

# Sustainability report UNICEF Switzerland and Liechtenstein 2024

unicef   
for every child



 Guatemala

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# Preface.



For nearly 80 years, we have been advocating for the welfare and rights of children in over 190 countries – including Switzerland and Liechtenstein. Sustainability is not an add-on, it is our core mission: a better world for every child, today and for future generations. The challenges of our time – the impacts of climate change, loss of biodiversity, poverty, conflicts, social inequality – are hitting children especially hard. As an organization committed to the safeguarding of child rights, we know that sustainable development requires a holistic approach. Our programs, fundraising and policy work are designed to be as effective, sustainable and efficient as possible to achieve the best possible positive change for children. At UNICEF Switzerland and Liechtenstein, we accept this as our responsibility.



We took a decisive step in 2023 with our first sustainability strategy: We incorporate Environmental, Social and Governance (ESG) principles consistently in our operations and decision-making. Where our direct influence is limited, we rely on partnerships to help drive meaningful change. Through our commitment to sustainability, we engage transparently with partners in business, the public sector and other stakeholders, while at the same time leading by example.

Implementation of our sustainability strategy began in 2024. We extended the multi-year “Child Rights Barometer” project to assess the implementation of children’s rights in Switzerland and Liechtenstein, conducted a risk assessment of our procurement activities and initiated the development of a sustainable procurement policy. Equally as important, we have started to measure our carbon footprint. A key milestone in this regard is the publication of our first Sustainability Report, prepared with reference to the Global Reporting Initiative (GRI) standards. This report provides insights into our targets and efforts to achieve them. It outlines the sustainability practices adopted by UNICEF Switzerland and Liechtenstein, highlights progress made and demonstrates how we are embedding sustainability into all aspects of our work.

At UNICEF Switzerland and Liechtenstein, we take our responsibility seriously – because we have the opportunity and the obligation to catalyze positive change. This report may not answer all of your questions, but it demonstrates our continued commitment to a more just and sustainable future. We invite you to join in the conversation. Together, let us work on solutions to create a more sustainable future for children.

A handwritten signature in blue ink, reading "B. Junker".

Bettina Junker  
Executive Director  
UNICEF Switzerland and Liechtenstein

A handwritten signature in blue ink, reading "L. Deflorin-Karrer".

Linda Deflorin-Karrer  
Sustainability Officer  
UNICEF Switzerland and Liechtenstein



# At a glance: UNICEF Switzerland and Liechtenstein.

UNICEF, the United Nations Children's Fund, is tasked with implementing the UN Convention on the Rights of the Child (CRC) for every child<sup>1</sup> in the world. Headquartered in Zurich, we advocate for the interests of UNICEF in Switzerland and Liechtenstein and are one of 32 national UNICEF committees that, together with UNICEF, form a global network. At the end of 2024, UNICEF Switzerland and Liechtenstein maintained a workforce of 76 employees. Since 2020, we have acted according to the UNICEF Principles of Good Governance. The organization operates within the framework of the cooperation agreement with UNICEF and is organized as an association with a delegate structure. The members elect up to 34 delegates to the Assembly of Delegates, the association's highest body. It oversees the association and the Managing Board. The Managing Board, composed of seven members from both countries, is the managing body that is responsible for strategic oversight, while the Executive Board manages operations. All board members – three women and four men – work on a voluntary and impartial basis.

More detailed information can be found here: [Organization employees](#)

## Activities and value chain

The goal of UNICEF Switzerland and Liechtenstein is to strengthen and protect the rights of children and thus improve their living conditions – in Switzerland, Liechtenstein and around the world. Our core business focuses on fundraising and communications, the steering of international programs and national advocacy work. We maintain ongoing dialog with various stakeholders and incorporate their perspectives into our work. We are actively involved in networks like Swissfundraising, Child Rights Network Switzerland and Kinderlobby Liechtenstein, as well as in diverse expert groups on child rights, health and sustainable development. Moreover, key functions like management, governance, HR, finance, IT, risk management and legal/compliance ensure that our work runs smoothly.

UNICEF Switzerland and Liechtenstein works closely with UNICEF and its Country Offices as part of the global UNICEF network. This cooperation affects not only our core activities at committee headquarters, but also many upstream and downstream processes – particularly the procurement and logistics of goods and services and the implementation of international programs in program countries. The value chain of UNICEF Switzerland and Liechtenstein, including associated activities and stakeholders, is illustrated on page 5.

## Fundraising and communications

UNICEF Switzerland and Liechtenstein supports the implementation of programs ensuring that children can grow up safely and healthily, and have access to education. To finance said programs, we do professional fundraising. Funds derive from a variety of sources, including donations by private individuals, companies, foundations, organizations and communities.

We are committed to using every Swiss franc in the best possible way and honoring the trust that our donors bestow upon us. Therefore, a key focus of UNICEF Switzerland and Liechtenstein involves transparency in reporting on the use of funds as well as the impacts of programs and the targets achieved. We also report on children's rights and humanitarian disasters that affect children especially hard – like in Sudan, the Middle East and Ukraine – and work to get those children the help they need.

