

Μέριμνα

**Εταιρία για τη Φροντίδα Παιδιών
και Οικογενειών στην Αρρώστια και στο Θάνατο**

**MERIMNA-CARE FOR CHILDREN AND FAMILIES EXPERIENCING
ILLNESS AND DEATH CIVIL NON-PROFIT COMPANY**

TAX IDENTIFICATION NUMBER : 090169649

FINANCIAL STATEMENTS

Year 2022

1 January to 31 December 2022

CONTENTS

Independent Auditor's Report	3
Balance Sheet	5
Income Statement by type	6
Notes to the Annual Financial Statements of 31.12.2022.....	7

Independent Auditor's Report

To the Partners of the civil non-profit society **"MERIMNA - CARE FOR CHILDREN AND FAMILIES EXPERIENCING ILLNESS AND DEATH"**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **"MERIMNA - CARE FOR CHILDREN AND FAMILIES EXPERIENCING ILLNESS AND DEATH"** (the Society), which comprise the balance sheet as at 31 December 2022 and the statement of income for the year then ended, and notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of **"MERIMNA - CARE FOR CHILDREN AND FAMILIES EXPERIENCING ILLNESS AND DEATH"** as at 31 December 2022 and its financial performance for the year then ended in accordance with the requirements of the L. 4308/2014 as in force.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as incorporated into the Greek Legislation. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Society throughout our appointment in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), as incorporated into the Greek Legislation and 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 the requirements of the current legislation and the above-mentioned IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the requirements of the L. 4308/2014 as in force, 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 Society'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 Society 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 into the Greek Legislation, 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 into the Greek Legislation, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Society'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 Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in the 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 the auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Athens, 10 May 2023

Apostolos Georgios Rousas

Certified Public Accountant Auditor
Institute of CPA (SOEL) Reg. No. 26511

SOL S.A.

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Balance Sheet

MERIMNA-CARE FOR CHILDREN AND FAMILIES EXPERIENCING ILLNESS AND DEATH CIVIL NON-PROFIT COMPANY



Εταιρία για τη Φροντίδα Παιδιών και Οικογενειών στην Αρρώστια και στο Θάνατο

Balance Sheet

According to the Law 4308/2014

Template B5 of Appendix of Law 4308/14

27th Year of Operations (01/01/2022 - 31/12/2022) (AMOUNTS IN EURO)

TAX IDENTIFICATION NUMBER : 090169649

	2022	2021
Non-current assets		
Tangible Assets	1.709.924,45	1.709.924,45
(-) Accumulated Depreciation	-795.909,43	-749.370,67
Stocks	0,00	0,00
Trade Receivables	8.000,00	0,00
Accrued income for the period	0,00	0,00
Cash and cash equivalents	245.491,47	184.698,10
Total Assets	1.167.506,49	1.145.251,88
Equity and Liabilities		
Capital and Reserves	1.112.061,82	1.058.379,86
Provisions		
Provisions for employee benefits	8.194,83	5.511,80
Long-term liabilities	28.050,00	66.000,00
Trade payables	547,08	1.671,90
Income tax	325,69	0,00
Other taxes and fees	5.241,85	1.863,78
Socail security organizations	13.085,22	11.824,54
Total short-term liabilities	19.199,84	15.360,22
Total Equity and Liabilities	1.167.506,49	1.145.251,88

Athens, February 2nd 2023

President of BoD

Treasurer

Chief Accountant

e-logistiki

ΑΝΩΝΥΜΗ ΕΤΑΙΡΙΑ



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Α.Φ.Μ.: 800752629 Δ.Ο.Υ.: ΦΑΕ ΑΘΗΝΩΝ
ΑΡΙΘΜ. ΑΔ. ΟΙΚΟΝ. ΕΠΙΜΕΛΗΤΗΡΙΟΥ: 2532
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PAPADATOU DANAI

