



**2020**

## **Annual Report**

**1<sup>st</sup> of January 2020 – 31<sup>st</sup> of December 2020**

**(According to the law 4308/2014)**

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## Annual Report of Activities

**METAdrasi – Action for Migration and Development** is a non-profit, non-governmental organisation that was founded in December of 2009, with the mission to provide quality services for the reception and integration of refugees, migrants, and unaccompanied minors in Greece. Since 2010, it has a constant presence on the mainland as well as on the Eastern Aegean islands.

With diligence, transparency, and flexibility to adapt to emerging needs, METAdrasi implements innovative actions to answer to critical and oftentimes chronic issues, that are not being met adequately by the State, and are being covered only partially, or not at all, by other organisations.

METAdrasi is active in the following areas:

- **Provision of interpretation** with the employment of over 350 interpreters, trained and certified by METAdrasi, in 43 languages and dialects
- **Protection of unaccompanied minors** through a complete protection network, that includes safe escorts and representation of the minors, safe housing in urgent/transit accommodation (safe areas in camps and transit accommodation facilities) or in alternative accommodation (housing in families and supported independent living), as well as a specialised protection network for homeless unaccompanied minors
- **Protection of vulnerable groups**, through the provision of legal representation for asylum seekers, the certification of victims of torture, mother and child spaces, and the shipment of humanitarian aid
- **Education and integration of refugees and migrants** with Greek language classes, multilingual educational material, and job opportunities, as well as the provision of non-formal education and remedial classes for children.

METAdrasi was honoured with the Conrad N. Hilton humanitarian prize 2019, the biggest annual humanitarian prize in the world, for its innovative approach of the reception of refugees and the protection of unaccompanied minors, as well as with the North-South Prize of the Council of Europe in 2015, that was awarded to METAdrasi's President, Lora Pappa, for her promotion of solidarity and human rights.

## 2020 at a glance

### New developments in the refugee issue

At the end of 2020, 17.000 refugees were on the Greek islands, with over 16.000 of them living in camps designed for 13.000 people<sup>1</sup>, while in total 119.700 were residing in the country<sup>2</sup>. In January, the new law 4636/2019 came into force, weakening the protection guarantees for refugees in the country, and undermining the rights of asylum seekers.

In February, Turkey announced that it would stop preventing more people on the move to reach the European Union, with the result of people crossing *en masse* the Greek-Turkey borders. As a reaction to this, the Greek government paused, with an Act of Legislative Content (ΦΕ Α'45/2.3.2020), the submission of international protection requests from the 1<sup>st</sup> of March 2020, and proceeded to immediate returns of people arriving in the country, without record, to their country of origin.

This situation, combined with the years-old issue of overcrowding of the camps on the islands, sparked episodes of violence and intimidation from some inhabitants of the Aegean islands against asylum seekers and the organisations active there – including METAdrasi. In March as well, the time during which asylum seekers who have recognized as refugees can benefit from free housing and cash support was reduced, while it was announced that registration in the Registry of Greek and Foreign Non-Governmental Organisations active in the fields of international protection, migration, and social integration on Greek territory, with strict conditions for the registration, would become mandatory.

In March as well, the COVID-19 pandemic hit Greece. With the first measures against the pandemic's spread, the populations living in the camps were prevented from leaving them, even in periods where the general population did not have restrictions, while receiving insufficient information about the virus and having difficulty in accessing facilities and sanitary items. With the schools closed, the pupils without access to Internet were excluded from the educational system.

In May, with the law “Improving the legal framework on migration” (law 4686/2020), new closed Temporary Reception Centres and Closed Centres on the islands for third-country nationals or stateless persons were instituted. The government's efforts to increase the number of places on the mainland, in order to decongestion the islands, met with great resistance from the local authorities and communities.

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<sup>1</sup> <https://infocrisis.gov.gr/11671/apotyposi-tis-ethnikis-ikonas-katastasis-gia-to-prosfygiko-metanasteftiko-zitima-tin-31-12-2020/>

<sup>2</sup> <https://data2.unhcr.org/en/documents/details/84481> UNHCR Greece Factsheet December 2020

The whole year, international press, like the New York Times, reported claims of illegal pushbacks from Greece, claims that are still under investigation.

In June, the government announced that recognized refugees would need to vacate immediately the apartments from the programme ESTIA, and that financial support would stop with the positive answer to their asylum request. Within a few months, homelessness among recognized refugees worsened.

In September, the Moria camp was completely destroyed by fires, leaving thousands of people on the streets. The conditions in the new camp Kara Tepe are worse, with bad sanitary conditions, and tents exposed to rain and wind, with even the possibility of lead poisoning, due to previous use of the space as shooting range. The closing of the model centres of PIKPA on Lesbos and Leros, in October and November respectively, were also great losses.

Regarding unaccompanied minors, at the beginning of the year 5.389 of them were present in Greece, of which 3.327 did not have safe accommodation. In May, the Special Secretary for the Protection of Unaccompanied Minors was founded, with as one of its goals the decrease in number of minors in detention – in May, the number of days minors can remain in detention was decreased, from 45 to 25 days. At the end of the year, the number of minors in detention had decreased from 180 to 19.

In June, the relocation programme started operating, with 11 countries having agreed to the relocation of at least 1.600 children. In 2020, around 1.000 unaccompanied minors were relocated to countries of the European Union, with the help of METAdrasi. In September, after the disastrous fires in Moria, almost all unaccompanied minors were urgently brought from the islands to the mainland.

The absence of representation for the minors was felt, as the transfer of the guardianship from METAdrasi to the State could not be completed in time. In combination with the emphasis on relocation, and the big delays due to the pandemic, many minors in the family reunification procedure, based on the Dublin III agreement, received lacking support. In December of 2020, METAdrasi signed an agreement with EKKA to take over the guardianship of minors.

## **New activities and innovation of METAdrasi**

In this context, and constantly facing challenges during the last ten years, METAdrasi reacted to the changing needs and managed to implement innovative and crucial actions this year as well. In 2020:

- We created the first centre for homeless unaccompanied minors in Athens, that, starting at the end of February, supported, along with the hotline and the mobile unit, over 370 homeless children
- We participated in the relocation programme – a solution for the unaccompanied minors that METAdrasi put first into practice with the relocation of 5 unaccompanied minors to Portugal – providing representation and safe escort to 956 minors, as well as urgent accommodation in Kamena Vourla
- We started the first Supported Independent Living apartment for unaccompanied teenagers in Kalamata, as well as 3 new ones in Ioannina
- We continued the provision of interpretation with a wide coverage, and started a new interpretation project for instances of sexual and gender-based violence in April.

### **METAdrasi's reaction to the COVID-19 pandemic**

The 2020 pandemic intensified the inequalities, worsening access to education and health, and vulnerable groups became even more vulnerable. We managed to:

- Provide a 24/7 interpretation hotline for all relevant actors
- Provide translation of messages about public health in the languages spoken by the refugees
- Upgrade the interpretation systems, to allow the interpreters to work from home
- Support the homeless children through the day centre, hotline, and mobile unit
- Manage the escorts and placements in shelters or foster families, even under very strict measures for the public health and under circulation restrictions
- Continue our educational activities through remote education
- Send 15 shipments of humanitarian aid, with 1.250 boxes in the whole of Greece
- Ensure the immediate and smooth transition to telework, respecting all the sanitary measures to limit the contagion.

## **In 2020...**

**238.915 interpretation** sessions took place

**1.139.489** words were **translated**

**4.028** unaccompanied children and other vulnerable persons **were escorted safely**

**956** unaccompanied children were **relocated** in countries of the EU

**349** unaccompanied children were supported in the **safe areas** in the camps on the islands

**99** unaccompanied children were safely accommodated in our 3 **shelters**

**44** unaccompanied children were hosted in **foster families**

**111** unaccompanied teenagers lived in **supported independent living** apartments

**371 homeless** unaccompanied children received support

**2.266** persons benefitted from **legal assistance**

**119 victims of torture** received a **certification**

**15.000** visits from mothers with their children with the **mother and child spaces**

**15 shipments of humanitarian aid** with 1.250 boxes in the whole of Greece

**1.179** registrations to **Greek lessons**

**955 registrations of children in schools** in Athens and Thessaloniki

**1.403** children participated in **non-formal education activities** in Lesbos and Chios

338 persons benefitted from individual professional counselling appointments

67 persons found work (internship/remunerated apprenticeship)

## **METAdrasi concluded its 10<sup>th</sup> year of activity**

### **Between 2010 and 2020, we achieved**

Over **1.800.000** interpretation actions

Over **350 interpreters** were trained and certified by METAdrasi, in **47 languages** and dialects, with **70** interpretation training **seminars**

Presence in **104 hospitals** and **276 schools**

Over **17.000** unaccompanied children and other vulnerable persons **were safely escorted**

**7.000** children were supported by a guardian

**493** children were accommodated in our **shelters**

**106** children were hosted in **foster families**

**132** teenagers lived in **26 supported independent living** apartments

Almost **70.000** asylum seekers received **legal assistance**

Over **1.400 victims of torture** received **certification**

Over **35.000** visits by mothers with their children on the **Mother and Child Spaces** at the offices of the Asylum Service in Athens and Thessaloniki

**4.500** students of **Greek language**

**7.500** students of **non-formal education** in Lesbos, Chios, Thessaloniki, and 8 locations in Athens

**20.000** copies of educational material were distributed (GEFYRES, Mazi, ENTAXEI and ENTAXEI 2, Mini Lexicon)

**125** refugees found work

**500** valuable volunteers participated in our actions



## 2020 for each action

### INTERPRETATION

Without quality interpretation, there is no quality management of mixed migration flows. METAdrasi created in 2010 an innovative system for the efficient communication between those needing help and those offering it. The system includes training, certification through exams, and coordination with supervision and evaluation. METAdrasi's interpreters facilitate efficient communication at all stages of the asylum procedure, as well as in refugee camps, accommodation facilities, hospitals and schools on the Greek mainland and islands. The interpretation requests are covered either through physical presence from the permanent teams in key locations (with the adequate sanitary equipment, due to COVID-19), or through a tele-interpretation system unique in Greece, that ensures interpretation requests are covered, even when there is a lot of demand, or the request is for rare languages.

