

Annual financial statements UNICEF Switzerland and Liechtenstein 2024

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Dear Friends of UNICEF



The annual financial statements provide a review of the previous year and thus also serve as an introduction to something new, or indicate the continuation of long-standing crises such as the war in Ukraine or the conflict in the Middle East. Not to mention the numerous trouble spots that also bring untold misery to children and their families, about which hardly anything is ever reported in the media. This makes it more difficult than ever for aid organizations to report on these crises and bring attention to humanitarian catastrophes.

Resilience remains the current imperative. Resilience is what the affected children and their families need, what we need in our daily confrontation with the dreadful fate of many children, and what you need when following the news.

It became very clear in 2024 how important the work of UNICEF is. We provided medical care and healthy food to children in need. We created access to education – and in particular high-quality education – at even the most remote locations and under the most difficult circumstances. We successfully strengthened our media presence and can therefore inspire more people for the work done by UNICEF.

In Switzerland and Liechtenstein, UNICEF further sharpened social awareness of children's rights, not only through the growth in the number of "Child Friendly Communities," but also through information materials on how the Swiss financial industry can make a contribution to the protection of children's rights or recommendations for a "Child Friendly Traffic Space." The new "UNICEF youth" interactive platform now boosts participation in our organization.

We have to sustainably combat major challenges such as child poverty, growing violence against children, or the consequences of climate change. Regardless of how world events develop, we are dedicated to creating a world in which every child can grow up in safety and good health, receive education and reach their full potential.

Thanks to the tremendous solidarity shown by our partners and donors for the work done by UNICEF, in 2024 we posted income of CHF 69,861,507 (previous year CHF 71,387,619). This allowed us to stabilize our income base at a high level in favor of the global programs in support of children and young people. In addition to many donations, we were again gifted with numerous inheritances and legacies in 2024.

Of the income received in 2024, CHF 56,983,791 or 81.57 percent went to the national and international program work of UNICEF (previous year 82.41 percent). Expenses for fundraising amounted to CHF 10,033,564 or 14.36 percent (previous year 13.35 percent), while administration and quality assurance costs totaled CHF 2,853,100 or 4.08 percent (previous year 3.94 percent).

The challenges for children and young people around the world remain significant. Let us make the world a better place for children. To do this, we continue to count on the important and sustained loyalty of our donors, and will keep on working to convince new target groups of the meaningfulness of our work on behalf of the children of this world.

Cyrill Tait
Head of Finance & Operations | Deputy Executive Director
UNICEF Switzerland and Liechtenstein

Balance sheet.

| in CHF | Notes | 12/31/2024 | | 12/31/2023 | |
|--------------------------------------|-------|------------|---------|------------|---------|
| Assets | | | | | |
| Cash and cash equivalents | 1 | 16,640,848 | | 14,140,816 | |
| Trade accounts receivable | 2 | 735,941 | | 784,255 | |
| Other current receivables | 3 | 98,073 | | 46,783 | |
| Inventories | 4 | 57,601 | | 57,260 | |
| Accrued income and deferred expenses | 5 | 263,238 | | 1,489,159 | |
| Current assets | | 17,795,701 | 59.11% | 16,518,273 | 57.94% |
| Financial assets | 6 | 11,749,864 | | 11,416,741 | |
| Movable fixed assets | 7 | 141,806 | | 145,997 | |
| Immovable fixed assets | 8 | 400,000 | | 400,000 | |
| Intangible assets | 9 | 20,883 | | 26,104 | |
| Non-current assets | | 12,312,553 | 40.89% | 11,988,842 | 42.06% |
| Total assets | | 30,108,254 | 100.00% | 28,507,115 | 100.00% |
| | | | | | |
| Liabilities and capital | | | | | |
| Trade accounts payable | 10 | 1,534,181 | | 2,057,711 | |
| Payables to related parties | 11 | 14,269,490 | | 11,258,611 | |
| Other current liabilities | 12 | 192,720 | | 262,986 | |
| Accrued expenses and deferred income | 13 | 400,373 | | 1,900,806 | |
| Current debt capital | | 16,396,764 | | 15,480,114 | |
| Total debt capital | | 16,396,764 | | 15,480,114 | |
| Fund capital | 14 | 3,698,431 | | 3,465,904 | |
| Total debt and fund capital | | 20,095,195 | 66.74% | 18,946,018 | 66.46% |
| Special-purpose capital | | 6,937,205 | | 6,902,035 | |
| Free capital | | 3,075,854 | | 2,659,062 | |
| Organization capital | 15 | 10,013,059 | 33.26% | 9,561,097 | 33.54% |
| Total liabilities and capital | | 30,108,254 | 100.00% | 28,507,115 | 100.00% |

Assets
Total assets as at December 31, 2024, increased by CHF 1,601,139 compared to the previous year. Accruals and liquidity changed substantially from the previous year. The financial investments also increased.

Liabilities and capital
The fund capital improved by CHF 232,527. The establishment of the Emergency Relief Fund made it possible to allocate emergency funding to crises that receive little attention, e.g., the humanitarian crisis in Sudan. Due to high donations collected towards the end of the year, the payables to UNICEF were higher at year-end. These funds will be transferred by June 30 at the latest. The positive result of CHF 684,489 strengthens the organization’s sustainability and its support for the programs and initiatives of UNICEF.

Operating statement.

| in CHF | Notes | 2024 | | 2023 | |
|--|-------|-------------|---------|-------------|---------|
| Operating income | | | | | |
| Fundraising income | 16 | 69,548,749 | | 70,950,975 | |
| Other operating income | 17 | 312,758 | | 436,644 | |
| Operating income | | 69,861,507 | 100.00% | 71,387,619 | 100.00% |
| Operating expenses | | | | | |
| Program expenses | 18 | −55,535,136 | 79.49% | −57,537,975 | 80.60% |
| Advocacy and public relations | 19 | −1,448,655 | 2.08% | −1,292,684 | 1.81% |
| Fundraising and marketing | 20 | −10,033,564 | 14.36% | −9,528,098 | 13.35% |
| Administration and quality assurance | 21 | −2,853,100 | 4.08% | −2,812,091 | 3.94% |
| Operating expenses | | −69,870,455 | | −71,170,848 | |
| Operating profit/loss | | −8,948 | | 216,771 | |
| Financial result | 22 | 693,437 | 0.99% | 587,065 | 0.82% |
| Profit/loss before change in fund capital | | 684,489 | | 803,836 | |
| Change in fund capital | 23 | −232,527 | 0.33% | −268,147 | 0.38% |
| Annual profit/loss (before transfers to/withdrawals from organization capital) | | 451,962 | 0.65% | 535,689 | 0.75% |
| Transfers to/withdrawals from organization capital | | | | | |
| Change in special-purpose capital | 24 | −35,170 | 0.05% | −134,620 | 0.19% |
| Change in free capital | 25 | −416,792 | 0.60% | −401,069 | 0.56% |

We posted income of CHF 69,861,507 in 2024. Of this income, 81.57 percent (previous year 82.41 percent) went to the international and national program work of UNICEF. Expenses for fundraising amounted to 14.36 percent (previous year 13.35 percent). As in the previous year, administration and quality assurance costs totaled around four percent. The annual financial statements were drawn up in accordance with the principles of Swiss GAAP FER.

