



2021

Annual Report

Contents

Editorial	4
Our vision and mission	8
The most important questions answered	10
2021 in figures	11
Children and young people	15
Expertise for professionals	22
Organisation	28
Balance sheet 2021	30
Operating statement 2021	31
Statement of Changes in Equity	33
Appendix to the 2021 financial statements	34
Audit report 2021	40
Our thanks	42
Imprint	43



Editorial

We are pleased to present the first annual report from the foundation Ombuds Office Children's Rights Switzerland, which comes to you not in paper but in multimedia form. For more information, please use the corresponding links.

Interim solution and autonomy

The work of the private-law Ombuds Office Children's Rights Switzerland began on [1st January, 2021](#). Following the adoption of a [motion by Ruedi Noser](#), the Ombuds Office was established as an interim solution to bridge the gap until the parliament could create the legal basis for a public-law ombuds office for children's rights. The legal form of a founda-

tion permits the greatest possible autonomy, which is essential for the competent and multipartial support of children and young people as well as all stakeholders in the legal system. That is why the Ombuds Office is purposely not a permanent member of existing networks but makes its knowledge available to all interested parties.

Access and services

The Ombuds Office Children's Rights Switzerland operates in four languages (D, F, I, E), and interpreters are also utilised when necessary. Children and young people can contact the Children's Ombuds Office as well as find information via the child-friendly, [barrier-free website](#). A second [website](#) aimed at professionals in the legal system provides a general [knowledge portal](#) and offers information about [advanced training opportunities](#).

The Ombuds Office is characterised in particular by two unique services: Firstly, the provision of child-friendly [legal advice](#) to children and young people who contact the office seeking assistance, as well as acting as an intermediary between them and specialists. Secondly, the Ombuds Office makes its practice-oriented

[expertise](#) and experience, gathered over many years, available to all professionals in the legal system. Under the umbrella of the Ombuds Office Children's Rights Switzerland, this accumulated knowledge is not only appropriately maintained and preserved but it is ensured that there is appropriate knowledge transfer between the cantons.

The [Five Phase Plan](#) towards a child-friendly judicial system is an example of how the Ombuds Office is able to contribute its expertise in close cooperation with the cantons and of how all concerned professionals can benefit. Our independent work is founded on many years of experience in all relevant areas of law and has been met with a high degree of acceptance.



Outlook and Switzerland's pioneering role

The UN Convention on the Rights of the Child and the guidelines of the Council of Europe provide a framework for child-friendly justice; the UN Committee on the Rights of the Child has proposed the establishment of an ombuds office in Switzerland in accordance with the Venice Principles and the Paris Principles. Similar ombuds offices are already in place in Belgium, Denmark, Great Britain, Luxembourg, Norway and Austria, and all report very positive experiences.

In particular, we are thrilled that Switzerland is set to assume a pioneering role internationally. Indeed, a national, multilingual and low-threshold ombuds office aimed explicitly and exclusively at children and young people and which specialises in ensuring children's and procedural rights in the judicial system – independent of the state level and in addition to municipal and cantonal ombuds

offices – is unique. For children and young people, this will safeguard access to the legal system and to existing appeals mechanisms. We are strongly committed to ensuring that all affected children and young people in the Swiss legal system are recognised, respected and heard.

The existence of the Ombuds Office Children's Rights Switzerland as an interim solution and model project would not be possible without the vital support of the Confederation and the cantons, and of grantmaking foundations, companies and patrons. We would like to make special mention of the incredibly valuable involvement of Zurich Insurance Switzerland and the Z Zurich Foundation. In particular, we would like to express our gratitude on behalf of the children and young people with whom we work.



François Rapeaud
Präsident



Irène Inderbitzin
Executive MBA HSG
Geschäftsführerin

Testimonials



The empowerment and best protection of children and young people is a central concern for us. Children must not only be aware of their rights but must also be heard. The Ombuds Office Children's Rights Switzerland strives to ensure that every child knows their rights and is able to exercise their right to participation. It will bridge the gap until Parliament has put in place the legal prerequisites for a national public-law ombuds office.



