal education, aiming to facilitate the integration of students into Greek society.

Finding employment is a key prerequisite for successful integration. METAdrasi has developed counselling and vocational training activities, while also fostering partnerships with employers. These initiatives systematically support the professional integration of refugees and migrants, enhancing their skills and self-confidence. The ultimate goal is successful social integration and economic independence.



Education

Educational activities remained stable and multi-level across all structures, addressing the needs of both children and adults. Students actively participated in Greek language classes, thematic workshops, and activities marking international days, as well as in educational visits and cultural events. Particular emphasis is placed on preparation for Greek language and citizenship exams, on youth empowerment activities, and on developing partnerships with organizations such as UNHCR. Despite challenges such as population mobility and staff shortages, the education team continued its work with dedication, promoting knowledge, equality, and social inclusion.

In 2024, **7,389 students (4,686 adults, 2,703 children)** attended METAdrasi's educational programmes across Greece, in the following locations: Athens, Thessaloniki, Lesbos, Chios, Kos, Samos, Leros, Ritsona, Vagiochori, Polycastro, Diavata, Sintiki.

Education Highlights:

- Dozens of students successfully passed their Greek Language and Citizenship exams.
- A new edition of METAdrasi's ENTAXEI Multilingual Support Guide was published in French, Turkish, and Somali.

Akelius Project

Starting in 2021, METAdrasi, with the support of UNICEF Greece, has been bringing Akelius—a digital language learning course—to schools across Greece. Following its relaunch in October, the Akelius project continued to serve as a valuable educational tool for both teachers and students. Despite the constraints of the new budget, interest from schools and educators in participating and utilizing the platform increased significantly. Through training sessions, online meetings, and creative tools, the exchange of good practices and collaboration among participants were strengthened. The continuation of the project highlighted the importance of innovation and technology in education, empowering both teachers and students.

More than **60 schools** were supported through the Akelius project, providing **training for hundreds of teachers**.

Community Center

At the end of June, METAdrasi assumed the operation of a highly dynamic community center within the Polykastro Camp in Nea Kavala. The center offers Greek language classes for adults, operates a lending library, and provides residents with the opportunity to print documents. In early July, creative activities for children began, met with enthusiastic participation.

With the valuable support of the camp's management, the center was organized and equipped with the necessary resources to ensure smooth operation. Residents showed great interest in participating in METAdrasi's programmes and activities, playing an active role in assessing needs for their better organization. Equally encouraging was the volunteer work carried out by members of the camp community, who support the center's operation by teaching English.

Integration

Stepping Stone

The primary objective of this initiative is to connect refugees and migrants with the Greek labor market and, more broadly, with Greek society. In this context, seminars on professional readiness and preparation are organized in collaboration with renowned educational institutions and companies, along with ongoing updates on the working environment in Greece.

In 2024, the integration activities gained significant momentum, with increased participation from both beneficiaries and employers in all implementation areas. At the Ritsona camp, the Career Days led to dozens of hires and collaborations with companies, while in Kos and Chios, professional readiness workshops, seminars on labor rights, and successful networking events were held. Similarly, in Samos, thematic training sessions and women's empowerment activities were organized, yielding significant results in the employment of beneficiaries.

Despite bureaucratic challenges—such as delays in the issuance of tax numbers and bank procedures—METAdrasi's job counselors played a key role in resolving problems and strengthening trust between businesses and beneficiaries. The programme has now established itself as a reliable mechanism for linking refugees and migrants with the labor market.

During the year, METAdrasi's employment counseling team **supported 2,402 individuals, 985 of whom entered the labor market.** The programme was implemented in Athens, Thessaloniki, Lesbos, Chios, Kos, Samos, Leros, Ritsona, Vagiochori, Polycastro, and Diavata.

Entrepreneurship Programme

The Ready4Business refugee entrepreneurship programme targets refugees who wish to start their own businesses in Greece. It provides business guidance, as well as the legal and tax support necessary for new entrepreneurs to establish their companies.