## Steering of international programs

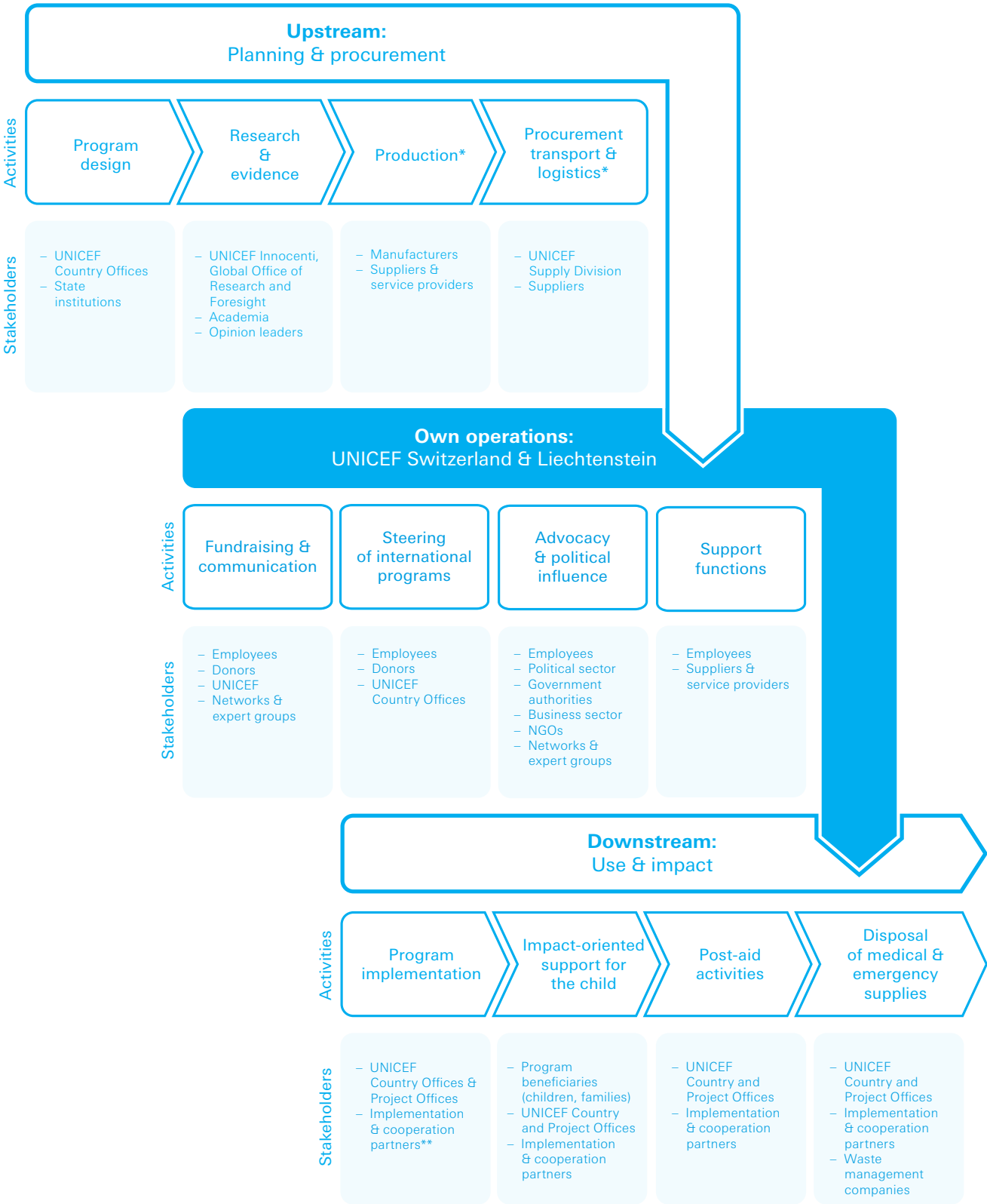
In close cooperation with UNICEF Country Offices and partners worldwide, UNICEF Switzerland and Liechtenstein develops programs and makes contributions to programs that promise sustainable improvement to the lives of children in UNICEF partner countries. While the UNICEF Country Offices implement these programs in cooperation with governments, local organizations and target groups, we monitor the implementation progress, oversee financial transactions and fund disbursements, and ensure transparent reporting for sponsors and donors. Financing of the programs is carried out through specific donations. Non-specific donations are transferred directly to UNICEF, where they become part of flexible funding for use wherever it is most needed.

## Advocacy and political influence

Advocacy and political influence are key functions of UNICEF Switzerland and Liechtenstein. Our national work involves advocating for adherence to the Convention on the Rights of the Child in Switzerland and Liechtenstein. We raise public awareness on topics involving children's rights and analyze government action. We monitor the situation of children, create evidence and derive recommendations. By working closely with political decision-makers, we help to ensure that children's rights are given greater consideration in political decisions. We also advocate for the inclusion of children's rights in the sustainability and due diligence obligations of local businesses, which play a key role in the global implementation of children's rights – through fair working conditions, living wages, responsible products and digital responsibility.

<sup>1</sup> The definition of the term "child" in this Sustainability Report is based on Article 1 of the Convention on the Rights of the Child, which defines the term to mean a person under the age of 18. This report therefore refers specifically to both children and adolescents.

# Generic value chain of UNICEF Switzerland and Liechtenstein



\* of goods and services for UNICEF International programs and UNICEF Switzerland and Liechtenstein  
\*\* state institutions, actors in civil society, business and non-profits

# Sustainability at UNICEF Switzerland and Liechtenstein.

## Selection of material topics on sustainability

To ensure that the sustainability management of UNICEF Switzerland and Liechtenstein focuses on topics relevant to the organization, a double materiality analysis was carried out in 2023. This involved assessing both the impact along the value chain on people and the environment and the associated risks and opportunities for UNICEF Switzerland and Liechtenstein.

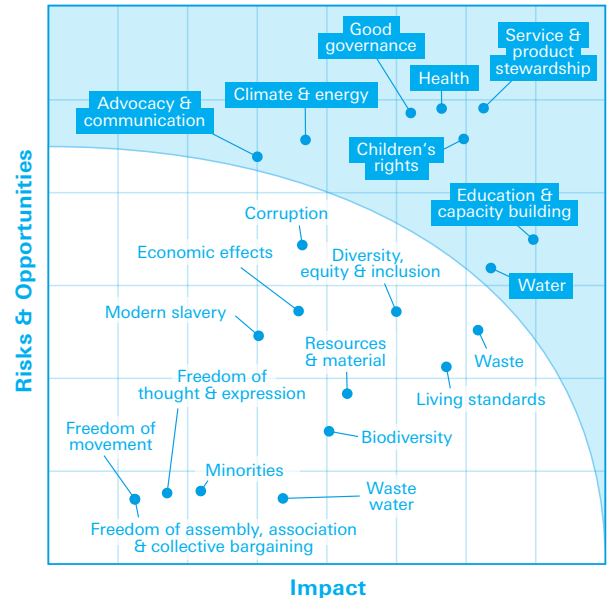
The analysis incorporated input from internal experts, the Executive Board, the Managing Board and external stakeholders. The double materiality analysis resulted in the identification of eight material topics (in blue), which are discussed in more detail in the following chapters of this report.