Juan Beer
CEO Zurich Switzerland



The social justice programmes of the Z Zurich Foundation were drawn up with the specific aim of transforming the lives of vulnerable people and as such to help bring about a society in which all people can thrive. Our support enables the Ombuds Office for Children's Rights Switzerland to offer a national service that helps children and young people up to the age of 18 to better understand and exercise their rights in the course of legal proceedings. Children and young people must be informed about their rights so that they can take their future in their own hands.



Grégory Renand
CEO Z Zurich Foundation

Our vision and mission

Our foundation is a pilot and model project for the interim phase until the public ombuds office for children's rights can commence its work on a legal basis.

Our vision

Our vision is for children to experience a child-friendly legal system. This system is dependable and straightforward to grasp, and it treats them with dignity, attentiveness, respect and fairness. Specially qualified professionals listen to the children, take their views seriously and strive to protect the interests of those who are unable to speak out. The pace of procedures is adapted to the needs of children, meaning that we endeavour to act as expedi-

tiously as possible. Children are given suitable access to the legal system, they are treated in a respectful manner, their concerns are met with immediate support, and efforts are made to reinforce their resilience. Children are able to participate actively in decisions that will often impact the rest of their lives. Through this experience of self-efficacy, they learn to take greater responsibility for themselves.

What an ombuds office for children's rights is able to achieve

- Children know their rights and experience being taken seriously. Their self-efficacy and resilience is reinforced. They learn to assume personal responsibility.
- Children are protected from abuse, neglect and other injuries and infringements.
- Specialists on site in the legal system have the support they need to make their work child-friendly and in making decisions that are in the best interest of the child.
- All of society benefits when children know how they can truly participate and when injustice is prevented.
- The reputation and credibility of Switzerland and its legal system is boosted.



Our mission

We offer direct assistance to children and young people. We assess their circumstances with regard to children's rights and procedural rights, provide information and advice, function as an intermediary between the on-site specialists and the affected children and young people, make recommendations and report annually to the Confederation and the cantons.

We are committed to ensuring that the professionals in the legal system are fully aware of the Council of Europe's Child-Friendly Justice Guidelines and apply children's rights and procedural rights. We can only achieve this goal if the respective professionals are serious about their implementation and if they are appropriately aware of the importance not only of direct support of children but also of efforts to build up resilience and the provision of effective protection.

In Switzerland, more than 100,000 children come into contact with the legal system every year. For this reason, an ombuds office specialising in children and active throughout Switzerland is our top priority. Our country requires an independent body that listens to children's concerns and is active in protecting their rights. Whether a child gets the support that it needs or whether it remains a victim depends to a great extent on a child-friendly legal system.

When the national public ombuds office commences its work, no child in Switzerland will be left without support and guidance, and there will be a national body in place to ensure that all concerned individuals are informed and empowered. Because informed children are more resilient children. Moreover, they go on to become more resilient adults.

Self-protection and resilience

The more resilient a child, the better it is protected. To this end, it is essential that the child is recognised and heard. Reinforcing resilience:

- Self-perception
- Self-guidance
- Self-efficacy
- Social skills
- Appropriate handling of stress
- Problem-solving skills



The most important questions answered

We are always receiving questions about the private-law model project and the legislative process for the public-law ombuds office. On our website, we have collected the most important and frequently occurring questions and have answered them in a clear FAQ.

It includes questions about the needs and concerns of the children, the problems and challenges in the system, our way of working and our legitimacy.

The [FAQ](#) is being constantly updated.