As part of the programme, METAdrasi reached an agreement with Ben & Jerry's, which contributed funds to serve as a guarantee for beneficiaries seeking to take out loans from the AFI Foundation to start their businesses.

In 2024, dozens of refugees received counseling, accounting, and legal guidance through the programme. **More than 50 people were supported, while 20 successfully completed their business plans.**

The programme is implemented in partnership with UNHCR.

Together in Sport – Phase II

The great success of the first cycle of the project, with the participation of more than 9,000 refugee children and children of local communities in many parts of the country, resulted in the launch of the

“Together in Sport – Phase II” project that is carried out since 15/09/2023, in cooperation with municipalities in various regions of Greece.

The main objectives of the “Together in Sport – Phase II” project are to promote the physical and mental well-being of children and young people up to 21 years old, and to strengthen social cohesion through sports and cultural activities. In addition, the project focuses on the inclusion of minors and young people with physical or mental disabilities.

In 2024, the initiative was implemented in three municipalities in Greece: the Municipality of Athens, the Municipality of Piraeus, and the Municipality of Mytilene. One-off events were also carried out in other areas, such as Thessaloniki and Keratea.

Throughout the year, a total of **4,198 children** participated in sports activities, with half coming from refugee backgrounds and the other half being Greek children.

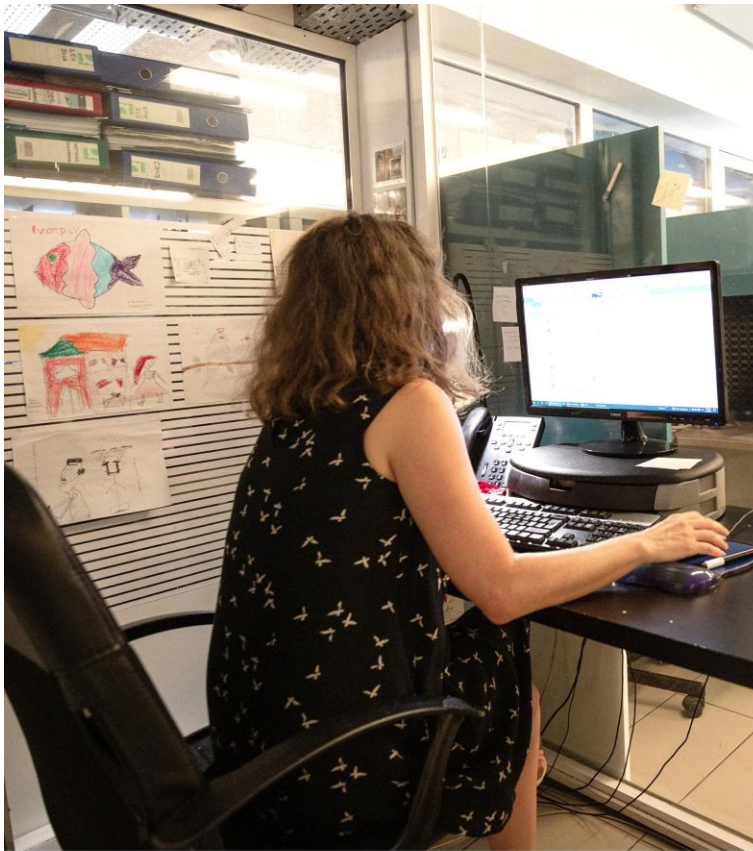
733 children took part in cultural activities (403 refugees / 330 locals).

163 children participated in activities covering general topics, such as environmental protection, internet safety, and combating racist violence.

222 public and private sector employees received training on child protection issues.

The project, implemented by METAdrasi (coordinator) in collaboration with the Hellenic Olympic Committee and with the support of the German Olympic Sports Confederation (DOSB), is co-funded by the German Federal Office for Migration and Refugees (BAMF) and the Asylum, Migration and Integration Fund (AMIF).