WASIELEWSKI MARIA

KARADIMITRIS NIKOLAOS

Income Statement by type

MERIMNA-CARE FOR CHILDREN AND FAMILIES EXPERIENCING ILLNESS AND DEATH CIVIL NON-PROFIT COMPANY		
		
INCOME STATEMENT According to the Law 4308/2014 Template B6 of Appendix of Law 4308/14 27th Year of Operations (01/01/2022 - 31/12/2022) (AMOUNTS IN EURO)		
TAX IDENTIFICATION NUMBER : 090169649		
	2022	2021
Net Turnover	561.632,39	512.990,31
Other Ordinary Revenue	37.950,00	0,00
Employee compensation and expenses	-347.288,57	-344.796,60
Operating depreciation expenses	-46.538,76	-46.118,58
Other expenses & losses	-151.749,30	-132.293,54
Other revenues & earns	0,00	0,00
Interest charges and related expenses	1,89	1,89
Profit before Tax	54.007,65	-10.216,52
Income tax	-325,69	-326,55
Profit after Tax	53.681,96	-10.543,06
Athens, February 2nd 2023		
President of BoD	Treasurer	Chief Accountant
		
PAPADATOU DANAI	WASIELEWSKI MARIA	KARADIMITRIS NIKOLAOS

Notes to the Annual Financial Statements of 31.12.2022
According to the Article 29 of the Law 4308/2014

<p>1. General Information about the Company:</p> <p>a) Legal Name:</p> <p>b) Legal Type:</p> <p>c) Financial Period:</p> <p>d) Head offices address:</p> <p>e) the registry that the entity is registered to and the registration number, or equivalent information, as appropriate</p> <p>f) The category of the entity (micro, small, medium, large, public interest) according to this law.</p> <p>g) A statement that the entity's financial statements comply fully with this law.</p>	<p>a) MERIMINA-CARE FOR CHILDREN AND FAMILIES EXPERIENCING ILLNESS AND DEATH</p> <p>b) CIVIL NON-PROFIT COMPANY</p> <p>c) 01.01.2022-31.12.2022</p> <p>d) Papanikoli 2A , Chalandri</p> <p>e) Tax Identification Number 090169649</p> <p>f) Micro entity</p> <p>g) The financial statements have been compiled according to the conditions set by the Law 4308/2014.</p>
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<p>2. A summary of the accounting policies adopted by the entity in the preparation of the financial statements. In case of a change in accounting policies, accounting estimates or a correction of errors, an explanation of the change and of the impact on items of the financial statements shall be provided in the related note(s).</p>	<table border="1"> <thead> <tr> <th>Balance Sheet</th> <th>Provisions for employee benefits</th> <th>Accumulated Depreciation</th> <th>Retained Earnings</th> </tr> </thead> <tbody> <tr> <td>approved 01/01/2021</td> <td style="text-align: right;">0,00</td> <td style="text-align: right;">0,00</td> <td style="text-align: right;">1.776.648,87</td> </tr> <tr> <td>Correction</td> <td style="text-align: right;">4.800,40</td> <td style="text-align: right;">703.252,10</td> <td style="text-align: right;">-708.052,50</td> </tr> <tr> <td>Revised 01.01.2021</td> <td style="text-align: right;">4.800,40</td> <td style="text-align: right;">703.252,10</td> <td style="text-align: right;">1.068.596,37</td> </tr> <tr> <td>approved 31/12/2021</td> <td style="text-align: right;">0,00</td> <td style="text-align: right;">0,00</td> <td style="text-align: right;">1.813.262,33</td> </tr> <tr> <td>Correction</td> <td style="text-align: right;">5.511,80</td> <td style="text-align: right;">749.370,67</td> <td style="text-align: right;">-754.882,47</td> </tr> <tr> <td>Revised 31.12.2021</td> <td style="text-align: right;">5.511,80</td> <td style="text-align: right;">749.370,67</td> <td style="text-align: right;">1.058.379,86</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Balance Sheet	Provisions for employee benefits	Accumulated Depreciation	Retained Earnings	approved 01/01/2021	0,00	0,00	1.776.648,87	Correction	4.800,40	703.252,10	-708.052,50	Revised 01.01.2021	4.800,40	703.252,10	1.068.596,37	approved 31/12/2021	0,00	0,00	1.813.262,33	Correction	5.511,80	749.370,67	-754.882,47	Revised 31.12.2021	5.511,80	749.370,67	1.058.379,86									<table border="1"> <thead> <tr> <th>Income Statement</th> <th>Other expenses & losses</th> <th>Operating depreciation expenses</th> <th>Profit after tax</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">0,00</td> <td style="text-align: right;">0,00</td> <td style="text-align: right;">36.286,91</td> </tr> <tr> <td>Correction</td> <td style="text-align: right;">711,40</td> <td style="text-align: right;">46.118,58</td> <td style="text-align: right;">-46.829,98</td> </tr> <tr> <td>Revised 31.12.2021</td> <td style="text-align: right;">711,40</td> <td style="text-align: right;">46.118,58</td> <td style="text-align: right;">-10.543,06</td> </tr> </tbody> </table>	Income Statement	Other expenses & losses	Operating depreciation expenses	Profit after tax		0,00	0,00	36.286,91	Correction	711,40	46.118,58	-46.829,98	Revised 31.12.2021	711,40	46.118,58	-10.543,06
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<p>During the year 2022, the above mentioned corrections were made regarding the provisions for employee benefits and the operating depreciation expenses.</p>																																																						