Cash flow statement.

| | | |
|--|------------|------------|
| in CHF | 2024 | 2023 |
| Annual profit/loss before change in organization capital | 451,962 | 535,690 |
| Change in fund capital | 232,527 | 268,147 |
| Depreciation | 60,984 | 53,252 |
| Appreciation of undeveloped land | 0 | –140,000 |
| Price gains/price losses on financial investments | –442,743 | –497,936 |
| Change in trade accounts receivable | 48,313 | –195,784 |
| Change in other current receivables | –51,290 | 16,482 |
| Change in inventories | –341 | 3,104 |
| Change in accrued income and deferred expenses | 1,225,921 | –1,263,462 |
| Change in trade accounts payable | –523,530 | 44,344 |
| Change in payables to related parties | 3,010,879 | –2,832,680 |
| Change in other current liabilities | –70,266 | 76,851 |
| Change in accrued expenses and deferred income | –1,500,433 | 1,424,856 |
| Cash flow from operating activities | 2,441,983 | –2,507,136 |
| Financial divestments | 9,855,922 | 6,620,878 |
| Financial investments | –9,746,302 | –6,724,366 |
| Investments in fixed assets | –51,571 | –77,734 |
| Cash flow from investment activities | 58,049 | –181,222 |
| Cash flow from financing activities | 0 | 0 |
| Decrease/increase in cash and cash equivalents | 2,500,032 | –2,688,358 |
| Change in cash and cash equivalents | | |
| As at 01/01 | 14,140,816 | 16,829,174 |
| As at 12/31 | 16,640,848 | 14,140,816 |
| Verification of change in cash and cash equivalents | 2,500,032 | –2,688,358 |

Cash and cash equivalents serve as a strategically important liquidity reserve and are therefore a key indicator of the medium- and long-term capacity to perform and to act. The statement of cash flow shows the change in this position, split into operating, investment and financing activities. It is prepared using the indirect method.

Statement of changes in capital.

The statement of changes in capital shows the development of the purpose-tied funds, the special-purpose capital and the disposable funds. The “Allocation” column shows all donations, contributions and legacies. The “Utilization” column lists all program expenses for the year. The “Internal fund transfers” column lists transfers from fund to fund, transfers to programs, the release of free project funds that are no longer needed, and internal transfers from program to program. Such transfers are made by the specialist unit in charge, with the agreement of the Executive Board. Donors are also informed of such transfers and, if possible, their prior consent is obtained. Reasons can include the combination or finalization of programs.

| | | | | | | |
|---|-------------|------------|-------------------------|-------------|--------------|-------------|
| in CHF | As at 01/01 | Allocation | Internal fund transfers | Utilization | Total change | As at 12/31 |
| Fund capital | | | | | | |
| 2023 | | | | | | |
| Female circumcision in Switzerland and Liechtenstein fund | 1,211,172 | 0 | 1 | 0 | 1 | 1,211,173 |
| Children’s rights in Switzerland and Liechtenstein fund | 279,357 | 0 | 0 | 0 | 0 | 279,357 |
| Child protection fund | 432,640 | 0 | 0 | 0 | 0 | 432,640 |
| Study fund | 280,372 | 0 | 0 | 0 | 0 | 280,372 |
| HIV/AIDS fund | 173,526 | 0 | 0 | 0 | 0 | 173,526 |
| Emergency response fund | 276,923 | 172,299 | 0 | 0 | 172,299 | 449,222 |
| Knowledge exchange and teacher training fund | 42,757 | 0 | 0 | 0 | 0 | 42,757 |
| CFC development fund | 24,200 | 41,000 | 0 | –30,203 | 10,797 | 34,997 |
| CFC community fund | 269,900 | 0 | 0 | –40,000 | –40,000 | 229,900 |
| Mental health in Switzerland and Liechtenstein fund | 206,910 | 125,050 | 0 | 0 | 125,050 | 331,960 |
| Total fund capital | 3,197,757 | 338,349 | 1 | –70,203 | 268,147 | 3,465,904 |

| in CHF | As at 01/01 | Allocation | Internal fund transfers | Utilization | Total change | As at 12/31 |
|---|------------------|----------------|-------------------------------|-----------------|-----------------|------------------|
| Fund capital | | | | | | |
| 2024 | | | | | | |
| Female circumcision in Switzerland and Liechtenstein fund | 1,211,173 | 0 | 0 | 0 | 1 | 1,211,173 |
| Children’s rights in Switzerland and Liechtenstein fund | 279,357 | 0 | 0 | 0 | 0 | 279,357 |
| Child protection fund | 432,640 | 0 | 0 | 0 | 0 | 432,640 |
| Study fund | 280,372 | 0 | 0 | 0 | 0 | 280,372 |
| HIV/AIDS fund | 173,526 | 0 | 0 | 0 | 0 | 173,526 |
| Emergency response fund | 449,222 | 234,576 | 0 | 0 | 234,576 | 683,798 |
| Knowledge exchange and teacher training fund | 42,757 | 0 | 0 | 0 | 0 | 42,757 |
| CFC development fund | 34,997 | 102,000 | 0 | –40,300 | 61,700 | 96,697 |
| CFC community fund | 229,900 | 20,000 | 0 | –84,100 | –64,100 | 165,800 |
| Mental health in Switzerland and Liechtenstein fund | 331,960 | 10,200 | 0 | –9,849 | 351 | 332,311 |
| Total fund capital | 3,465,904 | 366,776 | 0 | –134,249 | 232,527 | 3,698,431 |

The Committee for UNICEF Switzerland and Liechtenstein has funds with restricted purpose limitations for its program work in priority countries as well as in Switzerland and Liechtenstein. The money held in the “female circumcision in Switzerland and Liechtenstein fund” is used to finance measures to implement the national program against female genital mutilation. The “children’s rights in Switzerland and Liechtenstein fund” holds purpose-tied donations for activities to promote children’s rights. The “child protection fund” holds special-purpose funds from an inheritance. The money held in the “study fund” is used to support academic studies that serve as a basis for the evidence-based implementation of children’s rights in Switzerland and Liechtenstein.

The “HIV/AIDS fund” is used to finance activities to combat HIV/AIDS in program countries, while the “emergency response fund” is used to finance urgent programs in crisis and disaster regions. The “knowledge exchange and teacher training fund” can be used to fund the exchange of student teachers from Switzerland and Liechtenstein and from Malawi. The “Child Friendly Communities (CFC) development fund” helps Swiss communities to run participation workshops with children and young people as part of the CFC initiative. The “CFC community fund” supports communities in Switzerland and Liechtenstein in the context of the CFC initiative by co-financing certain measures arising from the action plans, the establishment and expansion of knowledge/expertise about children’s rights, child-friendly approach and participation as well as label costs. The “mental health in Switzerland and Liechtenstein fund” is used to finance and support initiatives to support the mental health of children and young people.

| in CHF | As at 01/01 | Allocation | Internal fund transfers | Utilization | Total change | As at 12/31 |
|---|------------------|----------------|-------------------------------|-------------|-----------------|------------------|
| Organization capital | | | | | | |
| 2023 | | | | | | |
| Children’s rights | 387,680 | 0 | 0 | 0 | 0 | 387,680 |
| Development communication | 892,803 | 0 | 0 | 0 | 0 | 892,803 |
| Violence against girls | 900,000 | 0 | 0 | 0 | 0 | 900,000 |
| Survival of children | 1,000,000 | 0 | 0 | 0 | 0 | 1,000,000 |
| Emergency response | 950,000 | 0 | 0 | 0 | 0 | 950,000 |
| Early child welfare and development | 749,282 | 0 | 0 | 0 | 0 | 749,282 |
| Information technology | 1,230,000 | 0 | 0 | 0 | 0 | 1,230,000 |
| Reserve for fluctuations in the value of securities | 657,650 | 134,620 | 0 | 0 | 134,620 | 792,270 |
| Total special-purpose capital | 6,767,415 | 134,620 | 0 | 0 | 134,620 | 6,902,035 |
| | | | | | | |
| Free capital | 2,257,993 | 401,069 | 0 | 0 | 401,069 | 2,659,062 |
| Total free capital | 2,257,993 | 401,069 | 0 | 0 | 401,069 | 2,659,062 |
| Organization capital | 9,025,408 | 535,689 | 0 | 0 | 535,689 | 9,561,097 |

Notes.

Accounting principles.