Backoffice



Communication Department

The Communication Department's main responsibility is to promote the work of METAdrasi, as well as to inform and raise awareness among the general public. It also supports all departments of the Organization in matters of communication and public relations.

Social Media Highlights:

Continuing from 2023, in 2024 we successfully increased all key metrics — reach, interactions, followers, link clicks, and video views — on Facebook and Instagram. At the same time, we surpassed 15,000 followers on LinkedIn and maintained a steady presence on X (formerly Twitter) with 5,600 followers.

We continued the [METAdrasi Stories](#) series, producing five impactful videos that continue to receive highly positive feedback.



Learning to drive towards... integration



Abdul Koroma: From the camp of Chios to the kitchen of Christoforos Peskias



Brwa Albadwee: The refugee who opened his own hair salon in Thessaloniki



Khawla's Leap Forward: How Stepping Stone Facilitated Her Employment Journey



Evangelia Adam – Foster mother: "Ali is the child of my heart"

Communication Material:

- Creation and adaptation of the ENTAXEI Multilingual Support Guide in French, Turkish, and Somali
- Design and production of dozens of leaflets, brochures, posters, and other digital materials to support the Organization's various activities

Event Organization:

- Large-scale sporting event “Together in Sport – Together in Taekwondo” at the Panathenaic Stadium, with the participation of 400 children (June)
- Organization of the event “18+ Supporting the Future of Unaccompanied Children” (March)

Other Activities:

- Regular distribution of informative newsletters
- Participation in the Walk Against Discrimination
- Participation in Refugee Week Greece
- Participation of “Together in Sport – Phase II” in the 2nd Race Against Discrimination

Human Resources Department

2024 was a year of significant challenges, but also of valuable opportunities for the Organization’s Human Resources Department. The department’s goal was to continuously strengthen the alignment of the Organization’s strategy with operational needs, improve recruitment and human resource development processes, and ensure a positive and safe working environment through ongoing collaboration with all departments and the Organization’s Management.

Throughout the year, the Human Resources Department implemented recruitment and selection procedures aimed at attracting and integrating capable professionals who meet the specific needs of the Organization’s departments. In 2024, **the Organization employed a total of 910 staff members, with 519 new hires** made during the year.

Training and Development: In collaboration with the Child Protection Officer, the Department organized and implemented training and professional development programs designed to enhance staff skills and promote a culture of lifelong learning.

A total of **46 training sessions** were conducted on topics such as Child Protection and Safety, Mental Health, and Empowerment and Support for Vulnerable Groups, among others.

The annual staff appraisal process was also implemented, with a focus on performance recognition, identification of development needs, and the formulation of individual development plans.

In addition, the Department actively participated in the preparation of the annual budget, maintained close cooperation with Management throughout the year, and took part in interdepartmental meetings and working groups, contributing to the cohesion and effectiveness of the Organization’s overall operations.

Volunteer Management Department

The Volunteer Management Department is responsible for recruiting and managing METAdrasi's volunteers for both regular and emergency activities. The contribution of volunteers is essential to meeting increased needs, both in the office and in the field, while enhancing the overall efficiency of the Organization's operations.

In 2024, a total of **64 volunteers** were active throughout the year, while **dozens** of others supported METAdrasi's activities on a one-off basis.

The department also participated in the Voluntary Action 2024 Festival, creating valuable networking opportunities and informing participants about METAdrasi's work.

IT Department

The IT Department supports the Organization's mission by ensuring the smooth, secure, and efficient use of technology. Its main responsibilities include:

- IT Infrastructure Management
- Digital Security
- Technical Support
- Program and Action Support
- Storage Space Management on local file servers and SharePoint
- Development and Support of Computerization Initiatives

In 2024, the Department **fully implemented the use of a Helpdesk platform**, enhancing responsiveness and service tracking. It also developed **information and transparency tools**, such as an Uptime Monitor for applications and internet services, and created a website for Booth availability, among other innovative digital solutions.