2021 in figures

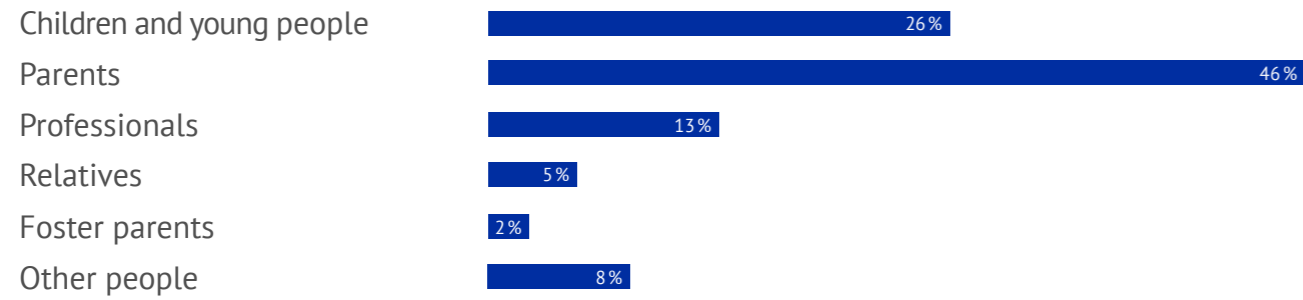
2021 was a successful first year for the Ombuds Office Children's Rights Switzerland.

Legal advice for children and young people

Calls from minors and young adults seeking legal advice came from 20 cantons and all language regions. We provided support to 327 children and young people from 198 families. We held 592 interviews with children and young people, with the people around them and with professionals in the legal system. In 26 percent of cases, the children contacted us on their own initiative. In 13 percent of cases, the professionals in their respective

fields reached out to us. 28 percent of consultations dealt with separation and divorce. 52 percent of consultations concerned the area of child protection. In 7 percent of inquiries, school law was the third most common area of law. Other inquiries related to juvenile criminal law, the maintenance of children and young people as well as questions about asylum and immigration law.