General

These annual financial statements of the Committee for UNICEF Switzerland and Liechtenstein were prepared in accordance with the Accounting and Reporting Recommendations Swiss GAAP FER (in particular Swiss GAAP FER 21). These annual financial statements give a true and fair view of the financial position and results of operations and investments and comply with Swiss legislation and the statutes. The valuation principles of Swiss GAAP FER and Swiss accounting legislation (Title 32 of the Swiss Code of Obligations) apply.

Related parties

The representatives of UNICEF in Switzerland and in Liechtenstein have a very close relationship with UNICEF International in Geneva and New York. Their cooperation is based on a cooperation agreement.

Historically, there is a close relationship with the Foundation of the Committee for UNICEF Switzerland and Liechtenstein, which was founded by the association in 2000. On behalf of the Committee, the Foundation takes receipt of ongoing donations, which are subsequently transferred by the Committee to the projects of UNICEF. Their cooperation is based on a cooperation agreement.

| in CHF | As at 01/01 | Allocation | Internal fund transfers | Utilization | Total change | As at 12/31 |
|---|------------------|----------------|-------------------------|-------------|----------------|-------------------|
| Organization capital | | | | | | |
| 2024 | | | | | | |
| Children’s rights | 387,680 | 0 | 0 | 0 | 0 | 387,680 |
| Development communication | 892,803 | 0 | 0 | 0 | 0 | 892,803 |
| Violence against girls | 900,000 | 0 | 0 | 0 | 0 | 900,000 |
| Survival of children | 1,000,000 | 0 | 0 | 0 | 0 | 1,000,000 |
| Emergency response | 950,000 | 0 | 0 | 0 | 0 | 950,000 |
| Early child welfare and development | 749,282 | 0 | 0 | 0 | 0 | 749,282 |
| Strategic development | 1,230,000 | 0 | 0 | 0 | 0 | 1,230,000 |
| Reserve for fluctuations in the value of securities | 792,270 | 35,170 | 0 | 0 | 35,170 | 827,440 |
| Total special-purpose capital | 6,902,035 | 35,170 | 0 | 0 | 35,170 | 6,937,205 |
| | | | | | | |
| Free capital | 2,659,062 | 416,792 | 0 | 0 | 416,792 | 3,075,854 |
| Total free capital | 2,659,062 | 416,792 | 0 | 0 | 416,792 | 3,075,854 |
| Organization capital | 9,561,097 | 451,962 | 0 | 0 | 451,962 | 10,013,059 |

The organization capital comprises special-purpose and free funds. The special-purpose funds support program work in priority countries as well as in Switzerland and Liechtenstein. The “children’s rights” funds support activities to promote children’s rights. The funds for “development communication” are used to promote communication supporting child welfare in priority countries. The funds earmarked for “violence against girls” are used to raise international as well as national (Switzerland and Liechtenstein) awareness of this topic. The funds for “survival of children, emergency response and early child welfare and development” are meant to secure the survival and development of children in priority countries. The funds that are made available for the “strategic development of the organization” (previously information technology) ensure that the organization can continue to develop in a competitive manner. Reserves are raised to smooth out fluctuations in the value of securities. These amount to five percent for bonds and ten percent for equities.

Valuation principles and explanations.

Assets and liabilities

As a general rule, the historical cost principle applies to the annual financial statements. This is based on the principle of item-by-item valuation of assets and liabilities. The most important accounting principles are set out below. A separate explanation is provided if a valuation deviates from these principles.

Foreign currencies

The accounts are kept in Swiss francs. Assets and liabilities denominated in foreign currency are translated into Swiss francs at the closing prices on the reporting date.

| | 12/31/2024 | 12/31/2023 |
|-----------|-------------|------------|
| 1 EUR/CHF | 0.938450 | 0.9297 |
| 1 USD/CHF | 0.906250 | 0.8416 |
| 1 JPY/CHF | 0.005766 | 0.005969 |
| 1 GBP/CHF | 1.135038 | 1.0729 |
| 1 DKK/CHF | 0.001258 | 0.001247 |
| 1 ETH/CHF | 3,083.55628 | |

Transactions during the year are converted in accordance with the average monthly exchange rate published by the Federal Tax Administration.

Recognition of revenue

Income is recognized if it is sufficiently likely that the organization will receive a future benefit and this benefit can be reliably measured. Income is recognized in the period to which it belongs economically.

Donations paid to a foreign national committee by donors who live in the territory of the Committee for UNICEF Switzerland and Liechtenstein as well as donations originating from the territory of the Committee for UNICEF Switzerland and Liechtenstein are credited to the Committee for UNICEF Switzerland and Liechtenstein in the form of soft credits by UNICEF International or other national committees of UNICEF.

Soft credits are recognized as revenue in accordance with the internal guidelines of UNICEF International on the basis of the annual statements of UNICEF International or other national committees of UNICEF. Because the Committee for UNICEF Switzerland and Liechtenstein is obliged to deliver all soft credits to UNICEF International, these soft credits are always also recognized as program expenses.

Balance sheet.

Current assets.

As per the reporting date, the current assets only include short-term items with a term to maturity of up to twelve months.

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Cash and cash equivalents
Petty cash, cash at banks and post office are measured at nominal value. They include the following:

| | 12/31/2024 | 12/31/2023 |
|------------------------------|-------------------|-------------------|
| Cash | 5,681 | 7,652 |
| Cash in post office accounts | 4,611,553 | 10,855,169 |
| Bank deposits | 12,023,614 | 3,277,995 |
| Total CHF | 16,640,848 | 14,140,816 |

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Trade accounts receivable
Trade accounts receivable comprise the following:

| | 12/31/2024 | 12/31/2023 |
|-------------------------|----------------|----------------|
| To third parties | 444,841 | 493,955 |
| To related parties | 300,000 | 300,000 |
| Allowance for bad debts | –8,900 | –9,700 |
| Total CHF | 735,941 | 784,255 |

To cover the specific default risk, doubtful receivables are individually impaired. As in the previous year, there were no doubtful receivables in the 2024 financial year. As in the previous year, a general allowance for bad debts of two percent is recognized. This general allowance is based on the historical experience of the Committee for UNICEF Switzerland and Liechtenstein.

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Other current receivables
Other current receivables comprise the following:

| | 12/31/2024 | 12/31/2023 |
|--------------------------------|---------------|---------------|
| Withholding tax | 85,735 | 42,488 |
| Cash deposit at Customs Office | 2,000 | 2,000 |
| Miscellaneous receivables | 10,338 | 2,295 |
| Total CHF | 98,073 | 46,783 |

4 **Inventories**
Inventories are recognized at the lower of cost or net market value and comprise the following:

| | 12/31/2024 | 12/31/2023 |
|------------------------------|---------------|---------------|
| Background documentation | 9,412 | 10,240 |
| Christmas and greeting cards | 47,553 | 45,690 |
| Stationery | 636 | 1,330 |
| Total CHF | 57,601 | 57,260 |

The Committee for UNICEF Switzerland and Liechtenstein expanded its popular range of Christmas cards to include all-year cards (birthdays, childbirth, etc.). As the new range is less seasonal, the number of cards on hand at the end of 2024 was slightly higher than in the previous year.

5 **Accrued income and deferred expenses**
This item includes prepaid expenses for the following financial year, social insurance deferrals, and income that can still be claimed for services performed in 2024.

| | 12/31/2024 | 12/31/2023 |
|---|----------------|------------------|
| Other prepaid expenses | 99,291 | 89,725 |
| Prepaid program costs | 119,344 | 1,182,253 |
| Other outstanding income from related parties | 20,000 | 10,000 |
| Other outstanding income | 24,603 | 207,181 |
| Total CHF | 263,238 | 1,489,159 |

Other outstanding income includes accrued interest on financial investments. Prepaid program costs refer to donations to be received in 2025 for which we made program support prepayments in 2024.

Non-current assets.