2024

Annual Report

1st of January 2024 – 31st of December 2024

(According to the law 4308/2014)

METAdrasi - Action for Migration & Development

Civil Non-Profit Organization

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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, 2024, 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, 2024, 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, September 8, 2025

The Certified Public Accountant

A handwritten signature in blue ink, appearing to read 'Georgios A. Pagkou', written over a horizontal line.

Georgios A. Pagkou
SOEL Reg.No: 34091

Annual Financial Statements

Statement of Financial Position

<i>Amounts in € ¹</i>	Note	The organization	
		31/12/2024	31/12/2023
Assets			
Non-current assets			
Property, plant and equipment	6.1	38.592	47.009
Intangible assets	6.2	3.397	3.968
Other long-term receivables	6.3	56.074	57.758
Total		98.063	108.735
Current assets			
Receivables related to programs of activities according to the scope of the organization	6.4	2.212.678	2.239.076
Other receivables	6.5	4.177.152	4.690.989
Cash and cash equivalents	6.6	598.797	665.311
Total		6.988.626	7.595.376
Total assets		7.086.689	7.704.111
EQUITY AND LIABILITIES			
Equity			
Capital		20.237	20.237
Other reserves		338.268	338.268
Retained earnings		11.401	11.244
Total Equity		369.906	369.749
Long term liabilities			
Staff retirement obligations	6.7	64.545	179.342
Total		64.545	179.342
Short term liabilities			
Suppliers and other liabilities related to programs of activities relevant to the scope of the organization	6.8	981.490	847.646
Current tax liabilities	6.9	436	528
Other short-term liabilities related to programs of activities relevant to the scope of the organization	6.10	5.670.312	6.306.847
Total		6.652.238	7.155.021
Total liabilities		6.716.783	7.334.363
Total equity and liabilities		7.086.689	7.704.111

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

Income Statement

<i>Amounts in €¹</i>	Note	The organization	
		31/12/2024	31/12/2023
Revenues relevant to the scope of the organization	6.11	16.096.043	11.087.884
Costs relevant to the scope of the organization	6.12	(16.012.709)	(11.078.186)
Gross profit/(loss)		83.334	9.698
Other operating costs	6.13	(74.117)	(10.305)
Other operating income	6.14	7.255	16.901
Earnings before interest and tax		16.472	16.295
Financial expenses	6.15	(16.647)	(15.130)
Financial income		376	1.775
Earnings / (losses) before tax		201	2.940
Income tax	6.16	(44)	(528)
Earnings / (losses) after tax		157	2.412

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 01/01/2023		20.237	338.268	8.832	367.337
Result of the fiscal year		-	-	2.412	2.412
Change in equity for the fiscal year 2023					
Result recognized directly in equity		-	-	-	-
Total recognized result of the fiscal year		-	-	2.412	2.412
Balance as of 31/12/2023		20.237	338.268	11.244	369.749
Balance as of 01/01/2024		20.237	338.268	11.244	369.749
Result of the fiscal year		-	-	157	157
Change in equity for the fiscal year 2024					
Result recognized directly in equity		-	-	-	-
Total recognized result of the fiscal year		-	-	157	157
Balance as of 31/12/2024		20.237	338.268	11.401	369.906