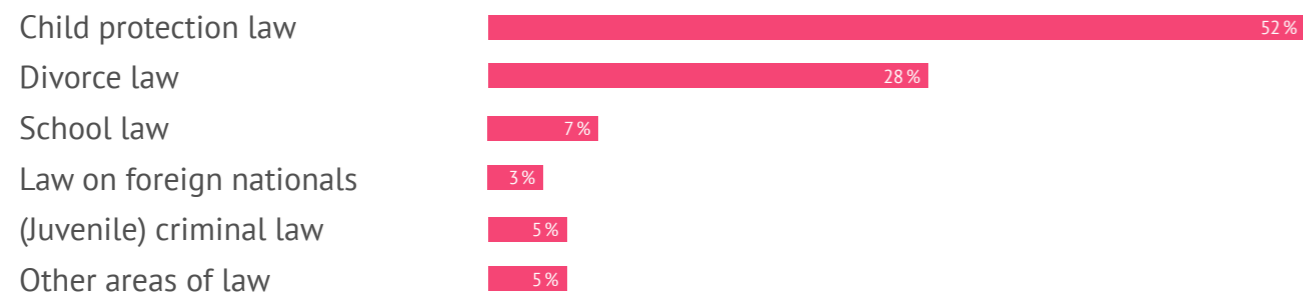
First calls for consultations



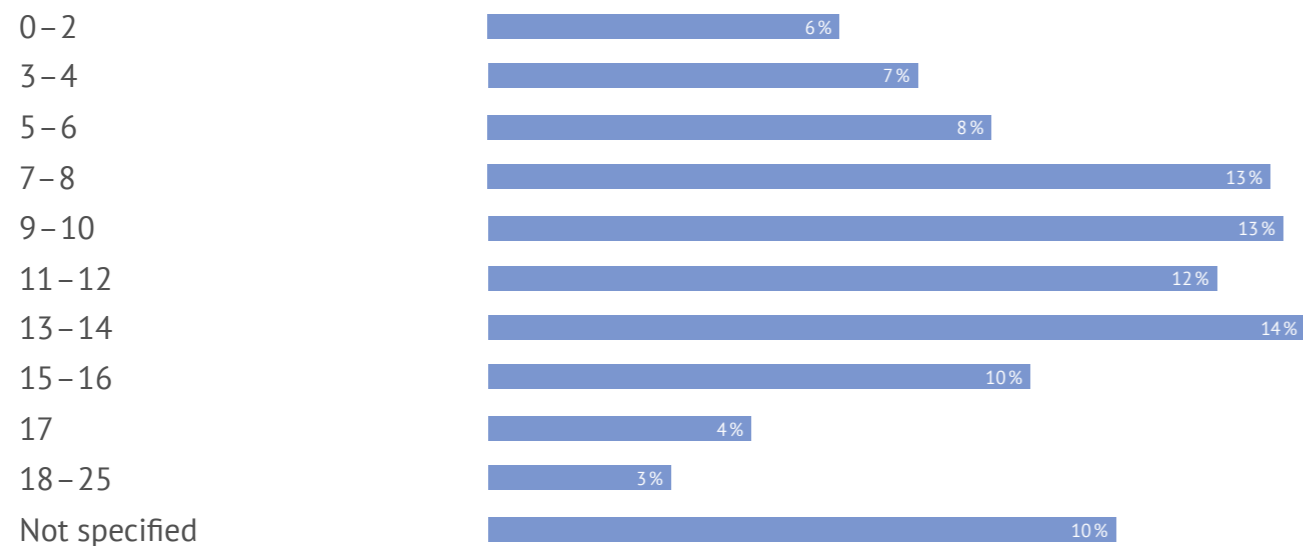
Consultations



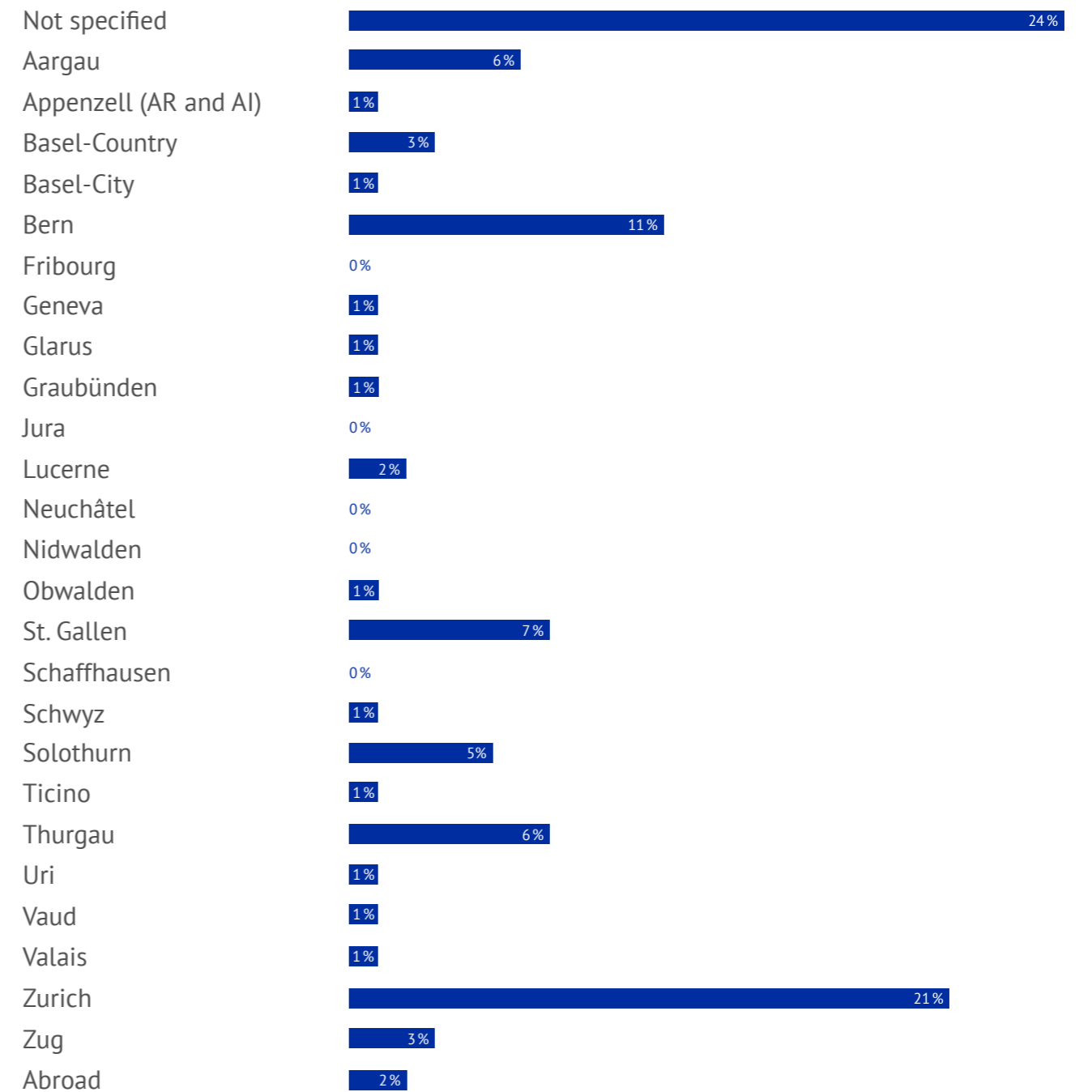
Area of law



Age



Calls from the cantons



Language



Education

Source



Expertise for professionals

We have referred interested professionals to 97 current [advanced training and professional development courses](#) and conferences.

The [knowledge portal](#) already encompasses more than 700 items including judgements, legal texts, specialist articles, reports, studies and work tools.

Our specialist newsletter goes out to around 4,000 recipients several times per year.

In accordance with our [Five Phase concept](#), we have worked with experts and professionals in 7 cantons.



Children and young people

The Ombuds Office Children's Rights Switzerland operates Switzerland's only low-threshold legal advice and intermediation centre for children and young people. We provide legal advice in four languages (German, French, Italian, English) for all areas of the legal system.

Our primary concern is the empowerment and protection of children and young people. We pursue this aim through the prevention of infringements of the law. In particular, this concerns the failure to grant procedural and children's rights, above all the right to information, the right to be heard and to express an opinion, the avoidance of procedural delays and the right to legal representation.

In a good 25 percent of cases, the affected children and young people contact us on their own initiative. The youngest child to contact us was six years old. In these and in all other situations, personal discussions with the respective children and young people are key to our work.

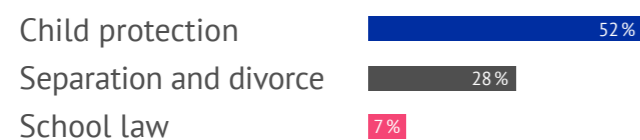
More than 300 children and young people provided with support

In 2021, we supported 327 children and young people from 198 families. We conducted 592 interviews with children and young people, with the people in their life and with the involved professionals. Because these consultations are carried out by telephone, we were able to continue to offer consultation services even during the pandemic. 2021 brought even more inquiries concerning highly complex cases. The questions frequently touched on different areas of the legal system. The complexity was particularly underlined by the greater number of discussions and interviews that were required per case.