6 **Financial assets**
Securities comprise capital investments in equities, bonds, real estate funds, gold ETFs and liquidity. These are measured at cost minus any impairments as per the custody account statement. In view of the investment horizon, securities are assigned to the financial assets in accordance with the investment guidelines.

| | 12/31/2024 | 12/31/2023 |
|--------------------------|-------------------|-------------------|
| Equities | 5,246,320 | 5,488,517 |
| Precious metals | 259,804 | 307,140 |
| Real estate funds | 557,742 | 522,002 |
| Bonds | 5,242,362 | 4,346,350 |
| Liquidity/fixed deposits | 443,636 | 752,732 |
| Total CHF | 11,749,864 | 11,416,741 |

As part of the regular review, the investment regulations were updated with effect from July 1, 2021. Investments comply with the guidelines of UNICEF International and the UN’s Sustainable Development Goals (SDG).

Liquidity refers to cash and cash equivalents relating to the asset management strategy that can be invested in securities at any time and are therefore not treated in the same manner as the free cash and cash equivalents. The Committee for UNICEF Switzerland and Liechtenstein does not have direct access to the liquidity under the asset management mandate. To earn returns, this liquidity can also be invested in a fixed deposit in the short term.

Movable fixed assets
Movable fixed assets are recognized at cost minus the required operational depreciation. Depreciation is charged on a straight-line basis over the estimated useful lives of the assets. The estimated useful life or depreciation period equals:

| | |
|---|----------|
| Furniture, fittings and installations | 10 years |
| Office equipment, IT systems, communication systems (WLAN, telephony) | 5 years |

| in CHF | Furniture and fittings | Office equipment, IT systems, communication systems | Total |
|--------------------------------------|------------------------|---|-----------|
| Net carrying amount as at 01/01/2023 | 46,113 | 70,181 | 116,294 |
| Cost | | | |
| As at 01/01 | 399,631 | 815,225 | 1,214,856 |
| Additions | 6,694 | 71,040 | 77,734 |
| Disposals | 0 | -181,473 | -181,473 |
| As at 12/31 | 406,325 | 704,792 | 1,111,117 |
| Accumulated depreciation | | | |
| As at 01/01 | 353,518 | 745,044 | 1,098,562 |
| Disposals | 0 | -181,473 | -181,473 |
| Depreciation | 15,522 | 32,509 | 48,031 |
| As at 12/31 | 369,040 | 596,080 | 965,120 |
| Net carrying amount as at 12/31/2023 | 37,285 | 108,712 | 145,997 |

| in CHF | Furniture and fittings | Office equipment, IT systems, communication systems | Total |
|--------------------------------------|------------------------|---|-----------|
| Net carrying amount as at 01/01/2024 | 37,285 | 108,712 | 145,997 |
| Cost | | | |
| As at 01/01 | 406,325 | 704,792 | 1,111,117 |
| Additions | 8,644 | 42,928 | 51,572 |
| Disposals | 0 | -20,454 | -20,454 |
| As at 12/31 | 414,969 | 727,266 | 1,142,235 |
| Accumulated depreciation | | | |
| As at 01/01 | 369,040 | 596,080 | 965,120 |
| Disposals | 0 | -20,454 | -20,454 |
| Depreciation | 16,659 | 39,104 | 55,763 |
| As at 12/31 | 385,699 | 614,730 | 1,000,429 |
| Net carrying amount as at 12/31/2024 | 29,270 | 112,536 | 141,806 |

Immovable fixed assets

Immovable fixed assets are measured at cost minus the required depreciation. Depreciation is charged on a straight-line basis over the estimated useful lives of the assets.

Land is not depreciated. The item is tested for impairment every five years.

| in CHF | Undeveloped land | Total |
|--------------------------------------|------------------|----------|
| Net carrying amount as at 01/01/2023 | 260,000 | 260,000 |
| Cost | | |
| As at 01/01 | 450,000 | 450,000 |
| Additions | 0 | 0 |
| Disposals | 0 | 0 |
| As at 12/31 | 450,000 | 450,000 |
| Accumulated depreciation | | |
| As at 01/01 | 190,000 | 190,000 |
| Appreciation | -140,000 | -140,000 |
| Depreciation | 0 | 0 |
| As at 12/31 | 50,000 | 50,000 |
| Net carrying amount as at 12/31/2023 | 400,000 | 400,000 |

| in CHF | Undeveloped land | Total |
|--------------------------------------|------------------|---------|
| Net carrying amount as at 01/01/2024 | 400,000 | 400,000 |
| Cost | | |
| As at 01/01 | 450,000 | 450,000 |
| Additions | 0 | 0 |
| Disposals | 0 | 0 |
| As at 12/31 | 450,000 | 450,000 |
| Accumulated depreciation | | |
| As at 01/01 | 50,000 | 50,000 |
| Depreciation | 0 | 0 |
| As at 12/31 | 50,000 | 50,000 |
| Net carrying amount as at 12/31/2024 | 400,000 | 400,000 |

Thanks to an inheritance, the Committee for UNICEF Switzerland and Liechtenstein owns a tract of undeveloped land in Ticino (1,307 m²). As planned, we tested this item for impairment in 2023 and adjusted the carrying amount on the basis of an assessment and taking account of the market situation. The next impairment test will take place in 2026.

Intangible assets

Intangible assets are measured at cost minus the required operational depreciation. Depreciation is charged on a straight-line basis over the estimated useful lives of the assets. The estimated useful life or depreciation period equals:

| | |
|-------------------|----------|
| Intangible assets | 10 years |
|-------------------|----------|

| in CHF | IT systems | Total |
|--------------------------------------|------------|--------|
| Net carrying amount as at 01/01/2023 | 31,324 | 31,324 |
| Cost | | |
| As at 01/01 | 52,207 | 52,207 |
| Additions | 0 | 0 |
| Disposals | 0 | 0 |
| As at 12/31 | 52,207 | 52,207 |
| Accumulated depreciation | | |
| As at 01/01 | 20,883 | 20,883 |
| Depreciation | 5,220 | 5,220 |
| As at 12/31 | 26,103 | 26,103 |
| Net carrying amount as at 12/31/2023 | 26,104 | 26,104 |

| in CHF | IT systems | Total |
|--------------------------------------|------------|--------|
| Net carrying amount as at 01/01/2024 | 26,104 | 26,104 |
| Cost | | |
| As at 01/01 | 52,207 | 52,207 |
| Additions | 0 | 0 |
| Disposals | 0 | 0 |
| As at 12/31 | 52,207 | 52,207 |
| Accumulated depreciation | | |
| As at 01/01 | 26,103 | 26,103 |
| Depreciation | 5,221 | 5,221 |
| As at 12/31 | 31,324 | 31,324 |
| Net carrying amount as at 12/31/2024 | 20,883 | 20,883 |

Current debt capital.

| | | | |
|----|---|------------------|------------------|
| 10 | Trade accounts payable Trade accounts payable comprise the following: | | |
| | | 12/31/2024 | 12/31/2023 |
| | To third parties | 1,534,181 | 2,057,711 |
| | Total CHF | 1,534,181 | 2,057,711 |

In addition to many smaller items, this also includes the costs of donation campaigns managed by external partners in the fourth quarter of the year.

| | | | |
|----|--|-------------------|-------------------|
| 11 | Payables to related parties Payables to related parties include the following: | | |
| | | 12/31/2024 | 12/31/2023 |
| | To UNICEF International | 14,269,490 | 11,258,611 |
| | Total CHF | 14,269,490 | 11,258,611 |

The payables to UNICEF International include not-yet-transferred donations received in 2024 for the implementation of international program work. Transfers are usually made by June 30 of the following year at the latest.

| | | | |
|----|---|----------------|----------------|
| 12 | Other current liabilities Other current liabilities comprise various liabilities: | | |
| | | 12/31/2024 | 12/31/2023 |
| | To social insurance schemes | 140,013 | 155,599 |
| | To withholding tax | 52,707 | 74,127 |
| | To value added tax | 0 | 33,260 |
| | Total CHF | 192,720 | 262,986 |

| | | | |
|----|--|----------------|------------------|
| 13 | Accrued expenses and deferred income Among others, this item includes not-yet-drawn vacation credits for the reporting year and overtime claims. Other items include outstanding supplier invoices for the relevant financial year, social insurance deferrals, outstanding VAT payments and service income already received for the following year: | | |
| | | 12/31/2024 | 12/31/2023 |
| | Outstanding personnel services | 176,840 | 392,141 |
| | Outstanding supplier invoices | 223,533 | 76,165 |
| | Service and donation income from third parties | 0 | 432,500 |
| | Service and donation income from related parties | 0 | 1,000,000 |
| | Total CHF | 400,373 | 1,900,806 |

As per the end of 2024, we had not received any donations for UNICEF International’s program work in 2025 (previous year CHF 432,500). We had also not received any legacies as per the end of the year that should be transferred to the Foundation in 2025 (previous year CHF 1,000,000).