<p>3. Where, in exceptional cases, the entity has deviated from a provision of this law in order to meet the requirement of paragraph 2 of article 16 for fair presentation, such deviation shall be disclosed and adequately justified, and any effects on the assets, liabilities, equity and income shall be set out in full in the relevant note(s).</p>	<p>In the present period no need for such deviation occurred.</p>
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<p>4. An entity shall disclose in the notes to their financial statements whether there are any factors that may put the entity's status as a going concern in doubt, and the nature of these factors.</p>	<p>There are no factors compromising the "Going Concern" assumption.</p>
<p>Whether the entity is a going concern.</p>	<p>The entity is operating on a going concern basis</p>
<p>Whether the entity is in the process of liquidation.</p>	<p>The entity is not into liquidation.</p>

5.b) The notes to items in the financial statements shall be presented in the order in which those items are presented in the financial statements.	Yes
5.d) When information required under this article is presented in the tables of the financial statements, this information need not be repeated in the notes.	Yes
6. Entities shall provide, at a minimum, the explanatory information and analyses specified in paragraphs 3 to 33 of this Article, except where exemptions are permitted.	The notes include, at least, explanatory information and analysis of paragraphs 3 to 34 of the present article, and no exemption is prescribed by the Law 4308/2014.
7. Where an asset or liability relates to more than one line item of the financial statements, its relationship to other line items shall be disclosed.	Yes
8. A table showing for each category of tangible and intangible fixed assets: a) the cost or production cost or the fair value if the fair value option (article 24) has been applied, as at the beginning and end of the period. b) the additions, reductions, and transfers between categories of assets during the period. c) depreciation and impairments relating to the current period. d) accumulated depreciation and impairments as at the beginning and end of the period. e) other changes in accumulated depreciation and impairments during the period. f) the amount of any interest capitalized in the period according to paragraph 2(d) of article 18. g) Any other change in the value of the asset.	Fair value measurement has not been implemented. Table for tangible and intangible fixed assets is attached for the previous and the closing financial period.
9. The amount of any interest accrued during the period that has been charged to the acquisition cost of goods and services according to article 20.	No such interest accrued has been charged to the acquisition cost of goods and services.
10. The total debt of the entity which is covered by collateral provided by the entity, while showing the nature of the collateral.	There is no debt of the entity covered by collateral.
11. The amounts owed by the entity that become due after more than five years..	No such liabilities exist.
12. For the entity's employees during the period: a) The average number of employees	The median number of employers is 14
13. The amount and the nature of expenses and revenue which are of significant amount or of a particular frequency or importance. Especially, in the case that net-metering between expenses and revenue is prescribed by Law 4308/2014, these balances are disclosed before the net-metering.	There are no such funds.