In 2020, METAdrasi offered in total **238.915** interpretation sessions, of which 77% were provided through physical presence in **125 locations**, employing **323 interpreters** in **36 languages**, and translated 1.139.489 words from 11 different languages to 25 target-languages.

#### ➤ Interpretation during the asylum procedure

METAdrasi provides since 2013 interpretation at the first and second degree, in all the relevant procedures, like information, registration of asylum or family reunification request, asylum interview at the first and second degree, as well as for other administrative procedures. The tele-interpretation system was used in locations where METAdrasi does not have a permanent team of interpreters, or when the requests were urgent.

In 2020, services were provided in 29 locations and relevant departments of the Service, for **100.346** requests, of which 32,5% were handled through tele-interpretation. 50% less needs were covered, in comparison with 2019, as much because of the wider decrease in requests, as because the European Asylum Support Office took over the registrations on the islands. In response to that, METAdrasi expanded its locations, adding the Independent Asylum Unit of Nikaia. Of the 145 devices for tele-interpretation that were put at the disposal of the Asylum Service, 7 were destroyed during the fires in Moria and VIAL.

#### ➤ Interpretation in the camps

Since the beginning of the operation in the camps, during the big refugee influxes of 2015 and after, METAdrasi responds, either through physical presence or through the

phone, to interpretation needs in the camps in the whole of Greece. It provides interpretations services to the administrative staff of the Reception and Identification Service (RIS), to the medical and social units of the National Public Health Organisation (EODY), and to the Coordinators for the Education of Refugees in the accommodation centres of the Reception and Identification Service on the mainland.

In 2020, METAdrasi managed to maintain its support to EODY and the RIS, despite the unexpected difficulties brought by the pandemic, with presence in **32** camps and RICs, in 21 languages and dialects.

### ➤ **Interpretation in hospitals**

METAdrasi, from 2011 to 2016, on a volunteer basis in the beginning, and with its own funds later on, covered requests in hospitals on the mainland and the islands (Samos, Chios, Kos, Lesvos, Leros), with physical presence or on the phone. Since 2016, interpretation has been provided on a permanent basis on the islands, and since 2018 in Athens, Thessaloniki, and Ioannina, as well as on a pilot basis through tele-interpretation.

In 2020, METAdrasi expanded its collaboration with, in total, **66** hospitals in the whole of Greece (new locations include Arta, Kavala, Serres, and others), through physical presence as well as through the phone, and ensured a stable daily presence in the Children's Hospitals of Agia Sofia and Agl. Kyriakou, and the Hospitals Alexandra, Tzaneio, Chalkidas, University and Chatzikosta of Ioannina, Gennimata of Thessaloniki, Papageorgiou and Ippokrateio of Thessaloniki. In parallel, it covered emergencies, and provided many hours of phone interpretation during the first vague of COVID-19.

With the help of the financial prize Conrad N. Hilton, METAdrasi decided to gift the installation of wireless Internet to selected hospitals on the mainland and the islands, to give them access to tele-interpretation. In January of 2020, the installation of WIFI in the Gennimata Hospital of Thessaloniki was completed. The arrival of the pandemic in March did not allow the smooth operation of the works, so when the conditions allowed it, in May of 2020, the mobile CISCO device was offered and connected, device which allows the connection with sound and image of the Hospital's medical staff with an interpreter of METAdrasi, at a remote site.

### ➤ **Interpretation in the framework of protection actions**

METAdrasi offered interpretation for the needs of protection and information of the UNHCR's emergency assistance programmes, and its collaborators, as well as for the housing programme ESTIA, through physical presence of interpreters relocated locally, ad hoc missions, as well as through tele-interpretation and telephone. With the pandemic outbreak and the restricted possibility of physical presence, the

interpretation was offered mainly through telephone. In total, during 2020, **33.690** interpretation sessions were completed, and we translated **89.901** words.

### ➤ **Interpretation for survivors of gender-based violence**

Since April 2020, METAdrasi provides, with funding from UNICEF, interpretation aimed at survivors of gender-based violence in 33 counselling centres, shelters, civil society organisations, public organisms, and police centres. Given the gender dimension of the abuse, the beneficiaries can choose the interpreter's gender, with the goal to ensure, as much as possible, that they are safe and that the retelling of their experiences is facilitated.

During 2020, 57 interpreters followed 2 education seminars on gender-based violence, and contributed to the completion of **471** sessions (psychosocial, informational, legal, medical, and other).

### ➤ **24-hour COVID-19 hotline and other actions for the pandemic**

METAdrasi served the most vulnerable populations, too, with respect to the sanitary conditions through the 24/7 hotline, available in 43 languages, that served **1.126** requests in 18 programmes and 22 languages during April and May, when it was in service. Three distinct phone lines were in service, serving Public Health Bodies (Hospitals, Health Centres, EODY), executives of the Migration and Asylum Ministry, Security Forces (Police, Coastguard, Fire Department), and Armed Forces, but also to local government bodies and Civil Society Organisations. 90% of the requests served were from EODY or Hospitals in the whole of Greece. The hotline worked with funding of the UNHCR, the Conrad N. Hilton Foundation, and the Kahane Foundation.

A COVID-19 lexicon was also created in 14 languages, as well as a lexicon for the interpreters' use in 4 languages, and a medical one for 6 languages. With UNHCR funding, more tablets were bought, as well as tele-interpretation licenses, for the interpreters to be able to work from home.

### ➤ **Monitoring and Interpretation for the Provision of Financial Support from the High-Commissariat for Refugees (PDM & CBI)**

Since June of 2018, METAdrasi has taken over the procedure of data collection for the monitoring (PDM, post-distribution monitoring) from the Cash Support Programme, to ensure the sufficient and adequate quality and impact of the provision of cash support in Greece. During 2020, 2.934 questionnaires were filled successfully in 5 languages, while double interpretation was used for more languages.

Since 2017, METAdrasi also supports the local UNHCR teams through the provision of daily interpretation on the field, for the provision of cash support programmes (CBI,

Cash-Based Interventions). When the pandemic broke out, the presence of interpreters in the field was decreased, and the needs were covered through tele-interpretation. During 2020, 12.288 sessions were completed, and 46.679 words were translated.

### ➤ **Community interpretation**

METAdrasi participates to the support of actors who do not have sufficient funds to offer interpretation but have nonetheless big needs, first of all for medical issues of the refugees and migrants they serve. These requests are evaluated and covered, either on a volunteer basis, or with private funds of the Organisation. In 2020, METAdrasi has covered with its own funds **91** requests for over 10 bodies in the whole of Greece.

### ➤ **Training, Certification, Supervision and Evaluation of Interpreters**

Throughout 2020, METAdrasi held 5 interpreters training seminars and certification exams, through the Internet to adapt to the exceptional sanitary circumstances. In total, 36 new interpreters were certified, and 30 interpreters' reassessment exams were held.

## UNACCOMPANIED MINORS PROTECTION NETWORK

### ➤ Safe escorts of unaccompanied minors

With the aim to solve the chronic problem of the extended stay of unaccompanied minors in detention centres, reception centres, hospitals, and other unsafe conditions, METAdrasi has created since its foundation a network of trained escorts, that sees to the safe transportation of unaccompanied minors to adequate accommodation shelters, thus avoiding the risk that the minors get approached by traffickers. The network is funded by the UNHCR, and the flexible team of social scientists, interpreters and volunteer escorts gets activated on a case-by-case basis. The missions also support other vulnerable persons, like survivors of sexual and gender-based violence.

Starting in April 2020, the escorts team has met the increased needs of the relocation programme with great success, escorting the 956 children who participated during their transfers inside of Greece.