Most inquiries relate to child protection

In 26 percent of cases in the year under review, the children contacted us on their own initiative; in 13 percent it was the involved professionals who sought the first contact. The most frequently asked questions related to child protection (52 percent) as well as separation and divorce (28 percent). In the area of child protection legislation, most inquiries concerned accommodation and placement. Other inquiries concerned, among others, school law, youth criminal law, maintenance for children and young people as well as issues relating to asylum and immigration law.

Topics of legal advice



Targeted approach

Our legal advice encompasses all topics and areas of law that involve children and young people. We are active on site before, during and after a legal procedure, and also serve as a contact point for children and young people who are no longer or not yet involved in a procedure. For short-term case management, we pursue a needs-based approach.



Legal issues and concerns:

- Protection from exploitation
- Protection from all violence
- Protection in emergency situations when fleeing
- Health and well-being
- Protection in the juvenile penal system
- Personal identity
- Religion
- Family environment
- Education and development

Analysis

Children need people who listen to their concerns and who take them seriously. The analysis includes talking to the child and listening carefully, as well as actively gathering information from various caregivers, which has the overarching aim of gaining the fullest possible picture of the situation.

Information and advice

Finally, we then inform the children in a child-friendly manner about their rights and their opportunities for participation and action. We provide them with context and tell them about any following steps. With our support, we aim to empower children and young people to stand up for their rights and to be able to do so on their own initiative. Our advice is oriented towards building up resilience. The children

and young people are reinforced and instructed in how to express our recommended actions to the respective third parties and in how they can demand the granting of their procedural rights. We want to support the children and young people so that, whenever possible, they can take action on their own initiative and in this way learn that they can achieve a great deal themselves and are not powerless.