<p>When the fair value option is used (article 24):</p> <p>a) a clear statement that the fair value measurement option has been used and of the financial statement items that have been measured at fair value.</p> <p>b) a description of the significant assumptions underlying the models and measurement techniques.</p> <p>c) for each financial statement item: the fair value, the changes in fair value that have been transferred directly to the income statement, and the changes in fair value that have been recognized in a fair value reserve.</p> <p>d) a table showing the opening and closing balance and the movements on the fair value reserve during the period, and any deferred tax effects if deferred tax has been recognized.</p> <p>e) for each class of derivative financial instruments, information about the extent and their nature, including significant terms and conditions that may affect the amount, timing and probability of future cash flows.</p> <p>f) the value of fixed assets by category that would have been recognized as the carrying value in the balance sheet, if these assets were not measured at fair value using article 24</p>	<p>Measurement in fair value has not been used</p>
<p>15. The total amount of any financial commitments, guarantees or contingencies (contingent liabilities) that are not included in the balance sheet, with a description of the nature and form of any valuable security which has been provided. Any commitment concerning postretirement benefits and affiliated or associated entities shall be disclosed separately.</p>	<p>No such financial commitments or guarantees or contingencies are included in the balance sheet.</p> <p>No commitment concerning postretirement benefits and affiliated or associated entities exist.</p>
<p>16. The amount of advances and credits granted to members of the administrative, managerial and supervisory bodies, with indications of: the relevant interest rate, the conditions under which they were granted, any amounts repaid or written off or waived, as well as any commitments undertaken on their behalf by way of guarantees of any kind. The total amount for each category of persons is to be disclosed.</p>	<p>No advances and credits were granted to members of the administrative, managerial and supervisory bodies.</p>
<p>17. The total amount of any financial commitments, guarantees or contingencies (contingent liabilities) that are not included in the balance sheet,</p>	<p>No such financial commitments or guarantees or contingencies are included in the balance sheet.</p>

Table for each category of tangible and intangible fixed assets for the year ended 31.12.2022

DESCRIPTION	ACQUISITION COST 31.12.20	ADDITIONS XP.2021	SUBTRACTIONS XP.2021	ACQUISITION COST 31.12.21	ACQUISITION COST 31.12.20	ACCUMULATED DEPRECIATION 31.12.20	ADDITIONS XP.2021	SUBTRACTIONS XP.2021	ACCUMULATED DEPRECIATION 31.12.21	NET VALUE 31.12.21
LAND	521.567,65			521.567,65	521.567,65	0,00	0,00	0,00	0,00	521.567,65
BUILDINGS/PHYSICAL INFRASTRUCTURE	1.148.942,90	0,00	0,00	1.148.942,90	1.148.942,90	668.854,78	46.021,71	0,00	714.876,49	434.066,41
TRANSPORTATION EQUIPMENT	400,00	0,00	0,00	400,00	400,00	128,00	0,00	0,00	128,00	272,00
OTHER EQUIPMENT	39.013,90	0,00	0,00	39.013,90	39.013,90	34.269,32	96,86	0,00	34.366,18	4.647,72
TOTAL	1.709.924,45	0,00	0,00	1.709.924,45	1.709.924,45	703.252,10	46.118,57	0,00	749.370,67	960.553,78

Table for each category of tangible and intangible fixed assets for the year ended 31.12.2022:

DESCRIPTION	ACQUISITION COST 31.12.21	ADDITIONS XP.2022	SUBTRACTIONS XP.2022	ACQUISITION COST 31.12.22	ACQUISITION COST 31.12.21	ACCUMULATED DEPRECIATION 31.12.21	ADDITIONS XP.2022	SUBTRACTIONS XP.2022	ACCUMULATED DEPRECIATION 31.12.22	NET VALUE 31.12.22
LAND	521.567,65			521.567,65	521.567,65	0,00	0,00	0,00	0,00	521.567,65
BUILDINGS/PHYSICAL INFRASTRUCTURE	1.148.942,90	0,00	0,00	1.148.942,90	1.148.942,90	714.876,49	45.957,73	0,00	760.834,22	388.108,69
TRANSPORTATION EQUIPMENT	400,00	0,01	0,00	400,01	400,00	128,00	64,00	0,00	192,00	208,01
OTHER EQUIPMENT	39.013,89	0,00	0,00	39.013,89	39.013,89	34.366,18	517,05	0,00	34.883,23	4.130,66
TOTAL	1.709.924,44	0,01	0,00	1.709.924,45	1.709.924,44	749.370,67	46.538,77	0,00	795.909,44	914.015,01

Athens, 02.February.2023

The President of BoD

The treasurer

Chief Accountant

Papada

Wasielowski

e-logistiki
ΑΝΩΝΥΜΗ ΕΤΑΙΡΙΑ
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 ΟΙΚΟΓΕΝΕΩΝ ΣΤΗΝ ΕΡΕΥΝΑ ΚΑΙ ΤΟ ΘΑΝΑΤΟ
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