## Sustainability strategy and governance

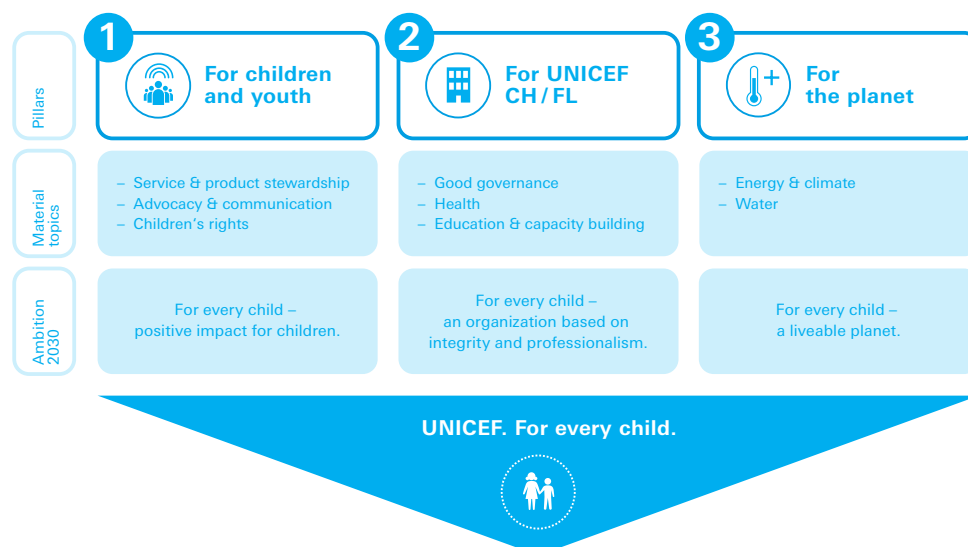
### Sustainability strategy

Using the materiality analysis as a basis, UNICEF Switzerland and Liechtenstein developed a sustainability strategy in 2023 with a strategic horizon for 2030. It creates a structured framework for the integration of sustainability aspects in the organization. For each of the eight material topics, targets were defined and actions developed. We initially focus on the areas over which we have the greatest direct influence and which we can actively control. Our aim, however, is to continue to further develop and expand our engagement. The eight material topics are bundled into three strategic pillars and together are intended to contribute to strengthening the rights and well-being of every child.




Our materiality matrix



### Our sustainability strategy



The following chart includes a list of our 22 sustainability targets and the status of implementation under the three strategic pillars.

Material topics	Sustainability targets	Target year	Implementation status
<b>1. For children and youth</b> 			
Service and product stewardship	<b>Target 1:</b> In addition to the guidelines of UNICEF International, we adhere to the ethical, environmental and economic principles of UNICEF Switzerland and Liechtenstein in all our fundraising activities.	2025	Delayed
	<b>Target 2:</b> The child-centered impact of programs is measured systematically and at regular intervals using impact-oriented KPIs.	2030	On track
	<b>Target 3:</b> Through a thematically balanced program portfolio, which is both knowledge-based and strategic, we support the implementation of the Convention on the Rights of the Child in Switzerland and Liechtenstein as well as the program implementation in the program countries and thus measurably strengthen the impact for children.	2030	On track
Advocacy and communication	<b>Target 4:</b> In our communication, we report transparently and provide evidence on the child-centered impact of the programs.	2030	Delayed
	<b>Target 5:</b> UNICEF Switzerland and Liechtenstein actively communicates the sustainability criteria and safeguards applied by UNICEF in its program work.	2025	On track
	<b>Target 6:</b> We will be able to quantify topics relevant to children's rights in Switzerland and Liechtenstein with the new "Child Rights Barometer."	2030	On track
Children's rights	<b>Target 7:</b> We have a management approach to children's rights in line with UNICEF standards. This approach takes into account the Children's rights and Business Principles (CRBPs).	2025	Delayed
<b>2. For UNICEF Switzerland and Liechtenstein</b> 			
Good governance	<b>Target 8:</b> A data security due diligence process is in place to prevent cases of data loss.	2025	On track
	<b>Target 9:</b> We systematically integrate ESG risks into our risk management.	2025	On track
	<b>Target 10:</b> A supply chain policy in accordance with the Ordinance on Due Diligence and Transparency in relation to Minerals and Metals from Conflict-Affected Areas and Child Labour (DDTrO) is in place and the suppliers of UNICEF Switzerland and Liechtenstein have signed the Supplier Code of Conduct and comply with the procurement guidelines.	2025	On track
	<b>Target 11:</b> A corruption prevention process is in place to prevent incidents of corruption.	2025	On track
	<b>Target 12:</b> We take environmental and social criteria into account in all our investments.	2025	On track
	<b>Target 13:</b> UNICEF Switzerland and Liechtenstein's annual survey on employee satisfaction shows an average response of "good" to "very good" with a response rate of over 85%.	2025	On track
	<b>Target 14:</b> 80% of our employees would recommend UNICEF Switzerland and Liechtenstein as a good employer.	2025	On track
	<b>Target 15:</b> We ensure a stable workforce by retaining our employees in the long term and keeping staff turnover at a healthy level of between 8% and 12%.	2025	On track
Health	<b>Target 16:</b> All employees of UNICEF Switzerland and Liechtenstein receive awareness training on mental and physical health in the workplace.	2025	Delayed
	<b>Target 17:</b> The child-centered impact on health in international programs is measured systematically and at regular intervals using impact-oriented KPIs.	2030	Not yet started
Education and capacity building	<b>Target 18:</b> All employees participate in mandatory annual training sessions on selected topics.	2025	Delayed
	<b>Target 19:</b> The child-centered impact on education and capacity building in international programs is measured systematically and at regular intervals using impact-oriented KPIs.	2030	Not yet started
<b>3. For the planet</b> 			
Climate and energy	<b>Target 20:</b> Our climate- and energy-related initiatives are aligned with the guidelines and requirements of UNICEF's Sustainability and Climate Change Action Plan (SCAP).	2025	On track
	<b>Target 21:</b> Within our grant management and fundraising activities, we are committed to directing at least 10% of international program funding towards initiatives that strengthen climate resilience.	2030	On track
Water	<b>Target 22:</b> Our water-related initiatives are aligned with the guidelines and requirements of UNICEF's Sustainability and Climate Change Action Plan (SCAP).	2025	On track

## Sustainability governance

UNICEF Switzerland and Liechtenstein has defined clear responsibilities at all leadership levels for implementing a sustainability strategy and monitoring sustainability performance. The Executive Board developed the sustainability strategy in 2023 together with the Sustainability Officer and then approved it for submission to the Managing Board, which likewise approved it and oversees its implementation.