Capital.

| | | | |
|----|--|------------------|------------------|
| 14 | Fund capital The fund capital comprises special-purpose funds earmarked for program work in priority countries and in Switzerland: | | |
| | | 12/31/2024 | 12/31/2023 |
| | Total CHF | 3,698,431 | 3,465,904 |

Details are provided in the statement of changes in capital.

| | | | |
|----|--|-------------------|------------------|
| 15 | Organization capital The organization capital includes special-purpose and free capital that is used to ensure compliance with program obligations in Switzerland and abroad and to uphold business operations in Switzerland. | | |
| | | 12/31/2024 | 12/31/2023 |
| | Total CHF | 10,013,059 | 9,561,097 |

Details are provided in the statement of changes in capital.

Operating statement.

Operating income.

16 Fundraising income
The fundraising income comprises:

| | 2024 | 2023 |
|--|------------|------------|
| Donations/collections income | 42,291,424 | 46,044,249 |
| Public-sector donations and contributions | 1,382,530 | 359,930 |
| Greeting card sales, products and services | 772,341 | 712,425 |
| Inheritances and legacies | 5,595,330 | 4,456,059 |
| Membership fees | 1,326,063 | 1,310,712 |
| Soft credits | 18,181,061 | 18,067,600 |
| Total CHF | 69,548,749 | 70,950,975 |

Of the donation income of CHF 69,548,749 received in 2024, 66.53 percent (previous year 77.50 percent) is purpose-tied. Public-sector donations and contributions were recognized as income in 2024.

In accordance with the accounting standards, we now report “Public-sector donations and contributions” separately. In 2024 we received a total of CHF 1,382,530 (previous year CHF 359,930). This includes a total amount of CHF 1,307,500 for emergency response in Gaza and program work in Ghana.

The sale of cards has a long tradition at UNICEF. Income from card sales increased slightly year-on-year. Membership fees support the implementation of program and organization work in Switzerland. The Committee for UNICEF Switzerland and Liechtenstein had 11,509 members at year-end 2024 (previous year 10,961 members). In the 2024 financial year, UNICEF International issued soft credits of CHF 18,181,061 (previous year CHF 18,067,600) to the Committee for UNICEF Switzerland and Liechtenstein.

17 Other operating income
Other operating income includes the income earned for work done to promote children’s rights in Switzerland and in Liechtenstein as well as fees for services rendered, including the certification of “Child Friendly Communities,” “Baby Friendly Hospitals” and activities for “Child Friendly Living Environments”:

| | 2024 | 2023 |
|-----------|---------|---------|
| Total CHF | 312,758 | 436,644 |

Of the other operating income of CHF 312,758 received in 2024, none is purpose-tied (previous year CHF 120,000).

Operating expenses.

Operating expenses are reported on the basis of our activities. To this end, expenses are calculated for programs, services, fundraising and administration. The method applied to sub-sectors involves a more differentiated breakdown of costs based on activities.

Personnel costs amounted to CHF 8,119,878 (previous year CHF 7,364,043), land reserve appreciation amounted to zero (previous year CHF 140,000), and depreciation came to CHF 60,984 (previous year CHF 53,252).

18 Program expenses
Program expenses comprise the following:

| | 2024 | 2023 |
|------------------|------------|------------|
| Program expenses | 55,535,136 | 57,537,973 |
| Total CHF | 55,535,136 | 57,537,973 |

The special-purpose funds are transferred to UNICEF’s international and national programs and initiatives. Donations that are not purpose-specific are transferred to UNICEF International under the condition that these monies be used for urgent UNICEF programs and initiatives in order to effectively support the children who are most adversely affected.

The cooperation with UNICEF International imposes the obligation to deliver all soft credits received from UNICEF International to UNICEF International so that these funds can be used for UNICEF International’s projects. The expenses for international programs include soft credits for CHF 18,181,061 (previous year CHF 18,067,600).

Regular reports provide information about the results, progress and challenges of the financed programs and initiatives. A comprehensive final report with integrated financial report is compiled upon finalization of a program. Programs and initiatives are regularly reviewed, sometimes also on site, for effectiveness, performance and compliance with the purpose of donation by representatives of the Committee for UNICEF Switzerland and Liechtenstein.

| | | | |
|-----------|--|-------------------|------------------|
| 19 | Advocacy and public relations expenses Advocacy and public relations expenses include the costs relating to the Committee’s mandate to comprehensively inform and raise public awareness of the concerns, programs and initiatives of the United Nations Children’s Fund and mobilize them on UNICEF’s behalf: | | |
| | | 2024 | 2023 |
| | Total CHF | 1,448,655 | 1,292,684 |
| 20 | Fundraising and marketing Fundraising and marketing expenses include all expenses that are directly related to the collection of donations: | | |
| | | 2024 | 2023 |
| | Total CHF | 10,033,564 | 9,528,098 |
| 21 | Administration and quality assurance The expenses for administration and quality assurance comprise the expenses required to ensure the smooth operation of the organization’s activities as well as quality assurance: | | |
| | | 2024 | 2023 |
| | Total CHF | 2,853,100 | 2,812,091 |

| | | | |
|-----------|--|------------------|------------------|
| 22 | Financial result The financial result is made up of: | | |
| | | 2024 | 2023 |
| | Interest income | 18,625 | –9,551 |
| | Income from securities | 156,548 | 159,144 |
| | Realized price gains | 243,227 | 62,650 |
| | Realized foreign currency gains | 117,007 | 173,408 |
| | Unrealized price gains | 219,719 | 694,774 |
| | Unrealized foreign currency gains | 548,489 | 150,384 |
| | Total financial income | 1,303,615 | 1,230,809 |
| | Interest expenses | –1,652 | –159 |
| | Custody account and account fees | –151,148 | –190,998 |
| | Realized price losses | –35,769 | –60,689 |
| | Realized foreign currency losses | –11,125 | –4,275 |
| | Unrealized price losses | –233,000 | –134,992 |
| | Unrealized foreign currency losses | –177,484 | –252,631 |
| | Total financial expenses | –610,178 | –643,744 |
| | Financial result CHF | 693,437 | 587,065 |

| | | | |
|-----------|--|-----------------|-----------------|
| 23 | Change in fund capital A detailed statement is provided under “Statement of changes in capital”: | | |
| | | 2024 | 2023 |
| | Total CHF | –232,527 | –268,147 |

| | | | |
|-----------|---|---------------|----------------|
| 24 | Change in special-purpose capital A detailed statement is provided under “Statement of changes in capital”: | | |
| | | 2024 | 2023 |
| | Total CHF | 35,170 | 134,620 |

| | | | |
|-----------|--|----------------|----------------|
| 25 | Change in free capital A detailed statement is provided under “Statement of changes in capital”: | | |
| | | 2024 | 2023 |
| | Total CHF | 416,792 | 401,069 |

Other information.