During the fire in Moria, METAdrasi was called upon by the Special Secretary for the Protection of unaccompanied minors to escort 318 children from the islands to safe shelters on the mainland, something that happened in just a week, with 9 escorts.

The action was funded by the United Nations High Commissariat for Refugees.

In 2020, **1.235** escorting missions were completed, and **4.028** children and other vulnerable persons were safely escorted.

### ➤ Guardianship and representation of unaccompanied minors

The aim of the Unaccompanied Minors Guardianship Network, since 2014, is to protect the rights of the unaccompanied minors, and to ensure their basic needs are being met, through the guardian's role. The Guardianship Network's members, with written authorisation from the responsible Prosecutor, act in the children's best interests, by taking care of the asylum procedures, the family reunification, the communication with their family members, and ensure the provision of social and other services (health, education, psychological support).

In December 2018, a tripartite agreement was signed between METAdrasi, the UNHCR, and the Labour Ministry, concerning the gradual transfer of know-how from METAdrasi to the State. However, the funding for the transition period expired in December of 2019, without the State being able to take over, and with METAdrasi having under its protection 1.358 unaccompanied children.

Covering as many cases as possible, either on a volunteer basis or with urgent private funding and donations, METAdrasi managed to provide basic support to the minors in crucial moments, throughout the whole year. With the relocation programme that started in June of 2020, in collaboration with the Special Secretary for the Protection of unaccompanied minors, EASO, the UNHCR and IOM, METAdrasi took over the triple role of escorts, provision of interpretation, and the representation of the minors, making good use of its know-how. METAdrasi's guardians, who were in Lesvos in September of 2020 after the catastrophic fires in Moria, were the ones who located all the unaccompanied children on the island.

On the 23rd of December, an agreement was signed between METAdrasi and the Ministry of Labour for the taking over of the guardianship in 2021, after a call for proposals launched in November 2020.

During 2020, the guardianship of minors was supported by private entities, like EPIM, the Julius Baer Foundation, and the Conrad N. Hilton Foundation.

In 2020, 58 guardians, in 9 locations, represented and supported over **1.100** unaccompanied children.

### ➤ **Protection of unaccompanied minors in the context of the relocation programme**

In 2020, **39** children were temporarily placed in a hotel in Kamena Vourla, until they travelled to other European countries, or were placed in adequate shelters and supported independent living apartments. In this framework, METAdrasi provided daily, around the clock, care, psychological support, social services, legal support and representation, escort to health services. It covered needs in clothing, shoes, and games, while also conducting educational and recreational activities like excursions to museums, sports games, and creative workshops. It was funded by DG Home (IOM), and the action was implemented from September to November of 2020.

At the end of the programme, most children travelled to Europe, while the rest were placed in safe shelters on the mainland.

### ➤ **Safe Areas for unaccompanied minors in the reception centres on the islands**

The "safe zones" for unaccompanied minors in the RICs on the islands are known for the inadequate living conditions and the lacking access to health services, psychosocial support, and education. METAdrasi stood against their creation, and especially against the housing there of unaccompanied minors in need of immediate transfer to adequate and safe shelters. However, on the islands, the number of children in the RICs is big, and the identification procedures time-consuming, with the result that the

children are in danger of staying in the camps, with other adults, without any protection. In this urgent context, METAdrasi decided to act for the immediate improvement of the children's living conditions, creating the first Safe Areas in Samos and Kos in 2019.

The Safe Areas provide daily, around the clock care, psychological support, social and legal support and representation, escorting to health services, food, and access to the Internet, as well as educational and recreational activities. They were funded by the International Organisation for Migration, and the activity ended in October of 2020.

Since December of 2019, a total of **192** children were hosted in Samos, and **174** in Kos, before being placed in adequate shelters, relocated to another EU country, or reunited with their family.

### ➤ **Transit accommodation facilities for unaccompanied minors**

METAdrasi started operating the first Transit Accommodation Facilities on the islands in 2015, and today operates such facilities in Athens (for children under 12), on Samos, and on Chios (for boys and girls until 18). The action aims at eliminating the time during which the children stay in the camps, and at ensuring their protection from trafficking rings, while answering in parallel to the issue of the lack of places in adequate accommodation facilities. Although they were initially intended to have a transit character, the shelters on the islands became medium-term accommodation facilities, due to the big delays in placements on the mainland, and provide individualised support from an inter-disciplinary team of social workers, psychologists and caregivers. The shelters on Chios and Samos are the only such shelters on these islands.

During 2020, the Accommodation Facility of Athens was funded by the Asylum, Migration and Integration Fund (AMIF), while the Chios and Samos shelters operated with the support of the Kahane Foundation, Pavlos and Alexandra Kanellopoulou Foundation, and the EEA Grants – Active Citizens Fund.

In 2020, **99** children were safely accommodated in 3 accommodation facilities.

### ➤ **Foster care in families**

The foster programme represents an international model for alternative care for minors, and became known in the refugee field through METAdrasi in 2016. Initially providing a family environment until the child's reunification with their family, the big number of rejections led in 2017 to an expansion of the programme, through long-term fostering with adoption perspectives. The programme is implemented in accordance with the national law and the International Convention for the Rights of

the Child, and in collaboration with the Prosecutor's Office, and the relevant authorities.

During 2020, emphasis was placed on the enriching the registry of interested families, with the aim of making possible the immediate and adequate placement of minors in them. Meanwhile, the programme's monitoring, feedback, and management procedures were improved, with regards to the employees and the foster parents. It is funded by the UNHCR.

In 2020, we had 12 new placements, and a total of **44** children in foster families. In total, 289 persons were informed about the programme through virtual or in person sensitisation meetings, and we received 54 new applications from prospective families.

### ➤ **Supported Independent Living for unaccompanied teenagers**

In 2018, METAdrasi started, for the first time in Greece, Supported Independent Living for refugee and asylum seeker teenagers between 16 and 18 years old. It is a form of alternative care, that aims at empowering and developing the skills required for the smooth transition of the teenagers into adulthood, and their integration in the Greek society. In January of 2020, METAdrasi had 24 apartments in Athens and 3 in Thessaloniki, while it opened 3 new ones in Ioannina and 1 in Kalamata. During the year, due to a change in funding, it closed 10 apartments in Athens, and had 21 at the end of the year.

During 2020, all students were successfully enrolled in secondary education, 4 of which got their high school diploma, and 1 got a scholarship to continue his studies in a higher-education establishment. The apartments were funded by the UNHCR, the International Organisation for Migration, the Asylum, Migration and Integration Fund, EPIM, the Conrad N. Hilton Foundation, and No More Walking – Just Cycling.

In 2020, **111** teenagers were hosted in a total of 21 apartments.

### ➤ **Day centre, support hotline, and mobile unit for the support of homeless unaccompanied minors**

It is estimated that over 600 unaccompanied minors are homeless in Athens. Answering to this reality, METAdrasi created in February of 2020 the first Protection Network of Homeless Unaccompanied Minors, starting with the *Day Centre* (1stop4homeless), that constitutes a safe space, that the children can visit daily, and receive many services and support. In the centre, individualised legal and psychosocial support is provided, as well as counselling for health issues, language courses and other recreational activities, and basic necessities. The necessary referrals for accommodation are also being made.



A little after the beginning of the centre's operation, the pandemic broke out, and the subsequent sanitary measures forced the decrease in capacity, and, by extension, in the number of children who could be served immediately, with the result of creating waiting lists. Within a few days, METAdrasi created two additional activities, aiming at staying at the children's side while physical proximity in closed spaces was forbidden: the *Emergency Line*, that, with the assistance of interpreters, offered counselling and specialised information about COVID-19 around the clock, and the *Mobile Unit*, with the aim to locate the children on the streets of Athens, especially when they could not commute freely due to the pandemic, or were in vulnerable situations, and to offer them basic necessities, individual care, and health and psychosocial support. Finally, during 2020, all the necessary procedures and preparations took place for the first *dormitory* for homeless children in Greece.

The actions for the homeless unaccompanied children were funded by the Trafigura Foundation, the Kahane Foundation, the Julius Baer Foundation, the Conrad N. Hilton Foundation, LDS Charities, and the UNHCR.

A total of **371** children were served in the Day Centre, while **101** of them were placed in safe accommodation or were referred from relocation through the Centre.

## **PROTECTION OF VULNERABLE GROUPS**

### **➤ Legal assistance on the islands**

METAdrasi has been offering since 2011 free legal support to asylum seekers and especially to vulnerable groups on the Eastern Aegean islands (Lesbos, Samos, Chios, Kos, Leros), at all stages of the asylum procedure, during the reception, identification, detention, and deportation, on the first and second degree, and offers representation in front of national and international courts.

Of major importance during 2020 was the assistance to unaccompanied minors who had been wrongly registered as adults, with crucial interventions during age assessment procedures, as well as through reports to the Children's Ombudsman, when it was deemed necessary.