The Executive Board is responsible for its implementation, monitors progress and reports to the Managing Board at

regular intervals. Fundamental changes to the sustainability strategy are also presented to the Managing Board. The Sustainability Officer supports the Executive Board in the strategy's development and implementation.

Analogous to the Financial Report, the Executive Board approved the contents of this report and informed the Managing Board of the approval.

# For children and youth.

The strategic area “For children and youth” focuses on topics that promote the well-being and rights of children and youth at the center of UNICEF Switzerland and Liechtenstein’s work: service and product stewardship, advocacy and communication, and children’s rights.

## Service and product stewardship

### Why is the topic important?

The service and product stewardship of UNICEF Switzerland and Liechtenstein includes ethical, environmental and transparent fundraising as well as the steering of effective, efficient and high-quality program work. We are committed to living up to this responsibility.

Responsible fundraising practices contribute to our credibility and trustworthiness, promote lasting partnerships with individuals and institutional partners, and enable us to raise the funds needed to implement programs for children. The strategic and impact-oriented allocation of funds and prudent steering of the program portfolio in the program work is in turn the basis for actual impact: positive changes for children occur only after program implementation through UNICEF together with downstream cooperation and implementation partners. The focus here is on avoiding potential unintended negative impacts, such as aid dependency, market distortions or corruption.

Service and product stewardship brings both opportunities and risks to our organization. Establishing long-term partnerships strengthens UNICEF Switzerland and Liechtenstein’s credibility and financing base. However, cooperation with partners can also be associated with reputational risks. Moreover, a lack of transparency or inefficient use of funds endangers donor trust and negatively impacts the effectiveness of programs.

### Management approach

To adequately address this material topic, we have set three targets:

**Target 1 (2025):** In addition to the guidelines of UNICEF International, we adhere to the ethical, environmental and economic principles of UNICEF Switzerland and Liechtenstein in all our fundraising activities.

As the basis for an even greater due diligence of partners regarding sustainability and children’s rights criteria, UNICEF Switzerland and Liechtenstein is defining ethical, environmental and economic principles, which will be published at a later date. Our aim is to establish an even clearer commitment to responsible fundraising that strengthens our mission and values and addresses the specific circumstances in Switzerland and Liechtenstein.

We are already committed to transparency, efficiency and data protection in our fundraising practices and align all our activities with the UNICEF publication “Principals of Good Governance.” In our financial partnerships with businesses, major private donors, foundations and other institutions, we abide by UNICEF criteria and standards, which preclude collaboration with certain sectors (e.g. arms, tobacco, alcohol) or businesses that are linked with severe violations of environmental, human and labor rights or corporate governance principles. An independent due diligence and approval are prerequisites for every partnership and for the allocation of funds. Additional investigations are carried out in cases of doubt.

We work with external face-to-face and door-to-door fundraising agencies for the collection of funds from private individuals. A professional presentation is key as these agencies act on behalf of UNICEF Switzerland and Liechtenstein. Therefore, all employees of these agencies are subject to the Code of Conduct and the institutional child protection policy of UNICEF Switzerland and Liechtenstein and must undergo training on child protection.

Donor data is handled responsibly according to the provisions found in the data privacy regulations of Switzerland (Federal Act on Data Protection, FADP) and the EU (General Data Protection Regulation, GDPR). Mailings are continually optimized through testing and analysis to increase efficiency in fundraising. AI-assisted data analytics tools were introduced in 2024 to personalize mailings and thus reduce scatter loss and costs.

**Target 2 (2030):** The child-centered impact of programs is measured systematically and at regular intervals using impact-oriented KPIs.

By 2030, we hope to systematically measure, monitor and evaluate the child-centered impact of our international programs and national advocacy work and present it transparently. The more precisely we understand the impact of what we achieve with the donations we invest, the more efficiently and effectively we can act.

International UNICEF programs are already measured systematically using results-based management (RBM), which monitors program effectiveness continually through clear impact targets and measurable indicators. Every year, we publish various reports (the Annual Report of UNICEF Switzerland and Liechtenstein, summary reports in mailings and newsletters, progress reports to partners and philanthropic donors, etc.) which communicate the achieved results of individual programs in terms of output and outcome. In order to further improve impact measurement in the individual programs, the impact design of UNICEF Switzerland and Liechtenstein was revised in 2024. The new design ensures uniform standards, thus enabling more precise measurement of actual change in the lives of children. Until now, there has often been an overemphasis on the activities themselves rather than on the consistent analysis of specific improvements achieved by the programs. The improved impact design remedies this problem by providing a clear strategy and structured steps to turn planned and implemented actions into measurable, long-term results for children.

Impact measurement for national advocacy work was further expanded in 2024 and will continue in 2025. We also document which activities for children have been implemented, such as “Child Friendly Cities” certification, UNICEF youth activities, events or published statements and positions.



**Target 3 (2030):** Through a thematically balanced program portfolio, which is both knowledge-based and strategic, we support the implementation of the Convention on the Rights of the Child in Switzerland and Liechtenstein as well as the program implementation in the program countries and thus measurably strengthen the impact for children.

In 2024, UNICEF Switzerland and Liechtenstein further developed its portfolio strategy for international programs and national advocacy work to make more effective use of donations. A total of 81.6% of donation proceeds were used for international program work and national advocacy.

In 2024, UNICEF Switzerland and Liechtenstein supported 88 programs in 32 countries. This optimized strategy ensures that funds are bundled even more effectively, both for operational use and for achieving results for children. Its focus is on good nutrition, health and development of children with the goal of long-term improvements to their living situations and future prospects. It involves improving children’s basic education, promoting measures to improve children’s health, enabling access to balanced nutrition, safe water and hygiene, protection from violence and exploitation, social protection and immediate response in emergency situations like wars and natural disasters. All programs aim for changes at the higher systemic level, for stronger organizations and institutions, and for increased individual awareness and further development. In 2024, almost 46% of donation income went to education, child protection and survival. In addition, 16.8% of donation income was used for short-term emergency response, ensuring the immediate survival of children in crisis and war regions. The share of unrestricted donations, which UNICEF can use at its discretion, should continue to rise steadily. These are often used for topics or countries and regions that get less media attention or experience sudden crises and disasters (earthquakes, flooding, etc.). Non-specific donations are also used for strategic and innovative new approaches and programs. In 2024, unrestricted donations accounted for 31.3% of total donation income.