Contingent assets

The Committee for UNICEF Switzerland and Liechtenstein is often named as an inheritance or legacy beneficiary. As at the reporting date of 12/31/2024, the Committee for UNICEF Switzerland and Liechtenstein was aware of outstanding inheritances and legacies to the amount of some CHF 1.9 million (previous year some CHF 1.2 million).

Long-term lease and rent liabilities

The contracts for photocopiers were renewed in 2024. There are rental and service contracts that run until June 30, 2029. Costs of CHF 7,194 (previous year CHF 10,128) were incurred in 2024. Until the end of the term in 2029, costs of CHF 15,066 (previous year CHF 5,436) will be incurred.

The contracts were renewed as of April 1, 2025. There are rental contracts running until March 31, 2028, and May 31, 2028. Costs of CHF 396,670 (previous year CHF 381,925) were incurred in 2024. Until the end of the term in 2028, costs of CHF 990,099 (previous year CHF 542,592) will be incurred.

Number of employees

As at 12/31/2024, the Committee for UNICEF Switzerland and Liechtenstein employed 76 people (headcount), which equaled 59.15 full-time equivalents (FTEs). In the previous year it employed 68 people, equaling 54.15 FTEs.

The ratio of the highest to the lowest salary is 1:2.94 (previous year 1:2.87).

Compensation for the members of the Managing Board and the Executive Board

Delegates, members of the standing commissions and members of the Managing Board serve in an honorary capacity and do not receive any compensation. Actual expenses incurred can be reimbursed.

In the reporting year, the Managing Board and commissions held fourteen meetings in total. The delegates of the Committee for UNICEF Switzerland and Liechtenstein met twice. Two working groups held a total of twelve meetings.

In 2024 the gross salary of the Executive Board amounted to CHF 964,370 (previous year CHF 913,704). This was updated from the previous year.

Gratuitous services

In addition to the discounts for non-governmental organizations that are standard in the industry, the Committee for UNICEF Switzerland and Liechtenstein received the following gratuitous services in the financial years 2024 and 2023:

| Gratuitous services (in CHF) | 2024 | 2023 |
|------------------------------|---------|-----------|
| Free space | 599,124 | 2,803,973 |
| Filler advertisements | 724,850 | 1,041,146 |

These gratuitous services are not recognized as income as they do not lead to an increase in the organization’s assets but only make the statement of income longer, with the same profit for the period. On the basis of an approximate calculation, CHF 721,000 (previous year CHF 885,000) was spent on filler advertisements.

Information about occupational benefits insurance

The employees of the Committee for UNICEF Switzerland and Liechtenstein are insured against the financial consequences of old age, death and disability.

This is a defined contributions pension fund solution (insurance at full value), and the employees and the employer pay fixed contributions. The employer contributions in 2024 totaled CHF 686,259 (previous year CHF 584,410). Any funding deficiency will not harbor financial risks for the Committee for UNICEF Switzerland and Liechtenstein. The occupational benefits insurance provides neither an economic benefit nor an economic obligation.

The liability towards the pension fund was CHF 557 (previous year CHF 10,769) as at December 31, 2024.

Transactions with related parties

The Committee paid rent and facility charges to the Foundation of CHF 381,925 in 2023. The Committee deferred CHF 10,000 for secretarial work for the Foundation, based on the amount incurred in the previous year. The Foundation also supported the national and international work of UNICEF Switzerland and Liechtenstein with CHF 3,243,959. At the end of 2023, the Committee had no claims against the Foundation and no liabilities.

The Committee paid rent and facility charges to the Foundation of CHF 396,670 in 2024. The Committee deferred CHF 20,000 for secretarial and accounting work for the Foundation, based on the amount incurred in the previous year. The Foundation also supported the national and international work of UNICEF Switzerland and Liechtenstein with CHF 9,149,286. At the end of 2024, the Committee had no claims against the Foundation and no liabilities.

In 2024 the Committee for UNICEF Switzerland and Liechtenstein supported the work of UNICEF International with CHF 55,535,136 (previous year CHF 53,214,550). This includes the granted soft credits of CHF 18,181,061 (previous year CHF 18,067,600), which are also included in the income. There were no other transactions.

Auditing mandate

BDO AG, Zurich, was elected as auditors for 2024. The annual auditing costs amount to CHF 35,457 (incl. VAT). CHF 30,852 (incl. VAT) was invoiced for additional services.

Notes on the risk assessment

The Managing Board of the Committee for UNICEF Switzerland and Liechtenstein adopted a risk management framework and defined the responsibilities in this regard on December 8, 2008.

The risk assessment and evaluation is carried out regularly and is discussed at the meetings of the Audit Commission. Measures are defined to combat identified risks.

Events occurring after the reporting date

No events after the reporting date have come to light that could have an impact on the 2024 annual financial statements. The Managing Board approved the annual financial statements on March 25, 2025, for release by the Assembly of Delegates.

Performance and situation report.

Mandate

The Committee for UNICEF Switzerland and Liechtenstein represents the interests of the United Nations Children’s Fund in Switzerland and in Liechtenstein. The engagement and work of UNICEF and the Committee for UNICEF Switzerland and Liechtenstein are based on the principles of tolerance, mutual understanding, solidarity, peace between nations, and the rejection of all and any forms of discrimination.

The framework and foundation for the work of UNICEF in Switzerland and in Liechtenstein are provided by the Convention on the Rights of the Child (CRC), the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW), the 2030 Agenda for Sustainable Development, and the UNICEF Action Plan.

Goals

The Committee for UNICEF Switzerland and Liechtenstein was founded under the name of Swiss Committee for UNICEF as an association with its registered office in Zurich in 1959. Since September 21, 2018, the association has also been authorized to exercise its activities in the national territory of the Principality of Liechtenstein. The objective of the Committee for UNICEF Switzerland and Liechtenstein is to collect funds to support the global programs and initiatives of UNICEF, to protect the interests of children throughout the world and in particular in Switzerland and Liechtenstein, and to provide information about the international and national work done by UNICEF.

Services provided in the reporting year

During the past financial year, an average of 56.65 full-time equivalents (FTEs) worked for the Committee for UNICEF Switzerland and Liechtenstein (previous year 52.08 FTEs).

The past financial year was another challenging year for the Committee for UNICEF Switzerland and Liechtenstein. In 2024, our income amounted to CHF 69,861,507, which is slightly less than in the previous year. We thus collected very high donations again for the global programs and initiatives of UNICEF. The outlook for this year is generally positive.

Many CRA projects were able to be completed, advanced or initiated in 2024.

The project on the participation and consultation of children financed by the Federal Social Insurance Office (BSV) that was supervised by us for a period of three years was completed. During this time, we brought out six publications relating to civil law, asylum law and the participation of children at the community level, all of which met with broad demand: (1) Children’s involvement in civil proceedings. Guidelines for professionals, (2) Children’s involvement in civil proceedings. Information for children and adolescents, (3) Participation and hearing of children in the asylum procedure. Guidelines for professionals, (4) Leaflet for children. Your rights in the asylum process, (5) Participation of children and adolescents in theory and practice – For municipalities and cities, and (6) Participation. A guide for children and adolescents.

Apart from these brochures, other publications were revised and launched in 2024, such as the Child Rights Paperback explaining children’s rights in simple language with many illustrations, and the Italian version of the quality standards for child protection. As we now have numerous publications, CRA also updated our online shop, which allows users to order and download all materials and publications on children’s rights free of charge.

In the past year, UNICEF Switzerland and Liechtenstein also stated its position in a number of political debates on topics relating to children’s rights. We would like to mention our statements on the consultation proceedings regarding the amendment of the child and youth promotion ordinance, the international cooperation strategy 2025 to 2028, and the amendment of the Code of Obligations. Through its statements, UNICEF also contributed a perspective shaped by children’s rights to the social discourse, for example regarding night-time curfews, the digital sphere and family reunification. These activities also made it possible to place contents and interviews in various media.