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

Statement of Cash Flows

<i>Amounts in € '</i>	Note	The Organization	
		01/01 - 31/12/2024	01/01 - 31/12/2023
Cash flows from operating activities			
Earnings / (losses) of year (before tax)		201	2.940
Adjustments to earnings		41.243	146.419
		41.444	149.359
Changes in working capital			
(Increase) / decrease of trade receivables related to program activities for the purpose of the organization		663.291	(1.594.383)
(Increase) / decrease of other receivables		(121.371)	(639.385)
(Increase) / decrease of liabilities related to program activities for the purpose of the organization		(617.096)	2.742.931
		(75.176)	509.163
Cash flows from operating activities		(33.732)	658.522
minus: Income tax payments		(528)	(268)
minus: Interest payments			
Net cash flows from operating activities		(34.260)	658.254
Cash flows from investing activities			
Purchases of tangible assets from grants		(15.984)	(128.824)
Purchases of intangible assets from grants		0	0
Other items			
Net cash flows from investing activities		(15.984)	(128.824)
Cash flows from financing activities			
Interest paid / Expenses paid		(16.647)	(15.130)
Interest received/Income received		376	1.775
Net cash flows from financing activities		(16.270)	(13.354)
Net cash increase / (decrease) in cash and cash equivalents		(66.513)	516.076
Cash and cash equivalents at the beginning of year		665.311	149.235
Cash and cash equivalents at the end of year		598.797	665.311

Amounts in € '

		01/01 - 31/12/2024	01/01 - 31/12/2023
Adjustments to results for:			
Depreciation of tangible fixed assets	6.1	24.401	134.378
Amortization of intangible assets	6.2	571	980
Interest expenses		16.647	15.130
Interest income		(376)	(1.775)
Provisions		-	(2.294)
Total		41.243	146.419

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

Financial Ratios

Below we cite basic financial accounts and indices:

<i>Amounts in € '</i>	31/12/2024	31/12/2023	Change	% Change
Revenues	16.096.043	11.087.884	5.008.159	45,17%
Gross profit	83.334	9.698	73.636	759,27%
Operating earnings	16.472	16.295	177	1,09%
Earnings before taxes	201	2.940	(2.739)	(93,15%)
Earnings after taxes	157	2.412	(2.255)	(93,49%)
EBITDA	41.444	151.653	(110.209)	(72,67%)
Equity	369.906	369.749	157	0,04%
Total liabilities	6.652.238	7.155.021	(502.783)	(7,03%)
EBITDA/ Revenues	0,26%	1,37%	(1,11%)	(81,21%)
EBITDA / Equity	11,20%	41,02%	(29,82%)	(72,69%)
Net Results/Revenues	0,00%	0,02%	(0,02%)	(95,12%)
Net Results/Equity	0,04%	0,65%	(0,61%)	(93,49%)
Equity/liabilities	5,56%	5,17%	0,39%	7,60%
Liabilities/ (Equity + Liabilities)	94,73%	95,09%	(0,35%)	(0,37%)
Equity/ (Equity + Liabilities)	5,27%	4,91%	0,35%	7,20%
Return on Capital Employed	3,79%	2,97%	0,82%	27,76%
Return on Equity	0,04%	0,65%	(0,61%)	(93,49%)

Revenues and expenses per category are portrayed as follows:

	REVENUES 2024	EXPENSES 2024
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	4.920.523	4.896.607
EUROPEAN FUNDING	7.069.615	7.066.699
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	1.723.825	1.667.031
NATIONAL CO-FUNDING OF EU PROGRAMMES (15% - 25%)	2.382.080	2.382.372
	16.096.043	16.012.709

Notes on the Financial Statements

1. General Information

Name: METAdrași - ACTION FOR MIGRATION AND DEVELOPMENT

Legal form: Civil Non-Profit Organization

Reference period: 1.1.2024 - 31.12.2024

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 METAdrași –Action for Migration and Development, with the distinctive title “METAdrași” 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 “METAdrași” 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 as of 31.12.2024, the same accounting principles and policies that were used in the previous fiscal year 2023 have been followed.

4. Change in accounting principles and methods (policies)

Changes in accounting principles and methods (policies) are recorded with a retrospective restatement of the financial statements for all periods that are published along with the statements of the current period, so that the presented figures are comparable.

In the fiscal year ending 2024, there was no need for such a change.