In 2024, a process was introduced at the national level to reassess the existing national topic portfolio and make it more strategic and impact-oriented. This reassessment shall be repeated in 2025, with the goal of making national advocacy work more impact-oriented to achieve maximum results for children

in Switzerland and Liechtenstein. As a first step, child rights violations in Switzerland were analyzed, resulting in the identification of seven key focus areas for further examination. These include environment and living spaces, digitalization, mental health, access to education, policy based on children’s rights, poverty and social welfare.

More detailed information on international programs and national advocacy work can be found on **p. 2 ff. in the Annual Report.**



Allocation of donation income	Unit	2024	2023	2022
Percent of donation income going to international program work and national advocacy	%	81.6	82.4	92.4
Number of program countries	#	32	35	63
Number of programs	#	88	93	78
How donation money is used				
Restricted donations	%	68.7	77.5	95
• Education	%	28.0	28.5	2
• Child protection	%	14.5	8.4	3
• Survival (health and nutrition)	%	3.2	2.5	4
• Cross-sector programs (inclusion of people with disabilities, integrated support of early childhood development, etc.)	%	6.2	14.3	2
• Emergency response	%	16.8	23.8	84
Unrestricted donations	%	31.3	22.5	5

# Advocacy and communication

## Why is the topic important?

Political influence, transparent presentation of the impacts of UNICEF programs, and responsible and ethical information bring child rights to the forefront of the public and political agenda to initiate positive changes for children. This is one of UNICEF Switzerland and Liechtenstein's key aims as a child rights and child relief organization.

Advocacy, representation of interests and dialog with policymakers and administrative bodies as well as national and international partners can improve legal and societal framework conditions and lead to further changes that benefit children. Targeted communication raises public awareness for child rights. Reporting on the achieved results and the impact of the funds used also increases credibility, transparency and trust in the organization. This must involve more than an activity report to fulfill our obligation of accountability toward our donors, with a special focus on children. Responsible marketing measures and protection of personal information are essential, as is the ethical and responsible handling of images, quotations and stories of children to avoid harm and safeguard the dignity of those affected. Transparent, evidence-based, impact-oriented and ethical communication creates trust in donors and partners as well as the general public and strengthens the UNICEF brand. Conversely, the organization's reputation can be damaged by misunderstandings and an inaccurate or exaggerated presentation of its impacts.

## Management approach

UNICEF Switzerland and Liechtenstein has set three targets to adequately address this topic:

**Target 4 (2030):** In our communication, we report transparently and provide evidence on the child-centered impact of the programs.

Different target groups require different information in order to assess the work and impact of UNICEF Switzerland and Liechtenstein. Individual supporters and partners are given an account of the use of funds in the annual report, including the transparency mark, fundraising costs and administrative expenses.

Transparent donation examples were used in fundraising communications in 2024 to illustrate the impact that specific donation amounts could have for children. Reports were made for major sponsors, foundations and businesses, with detailed figures for each program.

Our handling of responsible and ethically correct communication includes topics such as institutional child protection (see also "Children's rights"), manipulative narrative techniques and white saviorism. We apply the guidelines for institutional child protection and review all means of communication on a regular basis, thus conveying an authentic picture of children and the work of UNICEF and UNICEF Switzerland and Liechtenstein. For example, the photos we use are always credited and are not digitally modified in any way. We also ensure that the entire program portfolio is reflected in communication and focuses not only on headline-grabbing emergency response campaigns, which can lead to "silent" crises and conflicts being forgotten. The communications team also receives regular training on sensitive topics in program communication; these include child protection, data privacy and transparency.

**Target 5 (2025):** UNICEF Switzerland and Liechtenstein actively communicates the sustainability criteria and safeguards applied by UNICEF in its program work.

UNICEF Switzerland and Liechtenstein aims to communicate the sustainability criteria and safeguards applied to UNICEF's program work in an active manner. While there has been no specific communication on these aspects to date, we recognize the importance

of transparent presentation, and in the future will convey more strongly how UNICEF integrates aspects of sustainability and protection measures in its programs. This communication will be further developed and expanded in the coming years.

All UNICEF programs must be consistently geared towards impact (impact-oriented management) and ensure the sustainability of these impacts within their area of responsibility and minimize external risks in this regard. Moreover, all UNICEF guidelines on sustainability and safeguards also apply to UNICEF's program work.

**Target 6 (2030):** We will be able to quantify topics relevant to children's rights in Switzerland and Liechtenstein with the new "Child Rights Barometer."

Evidence-based advocacy work is key for the credibility and impact orientation of national child rights work. In 2023, the "Child Rights Barometer" study was launched to evaluate and comprehensively monitor the implementation of children's rights in Switzerland and Liechtenstein. The Child Rights Barometer provides answers to key questions about child rights based on indicators and in particular enables us to analyze the situation of especially vulnerable children. Its focus lies on the most important areas of the Convention on the Rights of the Child from the perspective of children and adolescents. With this project, we respond to the UN Child Rights Committee's call to rectify the lack of systematic data collection in Switzerland. The instrument enables state actors to review implementation of children's rights, identify weak points and develop specific measures and budget planning tailored to the implementation of the Convention on the Rights of the Child.

In the Child Rights Barometer project, children and adolescents are surveyed directly about their experiences and needs for the implementation of the Convention on the Rights of the Child. In 2024, in preparation of the development of the survey, workshops were held with children and adolescents in all linguistic regions of Switzerland and in Liechtenstein to collect their perspectives on topics like health, security, identity/affiliation and the environment. These findings will be incorporated into the definition of the indicators and the design of the survey in the 2025 financial year. In 2024, the Children's and Youth Advisory Council was established to act as a sounding board for the project.

# Children's rights

## Why is the topic important?

Children and adolescents have indivisible, universal rights that are laid down in the Convention on the Rights of the Child. These include rights which must be respected comprehensively and by the whole of society, such as the right to protection, support and participation. They also include essential rights like access to education and health care, protection from violence and exploitation, the right to express one's own opinion and the right to be part of decision-making processes. For UNICEF Switzerland and Liechtenstein, advocating for the global safeguarding of these rights is of utmost importance.