Acting as intermediary

If the children's rights and procedural rights have not been granted and the child requires support in asserting its rights, a further key task of an ombuds office is intermediation and arbitration between the child and the involved professionals. However, no measures

are pursued without consultation with the affected children and young people or without their consent. If on-site mediation between the child and caregivers and/or professionals is required, the ombuds office will ensure that the KESB or the court orders mediation.



Recommendations

To provide the child with the best possible support, we determine which key people can offer further support on site and, in consultation with the child, give all concerned parties specific recommendations on how to proceed.

Triage

Triage can also be one component of a consultation. If we determine that, in addition to legal advice, a child or young person requires the support of other specialised counselling centres, we will refer him or her to victim counselling centres, psychological counselling centres and municipal or cantonal ombuds offices.



Access to existing appeals mechanisms

If access to justice is required – of whether it is at the municipal, cantonal, national or international level – the Ombuds Office will strive to ensure that independent legal representation is used, in the sense of free administration of justice provided by the authorities or courts. The independent legal representative has the

necessary right of access to documents and can take legal action. This applies at all instances, if necessary up to the European Court of Human Rights or by means of a notification procedure to the UN Committee on the Rights of the Child.

Interdisciplinary collaboration

To provide children with the best possible support, the legal advisors work closely with professionals in the areas of social work, psychology, medicine and other disciplines. The advisors also possess strong interpersonal skills in working with children and young peo-

ple and have completed further training in developmental psychology, interviewing skills, determination of will, and conflict management. There are also regular interventions and supervisory sessions.

Low-threshold, barrier-free access

In the previous year, around a quarter of the requests for advice that came to us were via email or the online contact form. The new website is aimed explicitly at children and young people. It is in four languages, written in simple and intelligible language, and corresponds to the highest level of accessibility, in particular

for children with disabilities. An explanatory video gives the children and young people an understanding of their rights and the work of the Children's Ombuds Office. There is also a lexicon in simple language with information on important terms. The various contact options, including a chat function, are also shown.

A growing network

For children and young people to get the protection they need and for their rights to be respected, all involved parties must know where their questions can be answered reliably. We network with municipal and cantonal ombuds offices, institutions, schools, children's homes and other advisory centres with the aim of

continuously making the legal system more child-friendly. We also organised an information event and took part in an exchange with the advisory team from Tel. 147. We participated in presentations and expert symposia with the aim of cultivating the network and providing advanced training for advisers.





Expertise for professionals

Since January 2021, the Ombuds Office Children’s Rights Switzerland has been bridging the gap with regard to specialist expertise in the legal system until the public-law ombuds office can begin work in earnest.

We are active on all levels

In the areas of the legislative, executive and judiciary, we are active in the communities, the cantons and also at the national level.

The Ombuds Office Children’s Rights Switzerland got off to a successful start on the 1st of January 2021. From the very outset, we were able to pass on our specialised knowledge accumulated over many years to professionals working in all areas of law.

The Ombuds Office Children’s Rights Switzerland takes every opportunity to assist professionals in the legal system with their expertise on the advancement, protection and enforcement of children’s rights. To this end, we give presentations, participate in panel discussions, specialised events, panels, workshops and working groups.

The Ombuds Office Children’s Rights Switzerland promotes public understanding, informs and sensitises professionals to the importance of children’s rights and what is necessary in their work with children and young people, so that they are able to experience a **child-friendly legal system**.

We comment on policy proposals

Among other activities, we are available for inquiries from cantonal and national politicians seeking expert advice on political initiatives. We have been in contact with professional organisations regarding a diverse range of policy-making in the National Council and the Council of States, and have sensitised the responsible persons with regard to children’s rights and procedural rights. For example, we have spoken out effectively on **marriage for all** – always from the perspective of the affected children and their rights.

