

**FOUNDATION MUSHKILA KABIRA
EMANZANA 7
1103AV AMSTERDAM**

Financial statements 2024



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To the board of
Foundation Mushkila Kabira
Emanzana 7
1103AV Amsterdam

Harderwijk, 19 december 2025

Dear Board,

We hereby report on fiscal year 2024 regarding your foundation.

1 ASSIGNMENT

Pursuant to your instructions, we have prepared the foundation's 2024 financial statements, which include the balance sheet with counts of € 13.532 and the income statement closing with a negative result € 87.567.

2 ACCOUNTANT'S COMPILATION REPORT

The financial statements of Foundation Mushkila Kabira based in Amsterdam have been compiled by us using the information provided by you. The financial statements comprise the balance sheet as at 31 December 2024 and the profit and loss account for the year 2024, with the accompanying explanatory notes. These notes include a summary of the accounting policies which have been applied.

This compilation engagement has been performed by us in accordance with Dutch law, including the Dutch Standard 4410, 'Compilation engagements', which is applicable to accountants. The standard requires us to assist you in the preparation and presentation of the financial statements in accordance with Dutch Reporting Directive for Small Non-Profit Organisations (RJk C2). To this end we have applied our professional expertise in accounting and financial reporting.

In a compilation engagement, you are responsible for ensuring that you provide us with all relevant information and that this information is correct. Therefore, we have conducted our work, in accordance with the applicable regulations, on the assumption that you have fulfilled your responsibility. To conclude our work, we have read the financial statements as a whole to consider whether the financial statements as presented correspond with our understanding of Foundation Mushkila Kabira.

We have not performed any audit or review procedures which would enable us to express an opinion or a conclusion as to the fair presentation of the financial statements.

During this engagement we have complied with the relevant ethical requirements prescribed by the 'Verordening Gedrags- en Beroepsregels Accountants' (VGBA, Dutch Code of Ethics for Professional Accountants). You and other users of these financial statements may therefore assume that we have conducted the engagement in a professional, competent and objective manner and with due care and integrity and that we will treat all information provided to us as confidential.

To the provision of further explanations we are happy to provide.

Yours sincerely,

Lentink De Jonge Accountants & Adviseurs
A.D. Sleurink AA

BOARD REPORT ON 2024

Organisational developments

In 2023, the Italian consultancy MAPS conducted a systems analysis of both Mobile Info Team (MIT) and the Mushkila Kabira Foundation. In 2024, we implemented most of its recommendations, resulting in several key developments.

First, the board was expanded from three to five members after a careful selection and interview process. One board member left the board. We thank Els van Koeverden for her contributions as a board member throughout the year and wish her good luck, as she is moving on to other challenges. We welcome Valentin Scholl, Caterina Rodelli and Ingrid Kantarova as new board members. This expansion increased our organisational capacity and ensured continuity.

Second, the relationship between the board and MIT was strengthened. Following MAPS's recommendations, the board now plays a larger role in strategic decision-making, while maintaining respect for the operational independence of the MIT team.

To deepen the knowledge of the board and support the onboarding of new members, each board member received an extensive information package followed by tailored sessions. These were structured around five organisational pillars, or 'cornerstones':

- Governance: roles, responsibilities, decision-making, and communication between the board and MIT.
- Finance & Fundraising: budgeting, legal compliance, and resource development.
- HR & Recruitment: workload management, team support, and safeguarding.
- Communications & Advocacy: strategic outreach and public engagement.
- Casework: direct refugee support processes. For each cornerstone, an online session was held to review its context, objectives, and current priorities.

This process allowed MIT to refine its objectives-specifically to create clear organisational structures, establish 1 transparent decision-making processes, and define distinct role descriptions. This phased approach laid a solid foundation for a board that is both strategically engaged and effective in supporting MIT's daily operations.