Children make up almost one third of the world's population and are one of society's most vulnerable and dependent groups. UNICEF Switzerland and Liechtenstein has an impact on children's rights along the entire value chain, whereby the greatest positive impacts are found downstream through the worldwide implementation of child-centered programs. This aspect is covered by the material topic "Service and product stewardship."

However, there are also potentially negative effects that can emanate from us. One of the biggest risks lies upstream in the global supply chain and downstream in the disposal of aid and medical supplies, tolerance of child labor and poor working conditions without living wages for parents and caregivers. Strengthening systems to fight the causes of child labor is one of our highest priorities, as working children are frequently excluded from education and thus have no long-term prospects to rise socially or economically. Children are also considerably more susceptible to health problems because of poor working conditions. Children's rights can also be negatively affected by the organization's own marketing campaigns. We could also create potentially negative impacts on the environments in which children live and play (such as threats from climate change) through upstream and downstream activities (procurement of goods and services and program implementation). Children's rights can also be negatively impacted as part of global program implementation. The implementation of institutional child protection guidelines and active risk management are therefore crucial.

The practices mentioned, leading to negative impacts on children's rights along the entire value chain, could result in a significant loss of trust in society and from donors, which could in turn have negative effects on UNICEF Switzerland and Liechtenstein's reputation, credibility and image as a charitable organization for child rights. Alongside potential reputational damage, they could also bring legal and financial risks. Conversely, integrating a child-lens approach into UNICEF Switzerland and Liechtenstein's organization strategy and business practices can boost the organization's reputation and give it a competitive edge.

## Management approach

To address the material topic of children's rights, we have set one short-term target:

**Target 7 (2025):** We have a management approach to children's rights in line with UNICEF standards. This approach takes into account the Children's rights and Business Principles (CRBPs). UNICEF Switzerland and Liechtenstein is developing a management approach for child rights, which will be published at a later date. We make a valuable contribution to the global and local implementation and protection of children's rights by assuming responsibility in our day-to-day business activities and adopting a 'child-lens approach' within the framework of human rights standards. This approach specifically takes into account the Convention on the Rights of the Child and the children's rights and Business Principles (CRBPs).

In 2024, together with external specialists, we conducted a risk assessment of goods and services procured for our own operations. Along with child labor risks, it included other risks related to children's rights as well as human rights and environmental risks. It was determined that no reasonable suspicion of child labor exists in the supply chain.

Employees in our own operations are offered family-friendly and modern working conditions which include flexible working hours, the option of purchasing additional leave, a competitive wage in the NGO sector, the possibility to work 50% from home, generous maternity leave (18 weeks at 100% pay) and paternity leave (6 weeks at 100% pay) with the option of extended unpaid leave, and the possibility to breastfeed in the workplace (breastfeeding room).

Institutional child protection and responsible marketing practices are vital to UNICEF. These involve preventive measures to ensure that children who come in contact with UNICEF Switzerland and Liechtenstein – whether through programs, communications, events or partnerships – are protected from all forms of abuse, exploitation or neglect. The goal is to create a safe and supportive environment in which children are respected and protected in all aspects of their interactions with UNICEF. Since 2022, UNICEF Switzerland and Liechtenstein has had guidelines on institutional child protection in force which address these aspects accordingly. Since 2023, a steering committee has been tasked with the implementation of these guidelines, focusing on sensitization and training, creating internal working bases, handling questions and addressing incidents involving child protection. A Child Protection Officer acts as an internal and external contact and coordinates the implementation work. There were no specific incidents in 2024.

# For UNICEF Switzerland and Liechtenstein.

The strategic area “For UNICEF Switzerland and Liechtenstein” involves topics which ensure integrity and professionalism in the organization: good corporate governance, health, and education and capacity building.

## Good governance

### Why is the topic important?

Good governance involves explicit and implicit rules which ensure that the organization operates ethically, effectively and in accordance with the law.

The guarantee of good governance serves as a foundation for the credible, effective and sustainable work of UNICEF Switzerland and Liechtenstein along the entire value chain, from the procurement of products and goods for its own operations and for international UNICEF programs, through employee retention, to program implementation. It reinforces the trust of internal and external stakeholders and allows UNICEF Switzerland and Liechtenstein to carry out its commitment to children’s rights with integrity and responsibility. A lack of or inadequate governance can compromise efficiency, transparency and trust and lead to rule infractions or conflicts of interest. As an organization financed by donations, we are committed to maintaining the highest ethical standards and integrity in order to prevent risks such as a lack of due diligence in accepting donations, misuse or improper use of funds, non-sustainable management of donations or employee dissatisfaction. Another significant risk is insufficient human rights due diligence (HRDD) along the entire value chain. Possible violations of human rights standards or children’s rights, be they in the procurement of goods and services or in global program implementation, can damage the organization’s reputation, result in legal consequences or loss of trust and can weaken the organization considerably.

### Management approach

UNICEF Switzerland and Liechtenstein is committed to transparency, professionalism, teamwork and responsibility. Our Code of Conduct defines these values with specific, common behaviors, and forms the basis for an organizational culture with integrity. It regulates key issues such as conflicts of interest, child protection, ethical fundraising, digital ethics and whistleblower protection. As the leading child rights organization in Switzerland and Liechtenstein, we strictly adhere to all legal requirements, the Convention on the Rights of the Child, the Universal Declaration of Human Rights and the UNICEF Principles of Good Governance.

UNICEF Switzerland and Liechtenstein is SQS-ISO-9001 certified. ISO certification is a trusted instrument that helps bring clarity and order to processes, make use of synergies, detect weaknesses and help the organization in its continued development. In addition to ISO certification, we have been awarded the Digital Trust Label. This seal of approval shows users that UNICEF Switzerland and Liechtenstein handles their data safely and with care.