Additionally, there were many cases of administrative detention of newly arrived asylum seekers, where the lawyers managed to ensure their access to mechanisms for the recognition of their vulnerability, and to prepare them for their asylum interviews.

The representation at the second degree proved crucial in 2020, as, due to the constant understaffing of the Asylum Service's Registry of Lawyers, in most locations where the programme is implemented, asylum seekers are being excluded from their right to free legal assistance at the second degree, a right that METAdrasi enforces. The action is funded by the UNHCR.

In 2020, **2.266** persons benefitted from the legal assistance and representation in the first and second degree.

### **➤ Certification of victims of torture**

The difficulty of recognition and certification of the victims of torture by the responsible authorities in the first reception and asylum often means for the victims the incorrect rejection of their asylum claim. Since 2011, METAdrasi is the only actor in Greece certifying victims of torture through an inter-disciplinary evaluation of the accusation of torture, according to the principles laid out in the Istanbul Protocol. The certification ensures the just examination of the survivor's asylum request, and facilitates their access to adequate services and protection.

Even though, during 2020, the programme was paused for five months (March – July) for funding reasons, it was able to resume its operations and to maintain the quality of the service offered. In parallel, meetings with the National Commission for Human Rights' team led to the redaction of a relevant report on the importance of the certification programme. It was implemented with the support of the UNHCR, the

United Nations Voluntary Fund for Victims of Torture, and the Liu Kuo-Chun Educational Foundation.

During 2020, **119 survivors received certification.**

### ➤ **Mother and child space in the asylum service**

The specially designed spaces, in the courtyards of the asylum offices in Athens and Thessaloniki, offer to pregnant persons and women with their children a safe space, where they can rest, breastfeed, and keep their children busy with creative activities during the long hours of waiting at the asylum offices. The action is implemented with the valuable help of our volunteers, in Athens since 2016 and in Thessaloniki since 2017, and constitutes a small but purposeful intervention that makes the difference in the life of the beneficiaries.

The sanitary conditions in 2020 gave the opportunity for information and education on health and hygiene issue, with as main goal the beneficiaries' best interests. In that direction, the first guide for breastfeeding in Arabic and Farsi was created, giving the possibility for information and the minimisation of the fear and misconstructions regarding natural breastfeeding. The action was funded by UNICEF.

During 2020, the space in Athens welcomed **9.000** visits from mothers with their children, and **6.000** were welcomed in Thessaloniki.

### ➤ **Supported Independent Living of former unaccompanied minors (18+)**

The unaccompanied minors who have received asylum in Greece and have been recognised as refugees, often don't receive support, whether housing or financial assistance, from the day they come of age. It is this institutional gap in the provision of protection and housing for young adults that METAdrasi aims at covering with the Supported Independent Living for Adults. The first apartment started operating in 2018 and housed 4 boys, while the first apartment for girls was opened in 2020, along with a second one for boys. METAdrasi implements this project thanks to donations and the support of the Conrad N. Hilton Foundation.

In 2020, **15** boys and **4** girls who had just turned 18 were hosted.

### ➤ **Emergency accommodation shelter for vulnerable women**

2020 constituted a doubly tragic year for Lesbos, with the pandemic being accompanied by the fire of September, that entirely destroyed the island's Reception and Identification Centre, thus displacing 13.000 persons. METAdrasi's team reacted

immediately, turning its educational centre into an accommodation centre for vulnerable women, for a period of 9 weeks.

The centre was immediately equipped, and offered daily food, English-language, and dance classes. In parallel, access to health services, and to psychosocial and legal support, was offered. The centre was funded by Caritas Austria, EPIM, and the foundation The Hellenic Initiative. **48** vulnerable women, and a new-born baby, were successfully housed.

## **EDUCATION AND INTEGRATION**

### **➤ Greek-language classes for adults**

METAdrasi offers, since its founding, free Greek-language classes to all needing them. Committed volunteers offer classes in 5 levels of language learning, and, as long as there are funds, METAdrasi covers the costs for the students to participate in exams to officially certify their Greek level.

In 2020, and with the pause of all educational activities in the country due to the pandemic, METAdrasi proceeded immediately to using virtual educational tools, with the aim to continue the classes remotely, with methods of simultaneous or asynchronous distance learning. The access to the Internet was also covered for committed students, so that their education would not be interrupted. The Greek-language lessons took place with the support of the "Captain Vassilis And Carmen Constantakopoulos" Foundation, the Kahane Foundation, and the Liu Kuo-Chun Educational Foundation.

In 2020, **1.179** Greek language students were supported.

### **➤ Programme of support for recognised refugees HELIOS**

METAdrasi takes part since 2019 in the programme HELIOS, with the aim to integrate beneficiaries of international protection into the Greek society, and especially to support them during the transition from camps to autonomous living. Greek-language lessons are offered, as well as classes of skill developments and knowledge of the Greek society and culture, and support for housing and job search. The programme is funded by the International Organisation for Migration and is implemented in collaboration with the International Rescue Committee and the National Centre of Social Research.

In 2020, with some of the classes happening online, **191** persons followed classes, while **339** benefitted from the programme's services.

### **➤ Stepping Stone: Integration for adults**

Two years after the refugee crisis' climax in Greece in 2015, the integration of refugees was even more crucial. As an answer, METAdrasi started in 2017 the Stepping Stone programme, which aims at supporting the refugees and migrants during their integration into Greek society. It offers job counselling and career orientation, support in the creation of resumes and preparation for interviews, techniques to look for a job, networking with the job market, and job and internship search.

In 2020, despite the difficulties, beneficiaries were referred to career days, where they came in contact with local and international companies and organisms. In parallel, we managed to make good use of previous collaborations for the employment of more persons. The programme is implemented with funding of the "Captain Vassilis And Carmen Constantakopoulos" Foundation.

In 2020, **67** persons found work (internship/remunerated apprenticeship), while **338** persons benefitted from individual job counselling appointments.

### ➤ **Step2School: Education for children**

The majority of children living in accommodation centres and apartments in Greece have little to no access to formal education. In the summer of 2017, we operated a summer educational programme in Athens, with great reception. Since October of 2017, we offer support classes of non-formal education, with emphasis on learning Greek, and with the goal to smoothly integrate refugee and migrant children in public schools. Throughout 2018, the programme was expanded to Thessaloniki.

In 2020, most classes took place online. The programme's teachers adapted quickly to the technological challenges, and researched distance learning techniques. Despite the pandemic, the production and edition of educational material didn't stop, and it will be published during 2021.

The action was implemented with the support of the Conrad N. Hilton Prize, the Liu Kuo-Chun Educational Foundation, and thanks to 33 volunteer teachers.

In 2020, **955** children followed classes in Athens and Thessaloniki.

### ➤ **Education for children on the islands**

The refugee children who arrive on the islands of the Norther Aegean remain stuck there for a long period of time, without access to formal education. Since January of 2018, we cover, with the help of the UNHCR, the educational needs of the children residing in the reception centres on the islands, with two non-formal education centres in Lesvos and one in Chios. The education takes place outside of the camps, aiming at the children's integration.

During 2020, the actions on the islands of Chios and Lesbos were especially impacted by the pandemic and the suspension of in person learning. Despite the difficulties in implementing distance learning, due to the insufficient connectivity and the lack of digital equipment, METAdrasi's staff worked with a specially designed methodology for distance learning, thus serving most students. Additionally, we operated a creative activities space in the Kara Tepe centre on Lesbos, where the children play safely, before and after class.

**1.403** children participated in the non-formal education actions on Lesbos and Chios.

## 2020 by field of activity

### Communication and advocacy

#### In 2020:

- The visits on our website were increased by 10%, and the new visitors by 14%, in comparison with 2019
- On Facebook, with the same number of posts as last year, we achieved an increase of over 60% in reach, impressions, and reactions of the public
- We passed the 1.000 followers mark on Instagram
- We published 7 Press Releases, that led to 74 mentions in media
- We gave 29 interviews to big national and international media, like The Independent, Die Zeit, Spiegel, Hellenic Parliament Television, EURONEWS, SZ-Magazin, France Radio, Colletiva (IT), MAG24
- We produced videos on the accommodation facilities, the supported independent living apartment in Kalamata, and for the Conrad N. Hilton prize, that was awarded to METAdrasi in 2019
- We published informational material and comics regarding COVID-19 in 6 languages
- We published the bimonthly newspaper House of Hope, covering the activities of the accommodation facilities

#### In 2020, we participated in

- A Childhood on the Move campaign, in collaboration with the Family for Every Child network, for the sensibilisation of the public on the issues and dangers the unaccompanied minors are exposed to
- Seminars and conferences, like the OECD High Level Policy forum as the only Greek participant, presenting the escorting action (16<sup>th</sup> of January 2020), the Children in Migration conference of the European Parliament (19-20<sup>th</sup> of November 2020), and the seminar “Child protection as a right and protective custody as detention: looking for alternative solutions for unaccompanied minors” (10<sup>th</sup> of December 2020)
- We marched in the March Against Discrimination organised by the Greek Forum of Migrants (March 2020)
- We talked with advocacy and working groups on advocacy, education, and the integration of refugees and migrants, as well as of homeless persons, and took part in other advocacy actions for the promotion and expansion of the relocation mechanism
- We wrote comments on research of FRA (European Agency for Fundamental Rights) and the annual report of EASO (European Asylum Support Office)