Financial reporting

Financial reporting continued as in previous years. The compilation statement and annual accounts were again prepared by Adriaan Sleurink (Lentink de Jonge Accountants). In compliance with ANBI regulations, a separate financial report accompanies this annual report. The board continues to oversee MIT's monthly income and expenditure, maintaining full access to underlying documentation.

Financial outlook for 2025 and beyond

At the time of writing this report the operational costs for 2025 are fully covered and the forecast for 2026 are positive. About three quarters of the operational expenses for 2026 are pledged by regular donors to the project or are in the process of being applied for.

Mobile Info Team

In 2024, Mobile Info Team remained focused on providing reliable information and direct support to asylum seekers and refugees in Greece. Despite mounting pressure on the Greek asylum system, the team maintained-and in some areas expanded-its reach.

By the end of 2024, MIT had 69,364 followers on its Facebook page, gaining nearly 1,500 new followers during the year. It published 38 posts reaching over 850,000 people and generating more than 125,000 interactions. Its digital presence and hotline service were vital information channels for people seeking asylum.

Through its helpdesks, MIT provided individual guidance on specific cases. In 2024, caseworkers and interpreters responded to 8,342 enquiries-an average of 695 per month via WhatsApp and Facebook. Additionally, MIT organised 68 in-person information sessions that reached 415 participants, improving access to information and support across various stages of the asylum procedure. The casework team handled dozens of complex cases, particularly involving vulnerable individuals such as families and people with health or psychological challenges.

Collaboration with local lawyers prevented wrongful detentions and ensured access to legal support. MIT's legal support team, in partnership with other legal organisations, resolved 40 individual cases successfully in 2024. It also contributed to addressing systemic deficiencies-such as the lack of interpretation services-by raising these issues with international monitoring bodies. In the area of advocacy and research, MIT published six statements, one major report (Voices from the Camps), and contributed to multiple international initiatives.

The organisation's publications were featured 37 times in Greek and international media. MIT also made two submissions to the Committee for the Prevention of Torture, co-signed 13 joint statements, and provided input to four external reports, including the AIDA Report Greece 2023. Its work shed light on the human rights situation of asylum seekers in Greece and 3 called for better living conditions, fairer asylum processes, and an end to arbitrary detention. MIT continued its collaborations within networks such as the Border Violence Monitoring Network and the Northern Greece Coordination Network. It also participated in a joint fundraising campaign with partner organisations to strengthen access to legal aid across Greece.

Signature of board

President
Thomas Schellekens

Secretary
Fabian Sloot

Ingrid Kantarova

Valentin Scholl

Caterina Rodelli

1 BALANCE SHEET AS OF 31 DECEMBER 2024
after result allocation

		31 December 2024	31 December 2023
		€	€
Assets			
Current assets			
Cash and cash equivalents	(1)	13.532	101.100
		<hr/> 13.532	<hr/> 101.100
Passiva			
Reserves and funds			
Designated reserves		5.000	90.000
Other reserves		5.807	8.375
		<hr/> 10.807	<hr/> 98.375
Current liabilities			
Other liabilities and accruals		2.725	2.725
		<hr/> 13.532	<hr/> 101.100

2 PROFIT AND LOSS ACCOUNT 2024

		Balance 2024	Balance 2023
		€	€
Income			
Income from individuals	(2)	11.875	3.306
Income from other not-for-profit organisations	(3)	82.218	216.670
Sum of income		94.093	219.976
Charges			
Spent on objectives			
Mobile Info Team	(4)	177.447	218.758
Management and administration costs			
General expenses	(5)	4.214	3.262
Result		-87.568	-2.044
Result allocation			
Designated reserves		-85.000	-
Other reserves		-2.568	-2.044
		-87.568	-2.044

3 ACCOUNTING POLICIES

GENERAL

Objective

The objective of Foundation Mushkila Kabira is to provide humanitarian aid, advice and/or guidance and to organise (social welfare) activities.