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 01/01/2023	16.130	10.940	41.212	744.095	812.377
Minus: Accumulated depreciation	(4.074)	(2.604)	(28.823)	(724.308)	(759.810)
Net value as of 01/01/2023	12.056	8.336	12.388	19.787	105.134
Additions	-	-	4.636	124.188	128.824
Reductions - Other adjustments	-	-	-	(38.019)	(38.019)
Depreciation of year	(525)	(1.040)	(6.730)	(126.083)	(134.378)
Reduction of Depreciation - Other Adjustments	-	-	-	38.015	38.015
Acquisition cost as of 31/12/2023	16.130	10.940	45.848	830.263	903.182
Minus: Accumulated depreciation	(4.599)	(3.644)	(35.553)	(812.375)	(856.172)
Net value as of 31/12/2023	11.531	7.296	10.295	17.888	47.009
Additions	-	-	-	15.984	15.984
Reductions - Other adjustments	-	-	-	(473)	(473)
Depreciation for the year	(525)	(1.040)	(2.094)	(20.742)	(24.401)
Reduction of Depreciation - Other Adjustments	-	-	-	473	473
Acquisition cost as of 31/12/2024	16.130	10.940	45.848	845.774	918.692
Minus: Accumulated depreciation	(5.125)	(4.684)	(37.647)	(832.645)	(880.101)
Net value as of 31/12/2024	11.006	6.256	8.201	13.129	38.592

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 01/01/2023	83.426	0	83.426
Minus: Accumulated depreciation	(78.478)	0	(78.478)
Net value as of 01/01/2023	4.948	0	4.948
Additions	-	0	-
Depreciation of year	(980)	0	(980)
Acquisition cost as of 31/12/2023	83.426	0	83.426
Minus: Accumulated depreciation	(79.458)	0	(79.458)
Net value as of 31/12/2023	3.968	0	3.968
Additions	-	0	-
Depreciation and amortization	(571)	0	(571)
Acquisition cost as of 31/12/2024	83.426	0	83.426
Minus: Accumulated depreciation	(80.029)	0	(80.029)
Net value as of 31/12/2024	3.397	0	3.397

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>	31/12/2024	31/12/2023
Guarantees	56.074	57.758
Total	56.074	57.758

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>	31/12/2024	31/12/2023
Receivables related to programs of activities relevant to the scope of action of the Organization	2.212.678	2.239.076
Total receivables	2.212.678	2.239.076

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	
	31/12/2024	31/12/2023
Other advances	-	20.557
Reserved bank deposits and guarantee letters	629.716	765.869
Deferred income	2.917.601	3.554.494
Prepaid expenses related to next year	24.074	15.884
Various debtors – Other receivables	27.748	209.420
Receivables from the Greek State	578.013	124.765
Total	4.177.152	4.690.989

6.6. Cash and cash equivalents

The cash equivalents of the Organization are analyzed as follows:

<i>Amounts in € '</i>	31/12/2024	31/12/2023
Cash at hand	1.880	1.826
Cash at banks	596.917	663.485
Total	598.797	665.311

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 financial year, the amount recognized as the relevant provision amounted to €64,545, whereas in the previous financial year the corresponding amount was €179,342.

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>	31/12/2024	31/12/2023
Suppliers	981.490	847.646
Total	981.490	847.646

6.9. Current tax obligations

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

<i>Amounts in € '</i>	31/12/2024	31/12/2023
Income tax	436	528
Total	436	528

6.10. Other short-term liabilities

Other short-term liabilities are analyzed as follows:

<i>Amounts in € '</i>	31/12/2024	31/12/2023
Programs prepayments	2.039.737	130.305
Payable salaries and wages	446.033	583.845
Social security contributions	1.114.563	1.163.088
Other taxes (except for income tax)	222.962	591.346
Income for the following year	1.315.763	3.788.436
Expenses payable	99.807	49.609
Other short-term liabilities	431.447	217
Total	5.670.312	6.306.847