- We co-signed, along with other organisations, texts on relevant issues in the field, and petitioned the Ombudsman

#### In 2020, we collaborated with

- The Portuguese Ministry for Integration and Migration, with whom we signed a collaboration agreement
- The Athens Municipality, with whom we signed a collaboration memorandum for the first dormitory for unaccompanied children
- The National and Kapodistrian University of Athens, with whom we signed a collaboration memorandum for the new masters programme “Communication Means and refugee/migrant flows”
- We joined the FEANTSA (European Federation of National Organisations working with the Homeless) as member
- 45 actors, offering over 4.850 hours of interpretation (Appeals Authority, WHO, Arsis, IRC, DRC, IOM, KEELPNO), as well as with the staff of other NGOs, psychosocial and support services, hospitals, police authorities, Athens municipality, and educational foundations

### **Volunteering**

Volunteering is key to raising awareness and shaping the public’s perception of refugees and migrants. At the same time, volunteers help us cover constantly evolving needs in the field, and help us stay independent from funding trends. Many activities of METAdrasi started on a purely volunteer basis, like the Greek-language classes, and the Step2School programme.

In 2020, a total of 352 volunteers helped in a plethora of activities, and especially classes for adults and children, in the activities in the mother and child spaces, and in the accommodation facilities for unaccompanied minors, with safe escorts and the preparation of sending humanitarian aid in the whole country. Despite the adverse sanitary conditions, there was in 2020 an increase of applications for volunteering, with 205 new volunteers getting included in our registry.

### **Certification and improvement of procedures**

METAdrasi was among the first organisations who were registered in the Registry of Greek and Foreign Non-Governmental Organisations active in the fields of international protection, migration and social integration in Greek territory. That same year, it also received the international ISO 9001 certification in the fields of



interpretation provision, protection of unaccompanied minors, education and integration of refugees and migrants, general protection and support of vulnerable groups, and in the planning, management and implementation of funded projects.

Finally, after the renewal of METAdrasi's certification as a non-profit primary social care service provider (Government Gazette 3998/4.11.2019), it was also certified as a secondary and tertiary social care provider (Government Gazette 5929/31.12.2020).

In 2020, the telework systems were also reinforced, the issuance of timesheets and permanent contracts was automatized, and the already existing child protection policy was improved with the counsel of the internationally recognised Keeping Children Safe. Our staff participated, like every year, in capacity-building activities, with as main activity the training of managers in team management skills, with the method Autopilot.

### **Funding and financial management**

In 2020, we continued our collaboration with the UNHCR, the International Organisation for Migration (IOM), the United Nations Children's Fund (UNICEF), the Asylum, Migration and Integration Funds funded by Greek funds, and the European Commission. Our activities were again supported by private funders, like the "Captain Vassilis And Carmen Constantakopoulos" Foundation, the Pavlos and Alexandra Kanellopoulou Foundation, the Kahane Foundation, the Julius Baer Foundation, the Conrad N. Hilton Foundation, The Hellenic Initiative, the European Programme for Integration and Migration (EPIM), the organisation LDS Charities, and No More Walking – Just Cycling.

We received new financial support from the European Economic Area Financial Mechanism (EEA Grants), the United Nations Voluntary Fund for Victims of Torture, the organisation Caritas Austria, the Trafigura Foundation, the Liu Kuo-Chun Educational Foundation and The Charities Aid Foundation, while supported independent living apartments were integrated into the national AMIF.

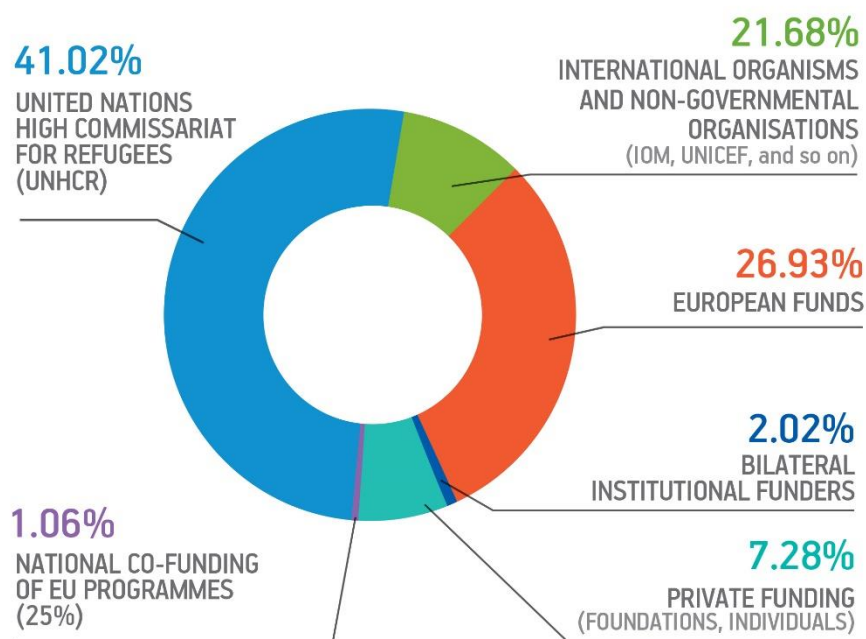
Support from private individuals was crucial for the needs of the pandemic, with urgent donations and funding. In the context of reinforcing the individual donations, a new donations page was created, on METAdrasi's website, with the use of the Donorbox platform.

Regular controls (monthly or quarterly) of expenses and of their mandatory supporting documents are led by the projects' funding bodies. After the completion of each funded project, the final control of the expenses is conducted by the funders. Additionally, at least once a year, certified controllers from independent controlling companies (in 2020, BDO Jordan, PKF Little John LLP, Deloitte, Ernst and Young) visit METAdrasi's offices and conduct controls on behalf of the funding bodies.

At the beginning of May 2020, the National Transparency Authority (NTA) and the Financial Police began a horizontal control of Non-Governmental Organisations, who are active in the refugee field. The findings for METAdrasi were transmitted at the end of July 2020, and, apart from two recommendations, of minor importance for the improvement of procedures, there were no findings.

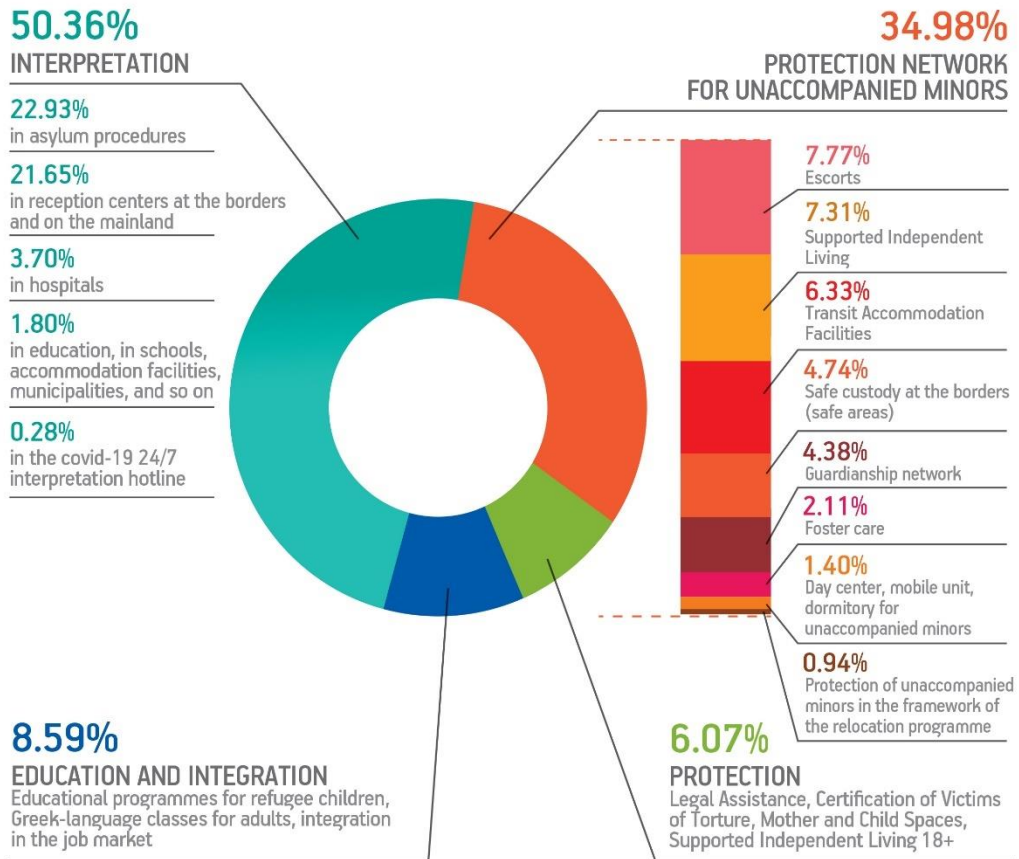
In the following diagrams, the allocation<sup>3</sup> of METAdrasi's funds by funding sources and the allocation of expenses by action are represented.