The foundation seeks to achieve this objective by, among other things:

- providing (or causing to be provided) humanitarian aid, advice and/or guidance; organising (social community) activities and/or meetings;
- providing (or causing to be provided) information, including by using the various forms of media available;
- collecting and providing goods, clothing, food and/or medicines (or having them collected);
- raising funds (or having them raised);
- cooperating with various organisations and institutions;
- carrying out or causing to be carried out all further actions which are connected with the above in the broadest sense or which, in the opinion of its management, are conducive, useful and/or desirable in that respect.

Legal form and trade register number

Foundation Mushkila Kabira has its statutory seat at Amsterdam and is registered with the Trade Register under number 66416841 with identification number 856543342.

GENERAL PRINCIPLES FOR PREPARATION OF THE FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the provisions of the Dutch Reporting Directive for Small Non-Profit Organisations (Rjk C2).

Assets and liabilities are generally valued at acquisition or manufacturing price or current value. If no specific basis of valuation is stated, valuation takes place at the acquisition price.

References are included in the balance sheet and profit and loss account. These references refer to the notes.

PRINCIPLES FOR THE VALUATION OF ASSETS AND LIABILITIES

Reserves and funds

Designated reserves

Designated reserves are reserves with a more limited spending option, where the restriction is made by the board. The nature of the designated reserves is to ensure the continuity of the foundation.

PRINCIPLES FOR DETERMINING THE RESULT

General

The result (balance) is determined as the difference between total income and total expenses. Income and expenditure are allocated in the statement of income and expenditure to the period to which they relate. The allocation follows a consistent policy. This means that amounts attributable to a period that have been or will be received or paid in another period are taken into account.

Cost

Costs are determined under the historical cost convention and allocated to the reporting year to which they relate.

Spending objectives

Expenditures under the objectives are recognised in the year in which they are committed or, to the extent that this is not the case upon commitment, in the year in which the amount of the commitment can be reliably determined. Contingent liabilities are recognised in the year in which it is established that the conditions will be met.

4 NOTES TO THE BALANCE SHEET AS OF 31 DECEMBER 2024

ASSETS**CURRENT ASSETS**

	31-12-2024	31-12-2023
	€	€
1. Cash and cash equivalents		
ING business account, NL76 INGB 0007 3490 21	13.532	101.100
Cash and cash equivalents are fully free of disposal.		

LIABILITIES**Designated reserves**

	2024	2023
	€	€
<i>Going concern reserve</i>		
Balance sheet as at 1 January	90.000	90.000
Result allocation	-85.000	-
Balance sheet as at 31 December	5.000	90.000

Other reserves

Balance sheet as at 1 January	8.375	10.419
Result allocation	-2.568	-2.044
Balance sheet as at 31 December	5.807	8.375

5 NOTES TO THE PROFIT AND LOSS ACCOUNT FOR 2024

	Balance 2024	Balance 2023
	€	€
2. Income from individuals		
Private Donors	11.875	3.306
3. Income from other not-for-profit organisations		
Funds	82.218	216.670
Spent on objectives		
4. Mobile Info Team		
On-site coordination costs	66.113	37.340
Caseworkers	60.250	101.767
Translators	26.107	25.166
Lawyer fees	12.661	34.788
Case support	2.121	5.340
Advertising costs	1.012	1.735
Other costs	9.183	12.622
	177.447	218.758
Other operating expenses		
5. General expenses		
Accounting fees	3.225	2.723
Other overheads	989	539
	4.214	3.262

6 OTHER NOTES

Appropriation of result for the financial year 2023

In accordance with statutory provisions, the loss ad € 2.044 for 2023 has been deducted from other reserves.

Processing the loss 2024

In accordance with statutory provisions, the loss ad € 87.568 for 2024 has been deducted from going concern reserve (€ 85.000) and other reserves (€ 2.568). This has already been reflected in the financial statements.

Remuneration of the board

No remuneration is applicable.

Signing

Amsterdam, 19 December 2025
President

T.C. Schellekens

Secretary

F.J. Sloot

I. Kantárová

C. Rodelli

V.M.P. Scholl