UNICEF Switzerland and Liechtenstein is currently focusing on its own operations and has set eight targets that are being advanced by a series of measures. The following chart provides an overview of the status quo and actions carried out to date:

Targets	Actions
<b>Target 8 (2025)</b> A <b>data security due diligence</b> process is in place to prevent cases of data loss.	<ul style="list-style-type: none"> <li>• Process established, defense against 3,324 cyberattacks in 2024</li> <li>• Training of 50 employees (5h) and penetration testing</li> </ul>
<b>Target 9 (2025)</b> We systematically integrate <b>ESG risks</b> into our <b>risk management</b> .	<ul style="list-style-type: none"> <li>• Process integrated in overarching risk assessment and anchored in committees</li> <li>• Annual review starting from 2025</li> </ul>
<b>Target 10 (2025)</b> A <b>supply chain policy</b> in accordance with the Ordinance on <b>Due Diligence and Transparency</b> in relation to Minerals and Metals from <b>Conflict-Affected Areas and Child Labour</b> (DDTrO) is in place and the suppliers of UNICEF Switzerland and Liechtenstein have signed the Supplier Code of Conduct and comply with the <b>procurement guidelines</b> .	<ul style="list-style-type: none"> <li>• Inspection of procured goods and services with external specialists according to DDTrO standards</li> <li>• Annual risk assessment</li> <li>• Draft of procurement policy, to be finalized in 2025</li> </ul>
<b>Target 11 (2025)</b> A <b>corruption prevention</b> process is in place to prevent incidents of corruption.	<ul style="list-style-type: none"> <li>• Examination of existing regulations, contracts and internal control system for 2024</li> <li>• Internal control findings are reported to the Executive Board and controlling bodies</li> <li>• Training for 7 members of the controlling bodies on preventing and combating corruption</li> <li>• Training for more employees planned in 2025</li> </ul>
<b>Target 12 (2025)</b> We take <b>environmental and social criteria</b> into account in all our <b>investments</b> .	<ul style="list-style-type: none"> <li>• Investment policy statement with norms-based/negative screening (exclusion criteria) in place</li> <li>• Review of investment policy planned for 2025</li> </ul>
<b>Target 13 (2025)</b> UNICEF Switzerland and Liechtenstein's annual survey on <b>employee satisfaction</b> shows an average response of "good" to "very good" with a response rate of over 85%.	<ul style="list-style-type: none"> <li>• Employee survey every two years (last survey in 2023)</li> <li>• 87% response rate in 2023</li> <li>• Assessment calculated through various factors, 7.91 out of 10 shows positive perception</li> </ul>
<b>Target 14 (2025)</b> 80% of our employees would <b>recommend</b> UNICEF Switzerland and Liechtenstein as a <b>good employer</b> .	<ul style="list-style-type: none"> <li>• We have only been collecting data on recommendations in standardized exit interviews since 2024. In future, the recommendation rate will also be recorded in the employee survey</li> <li>• See Target 13</li> </ul>
<b>Target 15 (2025)</b> We ensure a stable workforce by retaining our employees in the long term and keeping <b>staff turnover</b> at a healthy level of between 8% and 12%.	<ul style="list-style-type: none"> <li>• Fluctuation rate at 10.2% in 2024</li> </ul>

# Health

## Why is the topic important?

For UNICEF Switzerland and Liechtenstein, health means the physical and mental well-being of people, with a particular focus on children, pregnant persons and families. It includes access to balanced nutrition, quality health care and mental health care. We are committed to having positive impacts on the health of all involved stakeholders within our field of activity.

Health is key – both for our employees as well as downstream in international programs where the actual impact for children occurs. Physical and mental health support brings significant improvement to the lives of children and adolescents around the world. The health of the organization’s employees affects satisfaction, motivation and performance and is therefore fundamental to the organization’s ability to achieve its goals. Back pain, exhaustion, burnout and other health problems can lead to missed work and financial risks. There is also a risk to reputation, particularly concerning mental health; this can have adverse effects on public and donor trust. A proactive handling of this issue in turn increases employer attractiveness. The topic of health is important for UNICEF Switzerland and Liechtenstein in the downstream value chain as well. The UNICEF Strategic

Plan stipulates that all children, including adolescents, have access to balanced nutrition, quality primary health care and essential supplies and services. Mental health is also important, especially for UNICEF Country Office and Project Office staff working on the ground and exposed to difficult living conditions, extreme work demands, and other stress factors.

## Management approach

UNICEF Switzerland and Liechtenstein has set clear targets both for its own organization as well as for the downstream value chain:

Targets	Actions
<p><b>Target 16 (2025)</b> All employees of UNICEF Switzerland and Liechtenstein receive <b>awareness training on mental and physical health</b> in the workplace.</p>	<ul style="list-style-type: none"><li>• Workplace health management: standing desks, voluntary flu shots, fruit baskets, regular review of workload, etc.</li><li>• 8 employees trained in first aid were prepared to handle medical emergencies in 2024. None were deployed, as no such emergencies occurred. No additional employees were given first aid training</li><li>• Option of anonymous social counseling by an external third party</li></ul>
<p><b>Target 17 (2030)</b> The <b>child-centered impact on health in international programs</b> is measured systematically and at regular intervals using impact-oriented KPIs.</p>	<ul style="list-style-type: none"><li>• Health, nutrition and hygiene topics will be systematically integrated into the program portfolio in the coming years</li><li>• Of 88 international programs in 2024, 26 focus specifically on health, nutrition and hygiene</li><li>• In addition to the measures taken, which are implemented as part of Target 2, the child-centered impact on health is specifically addressed</li></ul>

# Education and capacity building

## Why is the topic important?

Education and capacity building are key for personal and professional development, especially for children. The goal of education and capacity building is to convey knowledge and improve skills in order to develop a person’s potential and lay the groundwork for economic development and prosperity. It is essential that children have access to early childhood education, primary school education, youth skills, education for girls, education in crisis and conflict regions, and empowering educational systems and innovation.

For UNICEF Switzerland and Liechtenstein, this topic is especially relevant in its own operations and in the downstream value creation stage. Providing employees with continuing education contributes to their personal and professional development and strengthens the entire organization. Investment in education and capacity building promotes employee performance and increases employer attractiveness. This in turn strengthens employee retention and facilitates the recruitment of new talent.

The topic of education and capacity building is especially relevant in the downstream value chain and represents UNICEF Switzerland and Liechtenstein’s core program activities. Activities in this area are geared to creating positive impacts for children. Strengthening the capacities of organizations, institutions and entire policy areas in the program countries (for example, national educational and health policy and corresponding legislation) is vital to improving the living situations of children. A functioning health and education system, a balanced and nutrition-rich diet for families and access to the labor market for skilled youth are needed so that children can grow up healthy and with improved chances for a better future.