#### ALLOCATION OF INCOMES BY FUNDING SOURCES



<sup>3</sup> The data are based on the total yearly expenses by funding source and by action, and do not include income/expense adjustments in future financial years.

## ALLOCATION OF EXPENSES BY ACTIVITY



## Evaluation of the 2020 action and plans for the future

Despite the fact that 2020 was a year of many challenges, we managed to respond again to the existing and exceptional needs and to reach our most important goals.

More specifically, we **faced**:

1. Great changes in the management of migratory flows, with important legal changes that erode the asylum seekers' rights, and with European Union funding passing from the hands of international organisms to those of the State. However, these changes don't seem to indicate a long-term strategic planning for the humane management of the migrant/refugee issue, on a European as well as national level, lack of long-term strategy that is apparent for one more year. On a funding level, the transition procedure as well as the new funding management created once again cashflow issues for us.
2. The continuing delays of the guardianship throughout 2020. Despite the important steps that were made, like the creation of the Special Secretary and the relocation programme, the gap in guardianship from the side of the State, which did not act on the issue until the end of the year, persisted throughout the year, leaving unaccompanied minors exposed.
3. The unprecedented circumstances of the pandemic, with the restrictions it imposed but also with the dangers for the employees and beneficiaries.
4. The constant targeting of NGOs and the Civil Society, with abuse and attacks from politicians since the beginning of the year. The introduction of the organisations' registry, though it has at its base right thinking, was implemented in a way that is oppressive towards the organisations, many of which find themselves incapable of answering to the registration requirements.
5. The integration of refugees into the local community remained a huge gap. Recognised refugees remain in despair, with their situation getting worse in 2020, as many became homeless and without benefits.

Despite the challenges, we **achieved**:

1. The immediate adaptation to the needs of the pandemic, as much on a technical level as regarding the new needs that emerged, and ensuring the viability of existing projects.

2. The support and representation of unaccompanied minors, despite the funding and substantial gap in guardianship, making use of private funds and donations.
3. The immediate reaction to and collaboration with the relocation programme, which METAdrasi had been advocating for since 2018, when it gave the example with the successful relocation of unaccompanied minors to Portugal.
4. The immediate reaction to the catastrophic fire in Moria, with the localisation of all unaccompanied minors on the island and their transfer, with the housing of vulnerable women, and the sending of humanitarian aid.
5. The creation of a network for the protection of homeless children, that is composed of the day centre, the mobile unit, and the first dormitory for unaccompanied children in the country.
6. The securing of long-term funding for the Transit Accommodation Facilities for unaccompanied minors on Samos and Chios, with their integration into the EEA's funding mechanism.
7. The expansion of the Supported Independent Living to Ioannina and Kalamata.
8. The strengthening of the Certification of Victims of Torture project, that was temporarily suspended during the year, but resumed with urgent funding and was integrated at the end of the year into the EEA's funding mechanism.
9. The strengthening of our financial independence with new collaborations with private funders.
10. The strengthening of the advocacy actions, on a national and European level.
11. The empowerment of our staff through capacity-building actions.
12. Our response to high institutional and auditing requirements.

## Priorities for 2021

With a goal to build long-term sustainable and practical solutions for 2021, our priorities are as follows:

1. Development of integration activities that strengthen the interaction between refugees and locals, especially involving our volunteers.
2. Creation of a unique database for all activities regarding unaccompanied minors, and reinforcement of the telework systems.
3. Reinforcement of the psychological supervision for the field teams, and constant feedback.
4. Reinforcement and further adaptation of internal procedures and back-office departments of METAdrasi, as well as creation of an internal audit department.
5. Expansion and renewal of METAdrasi membership.
6. The attainment of a bigger financial independence and viability, with a priority on private funds (foundations and individuals), remains among our strategic priorities, and with the aim to build relationships with donors who understand the importance to support national NGOs and show flexibility in a constantly changing environment.

*Beyond the above, there are no other consequent facts that require special mention. In view of the above, we ask that you approve the financial statements for the financial year 2020 that follow.*

*The President of the Board*

*Pappa Maria Dafni*

# **Auditor's Report**

## **To the Members of the Organization**

### **«Metadrasi» Action for Migration and Development**

#### **Report on the financial statements**

##### **Opinion**

We have audited the accompanying financial statements of Organization «Metadrasi» Action for Migration and Development (the "Organization"), which comprise the statement of financial position as at December 31st, 2020, the statements of comprehensive income, changes in equity and the cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion the accompanying financial statements present fairly, in all material respects, the financial position of Organization «Metadrasi» Action for Migration and Development as at December 31st, 2020, 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization'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.

**Athens-Greece, September 7, 2021**



**The Certified Public Accountant**

**PKF EUROAUDITING S.A.**

**Certified Public Accountants**

**Kifisias 124 Avenue, 115 26 Athens**

**S.O.E.L Reg. No.: 132**

## Annual Financial Statements

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

### Statement of Financial Position

Amounts in € '	Note	The organization	
		31/12/2020	31/12/2019
Assets			
Non-current assets			
Property, plant and equipment	5.1	34.210	17.604
Intangible assets	5.2	6.908	7.889
Other long-term receivables	5.3	62.908	47.665
Total		104.027	73.158
Current assets			
Receivables related to programs of activities according to the scope of the organization	5.4	88.968	159.592
Other receivables	5.5	5.518.923	909.381
Cash and cash equivalents	5.6	879.123	4.634.442
Total		6.847.014	5.703.415
Total assets		6.591.041	5.776.573
EQUITY AND LIABILITIES			
Equity			
Capital		20.237	20.237
Other reserves		338.268	338.268
Retained earnings		(252.714)	(252.726)
Total Equity		105.791	105.779
Long term liabilities			
Staff retirement obligations	5.7	317.467	317.467
Total		317.467	317.467
Short term liabilities			
Suppliers and other liabilities related to programs of activities relevant to the scope of the organization	5.8	520.984	353.544
Current tax liabilities	5.9	44.178	56.179
Other short-term liabilities related to programs of activities relevant to the scope of the organization	5.10	5.602.621	4.943.603
Total		6.167.783	5.353.327
Total liabilities		6.485.250	5.353.327
Total equity and liabilities		6.591.041	5.776.573

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

In the current financial year the amount relating to "Employee termination benefit liabilities" was not added to total liabilities but directly to "Total equity and liabilities" and for comparability reasons the corresponding amounts were reclassified in the comparative figures for 2019 reported in the Balance Sheet

## Income Statement

Amounts in € '	σημ.	The organization	
		31/12/2020	31/12/2019
Revenues relevant to the scope of the organization	<b>5.11</b>	16.815.821	16.196.514
Costs relevant to the scope of the organization	<b>5.12</b>	(16.806.264)	(16.164.570)
<b>Gross profit/(loss)</b>		<b>9.557</b>	<b>31.944</b>
Other operating costs	<b>5.13</b>	(5.423)	(25.118)
Other operating income	<b>5.14</b>	12.112	2.601
<b>Earnings before interest and tax</b>		<b>16.246</b>	<b>9.427</b>
Financial expenses	<b>5.15</b>	(27.323)	(13.861)
Financial income		12.802	4.493
<b>Earnings / (losses) before tax</b>		<b>1.725</b>	<b>59</b>
Income tax	<b>5.16</b>	(1.713)	(5.505)
<b>Earnings / (losses) after tax</b>		<b>12</b>	<b>(5.446)</b>

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

## Statement of Changes in Equity

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

<i>Amounts in € '</i>	Note	Capital	Other reserves	Retained earnings	Total equity
Balance as of 01/01/2019		20.237	338.268	(247.280)	111.225
Earnings / (losses) of the year		-	-	(5.446)	(5.446)
Change in equity for 2019					
Earnings /(losses) recognized directly in equity		-	-	-	-
Total recognized earnings / (losses) of year		-	-	(5.446)	(5.446)
Balance as of 31/12/2019		20.237	338.268	(252.726)	105.779
Balance as of 01/01/2020		20.237	338.268	(252.726)	105.779
Earnings / (losses) of the year		-	-	12	12
Change in equity for 2020					
Total recognized earnings / (losses) of year		-	-	-	-
Total recognized earnings / (losses) of year		-	-	12	12
Υπόλοιπο την 31/12/2020		20.237	338.268	(252.714)	105.791