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 - 31/12/2024	01/01 - 31/12/2023
Revenues from programs/activities	14.786.703	9.961.488
Revenues from donations	1.309.340	1.126.396
Total Revenue for the Fulfillment of the Organization's Purpose	16.096.043	11.087.884

Revenues by source of funding are analyzed as follows:

	REVENUES 2024	REVENUES 2023
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	4.920.523	6.112.898
EUROPEAN FUNDING	7.069.615	2.823.296
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	1.723.825	1.557.705
NATIONAL CO-FUNDING OF EU PROGRAMMES (15%-25%)	2.382.080	593.985
	16.096.043	11.087.884

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

Expenditures are analyzed as follows:

<i>Amounts in €'</i>	31/12/2024	31/12/2023
Staff Salaries and costs	12.621.156	7.828.517
Third party fees and expenses	889.154	620.678
Operating leases	704.102	699.979
Insurance cost	14.476	11.201
Repairs and maintenance expenses	49.772	84.735
Taxes and duties	240.500	214.451
Other expenses	1.468.577	1.483.268
Depreciation	24.972	135.358
Total	16.012.709	11.078.186

Staff salaries and expenses are analyzed as follows:

<i>Amounts in €'</i>	01/01 - 31/12/2024	01/01 - 31/12/2023
Salaries	10.592.599	5.938.724
Salaries for interpretation services (Facon)	24.586	28.700
Other benefits	552	341
Social security contribution	1.881.846	1.760.550
Dismissal allowances	121.572	100.202
Total	12.621.156	7.828.517

For the financial year 2024, the Organization employed an average of 471 employees under fixed-term or open-ended employment contracts and 69 associates under service contracts, whereas in 2023 it had employed 457 and 35, respectively.

Expenditures by source of funding are analyzed as follows:

	EXPENSES 2024	EXPENSES 2023
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	4.896.607	6.185.734
EUROPEAN FUNDING	7.066.699	2.828.717
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	1.667.031	1.470.498
NATIONAL CO-FUNDING OF EU PROGRAMMES (15%-25%)	2.382.372	593.237
	16.012.709	11.078.186

6.13. Other operating expenses

The other operating expenses are as follows:

<i>Amounts in € '</i>	01/01 – 31/12/2024	01/01 – 31/12/2023
Other taxes, fines, and surcharges	55.344	9.467
Other expenses	18.773	838
Total	74.117	10.305

6.14. Other operating revenues

The other operating revenues are as follows:

<i>Amounts in € '</i>	01/01 - 31/12/2024	01/01 - 31/12/2023
Income from unused provisions	7.055	0
Other income	200	16.901
Total	7.255	16.901

6.15. Financial revenues/expenses

The financial revenues are analyzed as follows:

<i>Amounts in € '</i>	01/01 - 31/12/2024	01/01 - 31/12/2023
Bank interest income	376	1.775
Total	376	1.775

The financial expenses are analyzed as follows:

<i>Amounts in € '</i>	01/01 - 31/12/2024	01/01 - 31/12/2023
Bank expenses	16.647	15.130
Total	16.647	15.130

6.16. Income tax

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

<i>Amounts in € '</i>	31/12/2024	31/12/2023
Income tax	44	528
Differences from tax of previous years	0	0
Other taxes not included in the operational costs	0	0
Total	44	528

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 liabilities for the fiscal years 2019 to 2024 have not been audited by the relevant tax authorities. In the event of a potential tax audit, no additional tax liabilities are expected to arise, and if they do, they will not have a significant impact on the financial statements.

6.19. Events after the balance sheet date

There are no subsequent events as of December 31, 2024, that may significantly affect the financial position of the Organization.

THE SIGNATORIES

28/08/2025

THE PRESIDENT OF THE
BOARD OF DIRECTORS

PAPPA MARIA DAFNI
ID Number AI 691704

THE TREASURER

KOMONDROUROS MARKOS
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