## Management approach

UNICEF Switzerland and Liechtenstein, both in its own operation and in the downstream value chain, explores the topic of education and capacity building and has set clear targets:

Targets	Actions
<b>Target 18 (2025)</b> All employees participate in <b>mandatory annual training</b> sessions on selected topics.	<ul style="list-style-type: none"><li>• Training and informative events on relevant topics like cybersecurity, IT systems, sustainability management, the use of artificial intelligence and white saviorism</li><li>• In 2024, all employees were offered 60 hours of training, which included internal informative events</li><li>• Annual meetings with employees to discuss completed training programs and future education opportunities</li><li>• Performance assessment and establishment of individual development plan for all employees</li></ul>
<b>Target 19 (2030)</b> The <b>child-centered impact on education and capacity building in international programs</b> is measured systematically and at regular intervals using impact-oriented KPIs.	<ul style="list-style-type: none"><li>• Educational topics (access to education, education for girls, etc.) will be systematically integrated into the design of the program</li><li>• Of 88 international programs in 2024, 22 focus on education</li><li>• In addition to the measures taken, which are implemented as part of Target 2, the child-centered impact on education and capacity building is specifically addressed</li></ul>

# For the planet.

The strategic area “For the planet” focuses on environmental topics. UNICEF Switzerland and Liechtenstein is committed to working “for a livable planet,” whereby topics like climate, energy and water are of special relevance to the organization.

## Climate and energy

### Why is the topic important?

Climate change is one of the biggest challenges for the world and affects all areas of life, including the rights of children. A responsible handling of the topic of climate and energy is essential for protecting the environment and laying the foundation for a sustainable future. UNICEF sees climate change as a child rights crisis, as children are especially affected by its immediate negative effects, like natural disasters, as well as its long-term effects, like famine and drought. UNICEF Switzerland and Liechtenstein is working actively to prevent, or at least minimize, the negative effects of climate change.

For us, climate change has relevance in both the upstream and downstream phases of the value chain. It has direct and indirect impacts through the use of energy in offices, business travel and the procurement of goods and services. In the upstream phase, the sustainable procurement and production of materials and services for programs are essential. We are committed to minimizing our ecological footprint by making use of environmentally friendly supply chains. In the downstream phase, the focus lies on the programs’ positive environmental and climate impacts.

### Management approach

In its own operations, UNICEF Switzerland and Liechtenstein focuses on minimizing the environmental impact of its daily activities. In doing so, the organization not only leads by example but also avoids placing the burden of responsibility solely on partners and suppliers. The organization has set targets within its own operations as well as with regard to the value chain’s downstream phase.

Targets	Actions
<p><b>Target 20 (2025)</b></p> <p>Our <b>climate- and energy-related initiatives</b> are aligned with the guidelines and requirements of UNICEF’s Sustainability and Climate Change Action Plan (SCAP).</p>	<ul style="list-style-type: none"><li>• Alignment with the UNICEF Sustainability and Climate Change Action Plan 2023–2030</li><li>• Measures within the organization:<ul style="list-style-type: none"><li>– Use of 100% green electricity</li><li>– Installation of more energy-efficient lighting</li><li>– Web server operated in Switzerland with energy from wind and water</li><li>– Promoting sustainable mobility for employees (subsidizing public transport subscriptions, guidelines for business travel, initiatives like “Bike to Work”)</li><li>– Calculating the organization’s carbon footprint: Scope 1: 0 t CO<sub>2</sub>e, Scope 2: 0.6 t CO<sub>2</sub>e, Scope 3: 846.1 t CO<sub>2</sub>e, 99% of total emissions are Scope 3, whereby 90% are from goods and services obtained and 7% from business travel</li></ul></li><li>• Taking climate aspects into account when choosing suppliers</li><li>• Revision of Procurement Guidelines (2025) for formal integration of climate aspects</li><li>• Emergency response for negative effects of climate change (flooding, droughts, etc.)</li></ul>
<p><b>Target 21 (2030)</b></p> <p>Within our grant management and fundraising activities, we are committed to directing <b>at least 10% of international program funding</b> towards initiatives that <b>strengthen climate resilience</b>.</p>	<ul style="list-style-type: none"><li>• Promote climate-resilient solutions to strengthen communities and improve the living conditions of children and families</li><li>• Collaboration with local communities and governments</li><li>• Of 88 international programs in 2024, 1 promotes climate resilience directly</li></ul>



# Water

## Why is the topic important?

Water is the basis of all life and a resource that must not be wasted. Global challenges like water scarcity and the safeguarding of water supplies call for urgent attention and targeted action. UNICEF Switzerland and Liechtenstein is actively committed to doing its part to help overcome these challenges within its area of influence.

Although the relevance of this topic lies primarily in the upstream and downstream value creation phases for UNICEF Switzerland and Liechtenstein, i.e., in the production of goods for programs and program beneficiaries, attention is also given to the topic within the organization’s own operations, in order to take responsibility and set a good example.

Water plays a key role in the downstream value creation phase in UNICEF Switzerland and Liechtenstein’s programs and projects. Access to safe water, sanitation and hygiene (WASH) is an essential component of UNICEF’s mission of improving the living conditions of children and families. UNICEF is committed to promoting sustainable water solutions that guarantee access to safe drinking water and community resilience regarding water scarcity and climate change.

## Management approach

UNICEF Switzerland and Liechtenstein has set itself a target in the area of water within its downstream value chain. The organization is also addressing the topic in its own operations by monitoring its water consumption and aiming to keep it at a low level.

Targets	Actions
<p><b>Target 22 (2025)</b></p> <p>Our <b>water-related initiatives</b> are aligned with the guidelines and requirements of UNICEF’s Sustainability and Climate Change Action Plan (SCAP).</p>	<ul style="list-style-type: none"><li>• Focus on implementing WASH programs (water [access, wastewater systems, hand-operated pumps, water points], sanitation and hygiene)</li><li>• Of 88 international programs in 2024, 3 promote direct activities and impacts with regard to WASH</li><li>• Raising employee awareness</li></ul>

# About this report.

UNICEF Switzerland and Liechtenstein's first Sustainability Report is prepared with reference to the GRI Standards. It was developed together with the external sustainability consulting and assurance firm LRQA and read and approved by the Executive Board; the report did not undergo an external audit.

The GRI Index and Annex  
can be found [here](#).



Please direct all questions about this report or the information contained therein to our Sustainability Officer, Linda Deflorin-Karrer ([l.deflorin@unicef.ch](mailto:l.deflorin@unicef.ch)).

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