## Statement of Cash Flows

		The Organization	
<i>Amounts in € '</i>	Note	01/01 - 31/12/2020	01/01 - 31/12/2019
<b>Cash flows from operating activities</b>			
Earnings / (losses) of year (before tax)		1.725	59
<b>Adjustments to earnings</b>	(i)	122.691	93.306
		<b>122.702</b>	<b>93.365</b>
<b>Changes in working capital</b>			
(Increase) / decrease of trade receivables related to program activities for the purpose of the organization		(4.419.867)	(159.344)
(Increase) / decrease of other receivables		(134.295)	517.979
(Increase) / decrease of liabilities related to program activities for the purpose of the organization		819.094	3.303.383
		<b>(3.735.068)</b>	<b>3.662.018</b>
<b>Cash flows from operating activities</b>		<b>(3.612.366)</b>	<b>3.755.383</b>
minus: Income tax payments		(5.505)	-
minus: Interest payments		-	-
<b>Net cash flows from operating activities</b>		<b>(3.617.871)</b>	<b>3.755.383</b>
<b>Cash flows from investing activities</b>			
Purchases of tangible assets from grants		(118.727)	(82.493)
Purchases of intangible assets from grants		(4.200)	(560)
Other items			(13.569)
<b>Net cash flows from investing activities</b>		<b>(122.927)</b>	<b>(96.622)</b>
<b>Cash flows from financing activities</b>			
Interest paid / Expenses paid		(27.323)	(13.861)
Interest received/Income received		12.802	4.493
<b>Net cash flows from financing activities</b>		<b>(14.522)</b>	<b>(9.368)</b>
<b>Net cash increase / (decrease) in cash and cash equivalents</b>		<b>(3.755.319)</b>	<b>3.649.393</b>
Cash and cash equivalents at the beginning of year		4.634.442	985.049
<b>Cash and cash equivalents at the end of year</b>		<b>879.123</b>	<b>4.634.442</b>

### *Amounts in € '*

		01/01 - 31/12/2020	01/01 - 31/12/2019
<b>Adjustments to results for:</b>			
Depreciation of tangible fixed assets	<b>5.1</b>	102.989	82.398
Amortization of intangible assets	<b>5.2</b>	5.180	1.540
Interest expenses		27.323	13.861
Interest income		(12.802)	(4.493)
<b>Total</b>		<b>122.691</b>	<b>93.306</b>

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

Below we cite basic financial accounts and indices:

<i>Amounts in € '</i>	<b>31/12/2020</b>	<b>31/12/2019</b>	<b>Change</b>	<b>% Change</b>
<b>Revenues</b>	<b>16.815.821</b>	<b>16.196.514</b>	619.307	3,82%
<b>Gross profit</b>	<b>9.557</b>	<b>31.944</b>	(22.387)	(70,08%)
<b>Operating earnings</b>	<b>16.246</b>	<b>9.427</b>	6.819	72,34%
<b>Earnings before taxes</b>	<b>1.725</b>	<b>59</b>	1.666	2.823,14%
<b>Earnings after taxes</b>	<b>12</b>	<b>(5.446)</b>	5.458	100.21%
<b>EBITDA</b>	<b>124.715</b>	<b>93.365</b>	31.350	33.57%
<b>Equity</b>	<b>105.791</b>	<b>105.779</b>	12	-
<b>Total liabilities</b>	<b>6.167.783</b>	<b>5.353.326</b>	814.456	15,21%
<b>EBITDA/ Revenues</b>	<b>0,74%</b>	<b>0,31%</b>	0,43%	139,45%
<b>EBITDA / Equity</b>	<b>117,6%</b>	<b>47,31%</b>	70,29%	148,57%
<b>Net Results/Revenues</b>	<b>0,0%</b>	<b>0,0%</b>	-	-
<b>Net Results/Equity</b>	<b>0,1%</b>	<b>(5,15%)</b>	5,16%	(100,2%)
<b>Equity/liabilities</b>	<b>1,7%</b>	<b>1,9%</b>	(0,2%)	(13,2%)
<b>Liabilities/ (Equity + Liabilities)</b>	<b>98,3%</b>	<b>98%</b>	0,25%	0,26%
<b>Equity/ (Equity + Liabilities)</b>	<b>1,7%</b>	<b>2%</b>	(0,25%)	(17.64%)
<b>Return on Capital Employed</b>	<b>3,84%</b>	<b>2,23%</b>	1,61%	72,33%
<b>Return on Equity</b>	<b>0,01%</b>	<b>(5,15%)</b>	5,16%	(100,2%)

Revenues and expenses per category are portrayed as follows:

	REVENUES 2020	EXPENSES 2020
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	10.883.977	10.915.612
EUROPEAN FUNDING	4.528.682	4.519.017
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	1.224.147	1.192.831
NATIONAL CO-FUNDING OF EU PROGRAMMES	179.015	178.804
	<b>16.815.821</b>	<b>16.806.264</b>

## Notes on the Financial Statements

### 1. General Information

Name: METAdrasi - ACTION FOR MIGRATION AND DEVELOPMENT

Legal form: Civil Non-Profit Organization

Reference period: 1.1.2020 - 31.12.2020

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 31.12.2020 the same accounting policies have been used as for the financial year 2019.



## 4. Summary of the accounting policies

### 4.1. General information

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

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

### 4.2. Tangible Assets

Tangible fixed assets are reported at their acquisition cost, minus the accumulated depreciation and any impairment in value. Acquisition cost includes all directly attributable expenditure for the acquisition of assets (article 18 L. 4308). Subsequent expenditures are recognized as increases in the carrying amount of the tangible fixed assets or as separate assets only to the extent that these expenses increase the future economic benefits expected to flow from the use of the asset and their cost can be measured accurately. Depreciation of tangible assets (other than land that is not depreciated) is calculated using the straight-line method over their useful lives, which is as follows:

Vehicles	8-10 years
Other equipment	Up to 10 years

The residual values as well as the useful lives of tangible assets are subject to review to each balance sheet date. When the carrying values of tangible assets exceed their recoverable amount, the difference (impairment) is recognized as an expense in the income statement. Upon the sale of tangible assets, the differences between the consideration received and their book value are recorded as gains or losses in the income statement. Repairs and maintenance are recorded in expenses of the period in question.

### 4.3. Intangible Assets

The intangible assets category includes software.

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

### 4.4. Impairment of Assets

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

Net selling price is the amount from the sale of an asset in a two-way transaction in which the parties have full knowledge and adhere voluntarily, after deducting any additional direct disposal costs of the asset, while, the value in

use is the present value of the estimated future cash flow that are expected to be received by the enterprise from the use of an asset and its disposal at the end of its estimated useful life.

#### **4.5. Receivables from 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.

#### **4.6. Cash and cash equivalents**

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

#### **4.7. Taxation**

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

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

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

#### **4.8. Benefits for the employees**

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

#### 4.9. Provisions

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

#### 4.10. Recognition of Expenses and of Income

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

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

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

### 5. NOTES TO THE ANNUAL FINANCIAL STATEMENTS

#### 5.1. Tangible fixed assets

Owned fixed assets are initially recognized at acquisition cost and subsequently measured at amortized cost in accordance with paragraph 18 of Law 4308/2014. Tangible assets are analyzed as follows:

<i>Amounts in € '</i>	Premises	Machinery	Transportation means	Furniture and other equipment	Total
<b>Acquisition cost as of 01/01/2019</b>	<b>1.247</b>	-	<b>28.126</b>	<b>467.443</b>	<b>469.817</b>
Minus: Accumulated depreciation	(1.247)	-	(14.013)	(464.047)	(479.307)
<b>Net value as of 01/01/2019</b>	<b>0</b>	<b>0</b>	<b>14.114</b>	<b>3.396</b>	<b>17.509</b>
Additions	-	-	-	82.493	82.493
Depreciation of year	-	-	(4.400)	(77.999)	82.399
<b>Acquisition cost as of 31/12/2019</b>	<b>1.247</b>	-	<b>28.126</b>	<b>549.936</b>	<b>579.310</b>
<b>Minus: Accumulated depreciation</b>	<b>(1.247)</b>	-	<b>(18.412)</b>	<b>(542.046)</b>	<b>561.705</b>
<b>Net value as of 31/12/2019</b>	<b>0</b>	<b>0</b>	<b>9.714</b>	<b>7.890</b>	<b>17.604</b>
Additions	8.932	5.500	-	104.295	118.727
Value – Other Adjustments	-	-	-	-	-
Depreciation and	(68)	(229)	(4.400)	(97.424)	(102.121)

amortization					
Depreciation – Other adjustments	-	-	-	-	-
<b>Acquisition Cost as of 31/12/2020</b>	<b>10.179</b>	<b>5.500</b>	<b>28.126</b>	<b>654.231</b>	<b>698.037</b>
<b>Minus: Accumulated depreciation</b>	<b>(1.315)</b>	<b>(229)</b>	<b>(22.812)</b>	<b>(639.471)</b>	<b>(663.827)</b>
<b>Net value as of 31/12/2020</b>	<b>8.864</b>	<b>5.271</b>	<b>5.314</b>	<b>14.760</b>	<b>34.210</b>