A number of activities were initiated for Child Rights Day on November 20. In addition to a social media campaign raising general awareness of children’s rights, a new Child Rights Day label was launched that can be used by all sorts of organizations for their events and actions relating to Child Rights Day. In Liechtenstein, a meeting took place on Child Rights Day with the Minister of Social Affairs and Culture, who is also responsible for matters relating to children.

The new “UNICEF youth” initiative was launched in 2024. This platform gives children, adolescents and young adults the opportunity to help determine the work done by UNICEF, participate in international actions, share their opinions, and much more. This underlines the fact that we take participation seriously at the internal level too, and want to work not only for but also with young people as part of our process of further development.

With the “Child Friendly Cities” initiative, UNICEF Switzerland and Liechtenstein helps municipalities to integrate children’s rights at the communal level. The label was awarded to the 72nd municipality in 2024. We also held round tables in all language regions and in Liechtenstein and gave speeches at various events, thus making an important contribution to networking and knowledge transfer. Six municipalities were certified for the first time in 2024 (Beromünster LU, Selzach SO, Buchs SG, Wangen-Brüttisellen ZH, Vaduz FL, Triesen FL) and twelve were recertified (Neuenkirch LU, Baden AG, Blauen BL, Arbon TG, Basel BS, Flawil SG, Wauwil LU, Reinach BL, Arlesheim BL, Stein am Rhein SH, Aarau AG, Bern BE).

UNICEF Switzerland and Liechtenstein’s department for children’s rights and companies joined forces with the UN Global Compact Network Switzerland & Liechtenstein for the first time in 2025 to carry out a study on children’s rights and the financial sector and examine the extent of influence that banks, wealth and asset managers, and insurance companies in Switzerland and Liechtenstein have on the lives of children and how they can help protect children’s rights.

At the beginning of 2024, UNICEF Switzerland and Liechtenstein released a focus publication called “Child-friendly traffic space – Requirements for designing child-friendly public spaces and practical recommendations” in German, French, Italian and English. In September 2024 we presented this publication at a webinar attended by more than 150 traffic planners and other specialists from spatial planning and design as well as city and town representatives. The requirements for designing child-friendly traffic spaces were discussed using good practice examples.

Quality assurance

The Committee for UNICEF Switzerland and Liechtenstein has been ISO-9001 certified since September 29, 2005, and is regularly audited by this label. The Swiss Association for Quality and Management Systems (SQS) conducted a recertification audit on July 1, 2024, and confirmed the ISO 9001:2015 certification until July 9, 2026. The ISO certificate applies to the entire organization and certifies its high level of quality awareness. All processes, such as fundraising for the UNICEF programs and initiatives, the management of donations and communication, are efficient and transparent. The Executive Board, managerial staff and all employees work according to defined processes. The Committee also has an internal control system (ICS). The risk assessment is regularly reviewed and optimized where necessary. The existence of the ICS for the preparation of the annual financial statements was confirmed as part of the ordinary audit.

Organization

The Assembly of Delegates is the highest governing body of the Committee for UNICEF Switzerland and Liechtenstein. It is responsible for the Committee’s strategic and normative management. The tasks of the Assembly of Delegates in particular include defining the principles governing the association’s activities, defining the strategy for the activities of the Committee in Switzerland and in Liechtenstein, statutory business such as approving the annual financial statements and the annual report, electing committees, adopting regulations, and, if necessary, revising the statutes and existing regulations.

The Assembly of Delegates elects the President, the two Vice-Presidents and the other members of the Managing Board from among its members. The Assembly of Delegates also elects the chairs of the commissions and the members of the standing commissions. The Managing Board prepares the business of the Assembly of Delegates and monitors the implementation of its decisions.

The delegates are elected by the members of the individual electoral districts for a term of office of four years; delegates can be re-elected three times.

The delegates of the Committee for UNICEF Switzerland and Liechtenstein work on a voluntary basis and do not receive payment. Actual expenses incurred can be reimbursed.

The Business Office implements the strategies adopted by the Assembly of Delegates, taking account of the directives of the Managing Board.

Delegates and commissions of the Committee for UNICEF Switzerland and Liechtenstein.

Principality of Liechtenstein

Claudia Fritsche-Mündle, Schellenberg, since January 1, 2019
Dr. Martina Sochin-D’Elia, Eschen, since January 1, 2019
Dr. Klaus Tschütscher, Ruggell, since December 15, 2015

Italian-speaking Switzerland

Frida Andreotti, Minusio, since January 1, 2023
Nadia Dresti, Solduno, since December 15, 2015
Sandro Foiada, Contone, since December 2, 2014

Northwestern Switzerland

Werner Augsburg, Düringen, since September 23, 2016
Nathaly Bachmann, Gerzensee, since September 23, 2016
Andreas Blum, Bottmingen, since January 1, 2023
Philippe Blum, Basel, since September 23, 2016
Dr. Ami Keller-Gerber, Allmendingen bei Bern, since January 1, 2022
Dr. Ingrid Kissling-Näf, Bern, since December 15, 2015
Manfred F. Milz, Pieterlen, since January 1, 2024
Stefan Nünlist, Olten, since September 23, 2016
Dr. Cornelia E. Oertle, Muri bei Bern, since January 1, 2024

Eastern Switzerland

Anna Margarete Gillrath Jaeger, Zuben, since January 1, 2024
Markus Seitz, Wittenbach, since September 23, 2016
Markus Streule, St. Gallen, since January 1, 2022
Esther von Ziegler, Rapperswil, since September 23, 2016

French-speaking Switzerland

Dr. Flávio Borda D’Água, Chêne-Bougeries, since January 1, 2019
Nicole Curti, Chêne-Bougeries, since January 1, 2023
Maureen Décosterd, Echichens, since January 1, 2023
Valérie Induni, Cossonay, since January 1, 2019
Grégoire Labhardt, Plan-les-Ouates, since January 1, 2023

Central Switzerland

Anat Bar-Gera, Erlenbach, since July 7, 2011
Barbara Messmer, Zumikon, since December 15, 2015
Bertold Müller, Zurich, since December 28, 2016
Massimiliano Nunziata, Bäch, since January 1, 2023
Daniel Piazza, Maltes, since December 28, 2016
Stefano Saeger, Zurich, since February 17, 2021
Susy Schär, Stäfa, since January 1, 2021
Susanne Stark, Adliswil, since January 1, 2020
Arthur Wolfisberg, Lucerne, since January 1, 2020

Managing Board

President
[Christian Levrat](#)
Vice-President
[Dr. Klaus Tschütscher](#)
Vice-President
[Nadia Dresti](#)
Members
[Flávio Borda D’Água](#), [Barbara Messmer](#), [Stefan Nünlist](#),
[Susanne Stark](#)

Audit Commission

President
[Barbara Messmer](#)
Vice-President
[Bertold Müller](#)
Members
[Philippe Blum](#), [Markus Seitz](#)

Fundraising Commission

President
[Stefan Nünlist](#)
Vice-President
[Werner Augsburg](#)
Members
[Claudia Fritsche-Mündle](#), [Susy Schär](#)

Electoral Commission

President
[Susanne Stark](#)
Vice-President
[Markus Streule](#)
Members
[Valérie Induni](#), [Ingrid Kissling-Näf](#), [Stefan Saeger](#)

Executive Board

Executive Director
[Bettina Junker](#)
Director Finance & Operations | Deputy Executive Director
[Cyrill Tait](#)
Director Child Rights Advocacy
[Nicole Hinder](#)
Director Individual Fundraising
[Dr. Katja Leschnikowski](#)
Director Partnerships & Philanthropy
[Samuel Wille](#)
Director Marketing & Communication
[Marc Uricher](#)

Auditors

BDO AG, registered office in Zurich

Business Office

Domicile of the Business Office:
Pfingstweidstrasse 10, 8005 Zurich

BERICHT DER REVISIONSSTELLE

An die Delegiertenversammlung des Komitee für UNICEF Schweiz und Liechtenstein, Zürich

Bericht zur Prüfung der Jahresrechnung

Prüfungsurteil

Wir haben die Jahresrechnung des Komitee für UNICEF Schweiz und Liechtenstein (der Verein) - bestehend aus der Bilanz zum 31. Dezember 2024, der Betriebsrechnung, der Rechnung über die Veränderung des Kapitals und der Geldflussrechnung für das dann endende Jahr sowie dem Anhang, einschliesslich einer Zusammenfassung bedeutsamer Rechnungslegungsmethoden - geprüft. In Übereinstimmung mit Swiss GAAP FER 21 unterliegen die Angaben im Leistungsbericht keiner Prüfungspflicht der Revisionsstelle.