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

## 5.2. Intangible Assets

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

<i>Amounts in € '</i>	<b>Computer Software</b>	<b>Other Expenses</b>	<b>Total</b>
<b>Acquisition cost as of 01/01/2019</b>	<b>76.766</b>	<b>0</b>	<b>77.766</b>
Minus: Accumulated depreciation	<b>(67.898)</b>	<b>0</b>	<b>(67.898)</b>
<b>Net value as of 01/01/2019</b>	<b>8.869</b>	<b>0</b>	<b>8.869</b>
Additions	560	0	560
Depreciation of year	(1.540)	0	(1,540)
Acquisition cost as of 31/12/2019	<b>77.326</b>	<b>0</b>	<b>77.326</b>
<b>Minus: Accumulated depreciation</b>	<b>(69.438)</b>	<b>0</b>	<b>(69.438)</b>
<b>Net value as of 31/12/2019</b>	<b>7.888</b>	<b>0</b>	<b>7.888</b>
Additions	4.200	0	4.200
Depreciation and amortization	(5.180)	0	(5.180)
<b>Acquisition cost as of 31/12/2020</b>	<b>81.526</b>	<b>0</b>	<b>81.526</b>
<b>Minus: Accumulated depreciation</b>	<b>(74.618)</b>	<b>0</b>	<b>(74.618)</b>
<b>Net value as of 31/12/20120</b>	<b>6.908</b>	<b>0</b>	<b>6.908</b>

## 5.3. Other long-term receivables

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

<i>Amounts in € '</i>	31/12/2020	31/12/2019
Guarantees	62.908	47.665
<b>Total</b>	<b>62.908</b>	<b>47.665</b>

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

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

<i>Amounts in € '</i>	31/12/2020	31/12/2019
Receivables related to programs of activities relevant to the scope of action of the Organization	88.968	159.592
<b>Total receivables</b>	<b>88.968</b>	<b>159.592</b>

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

#### 5.5. Other receivables

The other receivables of the organization are divided as follows:

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

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

	<b>The Organization</b>	
<i>Amounts in € '</i>	31/12/2020	31/12/2019
Other advances/prepayments	5.824	6.955
Reserved bank deposits and Letters of Guarantee	209.956	140.304
Deferred income	5.156.969	666.479
Prepaid expenses related to next year	9.400	13.998
Sundry accounts	58.207	-
Receivables from the Greek State	78.566	81.645
<b>Total</b>	<b>5.518.923</b>	<b>909.381</b>

#### 5.6. Cash and cash equivalents

The cash equivalents of the Organization are analysed as follows:

<i>Amounts in € '</i>	31/12/2020	31/12/2019
Cash at hand	1.484	2.809
Cash at banks	877.639	4.631.633
<b>Total</b>	<b>879.123</b>	<b>4.634.442</b>

## 5.7. Obligations for staff benefits.

According to the Greek Labour Law, employees are entitled to compensation in the event of their dismissal or retirement, the amount of which varies depending on the salary, the years of service and the way that the employee left the organization (dismissal or retirement). Employees who resign or are reasonable dismissed are not entitled to compensation. The payable compensation in the case of retirement is equal to 40% of the compensation that would be payable in case of unjustified dismissal. The organization, since according to the law 4308/2014 it is considered a medium-sized entity, it is not obliged to conduct an actuarial study in order to recognize the obligation to provide benefits to its staff. As of 31/12/2020 this amount remains unaltered from the previous year.

## 5.8. 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>	31/12/2020	31/12/2019
Suppliers	520.984	353.544
<b>Total</b>	<b>520.984</b>	<b>353.544</b>

## 5.9. Current tax obligations

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

<i>Amounts in € '</i>	31/12/2020	31/12/2019
Income tax	44.178	56.179
<b>Total</b>	<b>44.178</b>	<b>56.179</b>

## 5.10. Other short-term liabilities

Other short-term liabilities are analysed as follows:

<i>Amounts in € '</i>	31/12/2020	31/12/2019
Programs prepayments	1.083.825	85
Payable salaries and wages	562.524	525.998
Social security contributions	1.173.613	564.592
Other taxes (except for income tax)	123.746	131.216
Income for the following year	2.527.332	3.633.562
Expenses payable	17.219	17.501
Other short-term liabilities	114.363	70.649
<b>Total</b>	<b>5.602.621</b>	<b>4.943.603</b>

### 5.11. Revenues for the fulfilment of the purpose of the Organization

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

<b>Amounts in € '</b>	01/01 - 31/12/2020	01/01 - 31/12/2019
Revenues from programs/activities	16.096.444	15.754.471
Revenues from donations	719.377	442.043
<b>Total</b>	<b>16.815.821</b>	<b>16.196.514</b>

Revenues by source of funding are analyzed as follows:

	REVENUES 2020	REVENUES 2019
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOS	10.883.977	9.900.786
EUROPEAN FUNDING	4.528.682	5.456.512
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	1.224.147	736.124
NATIONAL CO-FUNDING OF EU PROGRAMMES (25%)	179.015	103.092
	<b>16.815.821</b>	<b>16.196.514</b>

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

Expenditures are analyzed as follows:

<b>Amounts in € '</b>	31/12/2020	31/12/2019
Staff Salaries and costs	12.449.129	10.969.851
Third party fees and expenses	598.036	863.290
Operating leases	986.921	672.169
Insurance cost	8.537	8.100
Repairs and maintenance expenses	104.169	53.759
Taxes and duties	309.974	302.628
Other expenses	2.240.629	3.210.834
Depreciation	108.869	83.938
<b>Total</b>	<b>16.806.264</b>	<b>16.164.570</b>

Staff salaries and expenses are analyzed as follows:

<b>Amounts in € '</b>	01/01 - 31/12/2020	01/01 - 31/12/2019
Salaries	9.890.130	8.516.408
Salaries for interpretation services (Facon)	99.389	201.148
Other benefits	3.292	-
Social security contribution	2.437.215	2.150.266
Dismissal allowances	19.103	102.029
<b>Total</b>	<b>12.449.129</b>	<b>10.969.851</b>

In 2020 and 2019, the organization had 620 and 562 employees respectively.

Expenditures by source of funding are analyzed as follows:

	ΕΞΟΔΑ 2020	ΕΞΟΔΑ 2019
BILATERAL FUNDING, INTERNATIONAL ORGANISATIONS AND NGOs	10.915.612	9.891.426
EUROPEAN FUNDING	4.519.017	5.454.207
PRIVATE FUNDING (FOUNDATIONS/ INDIVIDUALS)	1.192.831	715.977
NATIONAL CO-FUNDING OF EU PROGRAMMES (25%)	178.804	102.959
	<b>16.806.264</b>	<b>16.164.570</b>

### 5.13. Other operating expenses

The other operating expenses are as follows:

<i>Amounts in € '</i>	01/01 - 31/12/2020	01/01 - 31/12/2019
Other taxes, fines, and surcharges	5.089	22.878
Other expenses	334	2.240
<b>Total</b>	<b>5.423</b>	<b>25.118</b>

### 5.14. Other operating revenues

The other operating revenues are as follows:

<i>Amounts in € '</i>	01/01 - 31/12/2020	01/01 - 31/12/2019
Foreign exchange income	30	-
Revenues from previous years	1.485	2.602
Other income	10.597	-
<b>Total</b>	<b>12.112</b>	<b>2.602</b>

### 5.15. Financial revenues/expenses

The financial revenues are analysed as follows:

<i>Amounts in € '</i>	01/01 - 31/12/2020	01/01 - 31/12/2019
Bank interest income	12.802	4.493
<b>Total</b>	<b>12.802</b>	<b>4.493</b>

The financial expenses are analyzed as follows:

<i>Amounts in € '</i>	01/01 - 31/12/2020	01/01 - 31/12/2019
Bank expenses	27.323	13.861
<b>Total</b>	<b>27.323</b>	<b>13.861</b>



#### 5.16. Income tax

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

<i>Amounts in € '</i>	31/12/2020	31/12/2019
Income tax	1.715	5.505
Differences from tax of previous years	0	0
Other taxes not included in the operational costs	0	0
<b>Total</b>	<b>1.715</b>	<b>5.505</b>

#### 5.17. Other contingent liabilities and contingent receivables

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

#### 5.18. Unaudited previous tax years

The Organization has not been subject to regular audit for taxes since its establishment.

The Management estimates that for the unaudited fiscal years no provision of any kind is required as it is estimated that no differences will arise in a future tax audit.

#### 5.19. Events after the balance sheet date

During the next financial year there is an ongoing audit by the tax authority for the years 2015 to 2018. The audit is not completed yet and no serious findings that will affect the Organization's financial position are expected to occur.

Besides the aforementioned events, there are no further events on the 31st of December 2020 that may significantly affect the Organization's financial status.