Nach unserer Beurteilung vermittelt die beigegefügte Jahresrechnung ein den tatsächlichen Verhältnissen entsprechendes Bild der Vermögens- und Finanzlage des Vereins zum 31. Dezember 2024 sowie dessen Ertragslage und Geldflüsse für das dann endende Jahr in Übereinstimmung mit Swiss GAAP FER und entspricht dem schweizerischen Gesetz und den Statuten.

Grundlage für das Prüfungsurteil

Wir haben unsere Abschlussprüfung in Übereinstimmung mit dem schweizerischen Gesetz und den Schweizer Standards zur Abschlussprüfung (SA-CH) durchgeführt. Unsere Verantwortlichkeiten nach diesen Vorschriften und Standards sind im Abschnitt "Verantwortlichkeiten der Revisionsstelle für die Prüfung der Jahresrechnung" unseres Berichts weitergehend beschrieben. Wir sind von dem Verein unabhängig in Übereinstimmung mit den schweizerischen gesetzlichen Vorschriften und den Anforderungen des Berufsstands, und wir haben unsere sonstigen beruflichen Verhaltenspflichten in Übereinstimmung mit diesen Anforderungen erfüllt.

Wir sind der Auffassung, dass die von uns erlangten Prüfungsnachweise ausreichend und geeignet sind, um als eine Grundlage für unser Prüfungsurteil zu dienen.

Sonstige Informationen

Der Vorstand ist für die sonstigen Informationen verantwortlich. Die sonstigen Informationen umfassen die im Geschäftsbericht enthaltenen Informationen, aber nicht die Jahresrechnung und unseren dazugehörigen Bericht.

Unser Prüfungsurteil zur Jahresrechnung erstreckt sich nicht auf die sonstigen Informationen, und wir bringen keinerlei Form von Prüfungsschlussfolgerung hierzu zum Ausdruck.

Im Zusammenhang mit unserer Abschlussprüfung haben wir die Verantwortlichkeit, die sonstigen Informationen zu lesen und dabei zu würdigen, ob die sonstigen Informationen wesentliche Unstimmigkeiten zur Jahresrechnung oder unseren bei der Abschlussprüfung erlangten Kenntnissen aufweisen oder anderweitig wesentlich falsch dargestellt erscheinen.

Falls wir auf Grundlage der von uns durchgeführten Arbeiten den Schluss ziehen, dass eine wesentliche falsche Darstellung dieser sonstigen Informationen vorliegt, sind wir verpflichtet, über diese Tatsache zu berichten. Wir haben in diesem Zusammenhang nichts zu berichten.

Verantwortlichkeiten des Vorstands für die Jahresrechnung

Der Vorstand ist verantwortlich für die Aufstellung einer Jahresrechnung, die in Übereinstimmung mit Swiss GAAP FER, den gesetzlichen Vorschriften und den Statuten ein den tatsächlichen Verhältnissen entsprechendes Bild vermittelt, und für die internen Kontrollen, die der Vorstand als notwendig feststellt, um die Aufstellung einer Jahresrechnung zu ermöglichen, die frei von wesentlichen falschen Darstellungen aufgrund von dolosen Handlungen oder Irrtümern ist.

Bei der Aufstellung der Jahresrechnung ist der Vorstand dafür verantwortlich, die Fähigkeit des Vereins zur Fortführung der Geschäftstätigkeit zu beurteilen, Sachverhalte im Zusammenhang mit der Fortführung der Geschäftstätigkeit - sofern zutreffend - anzugeben sowie dafür, den Rechnungslegungsgrundsatz der Fortführung der Geschäftstätigkeit anzuwenden, es sei denn, der Vorstand beabsichtigt, entweder den Verein zu liquidieren oder Geschäftstätigkeiten einzustellen, oder hat keine realistische Alternative dazu.

Verantwortlichkeiten der Revisionsstelle für die Prüfung der Jahresrechnung

Unsere Ziele sind, hinreichende Sicherheit darüber zu erlangen, ob die Jahresrechnung als Ganzes frei von wesentlichen falschen Darstellungen aufgrund von dolosen Handlungen oder Irrtümern ist, und einen Bericht abzugeben, der unser Prüfungsurteil beinhaltet. Hinreichende Sicherheit ist ein hohes Mass an Sicherheit, aber keine Garantie dafür, dass eine in Übereinstimmung mit dem schweizerischen Gesetz und den SA-CH durchgeführte Abschlussprüfung eine wesentliche falsche Darstellung, falls eine solche vorliegt, stets aufdeckt. Falsche Darstellungen können aus dolosen Handlungen oder Irrtümern resultieren und werden als wesentlich gewürdigt, wenn von ihnen einzeln oder insgesamt vernünftigerweise erwartet werden könnte, dass sie die auf der Grundlage dieser Jahresrechnung getroffenen wirtschaftlichen Entscheidungen von Nutzern beeinflussen.

Eine weitergehende Beschreibung unserer Verantwortlichkeiten für die Prüfung der Jahresrechnung befindet sich auf der Webseite von EXPERTSuisse: <http://expertsuisse.ch/wirtschaftspruefung-revisionsbericht>. Diese Beschreibung ist Bestandteil unseres Berichts.

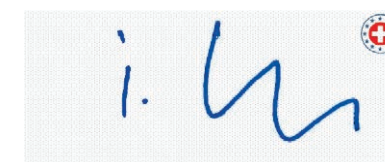
Bericht zu sonstigen gesetzlichen und anderen rechtlichen Anforderungen

In Übereinstimmung mit Art. 728a Abs. 1 Ziff. 3 OR und PS-CH 890 bestätigen wir, dass ein gemäss den Vorgaben des Vorstands ausgestaltetes internes Kontrollsystem für die Aufstellung der Jahresrechnung existiert.

Wir empfehlen, die vorliegende Jahresrechnung zu genehmigen.

Zürich, 25. März 2025

BDO AG



Peter Stalder

Zugelassener Revisionsexperte



Marco Beffa

Leitender Revisor
Zugelassener Revisionsexperte

Beilage
Jahresrechnung

Your help makes a difference.

Last year, contributors, many invaluable partners, businesses, foundations, communities, cities, cantons, organizations, prominent citizens and the Swiss Confederation gave their generous support. Another forty individuals supported UNICEF through legacy gifts. We would like to warmly thank all of them. Without them, UNICEF would be unable to perform any meaningful work.

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Thank you!

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A photograph of Kurt Aeschbacher, a man with short grey hair, wearing a patterned brown jacket over a blue shirt and light blue trousers. He is sitting on a green metal bench with pink and white striped cushions. A black dog is sitting next to him, leaning its head against his face. The background is lush green foliage with some pink flowers.

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I am childless hasn't
seen my will."**

Kurt Aeschbacher, Ambassador
for UNICEF Switzerland and Liechtenstein

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