We assess the impacts of laws

We have taken part in consultation procedures with a focus on the rights of minors. In 2021, the consultations concerned the establish-

We provide support in the following areas of law:

- Family law: adoption law, matrimonial law, divorce/separation, child protection law
- Medical law
- Juvenile criminal law
- Victim support law
- Criminal law in the narrower sense
- Asylum law
- Aliens law
- Health law
- School law
- Social security law
- Private international law: child abduction, divorce, child protection



ment of a central, independent reporting office in Swiss sport as well as measures against the forced marriages of minors.

Cooperation with central institutions at the national level

We are in contact with all central institutions to advance the implementation of the guidelines for child-friendly justice: this encompasses the Conference of Cantonal Justice and Police Directors (KKJPD), the Social Directors Conference (SODK) and the Conference for Child and Adult Protection (KOKES), as well as the Federal Commission for Children and Youth Issues (EKKJ), the Federal Commission for Family Questions (EKFF) and all relevant federal offices.

Educational institutions

Universities: Geneva, Fribourg, Lausanne, Lucerne, St. Gallen, Neuchâtel, Zurich

Lucerne University of Applied Sciences and Arts (HSLU), Zurich University of Applied Sciences (ZHAW), Bern University of Applied Sciences (BFH), University of Applied Sciences and Arts Northwestern Switzerland (FHNW), University of Applied Sciences and Arts Western Switzerland (HES-SO), University of Applied Sciences Eastern Switzerland (OST), University of Applied Sciences and Arts of Southern Switzerland (SUPSI) and other institutions



We work alongside federal offices and cantons

In cooperation with the federal offices and cantons, we examine institutional practices and regulations according to our [Five Phase concept](#) and draw attention to existing difficulties, and identify existing gaps and initiate changes in practice and legislation, for example at the federal level together with the State Secretariat for Migration and the Federal Office for Sport. We are delighted that we will be able to continue to work closely with the specialists in the cantons of Zurich, St. Gallen and Basel-City, and now also with the cantons of Thurgau, Appenzell Ausserrhoden, Appenzell Innerrhoden and Glarus. We share information and experience with child and youth officers in 26 cantons and provide them with information about the child-friendly legal system and our services.

We provide knowledge digitally

Our new website provides information on the subject of children's rights. The Information Centre is updated constantly and provides relevant court decisions, practical guides, leaflets, checklists, best practices, studies and specialist articles. At the end of 2021, it encompassed over 700 pieces of useful and valuable information.

We facilitate advanced training and professional development

In our educational portal, specialists can find valuable and continuously updated information on conferences, advanced training and professional development. In 2021, we referred professionals in the field to 97 current advanced training courses or conferences taking place at all important universities and colleges of applied sciences and arts in Switzerland.

Our services are tailored towards professionals in the legal system

These include child and youth officers, social workers, CAPA (KESB) employees, judges, public prosecutors and youth attorneys, child legal representatives, victim support advisors, school social workers, prison employees, police officers, teachers, migration specialists, doctors, sporting directors, foster parents and home workers. We are in ongoing contact with all relevant professional associations.

We raise awareness and provide information

Several times a year, we send out newsletters on relevant topics, good practices, practical tools with leaflets and checklists to around 4,000 recipients. Via a separate newsletter, we regularly draw attention to upcoming conferences and advanced training and professional

development. On LinkedIn, we regularly publish posts on relevant articles, professional development, events, media articles, knowledge portals, etc. On our website, we publish blog articles on relevant topics several times a year.

online ...

Colleges and committees

We have been in contact with a broad range of educational institutions and have incorporated our expertise of child-friendly processes into professional development courses. In particular, we are in close dialogue with the Lucerne University of Applied Sciences and Arts, the University of Applied Sciences Eastern Switzerland, Zurich University of Applied Sciences and Bern University of Applied Sci-

ences. For example, we gave the Lucerne University of Applied Sciences and Arts input on CAS Child Representation. As such, we were able to incorporate our expertise in the area of child-friendly procedures into this professional development course. In addition, the Ombuds Office Children's Rights Switzerland provided a commission member for the UNICEF Child Friendly Communities initiative.

... and offline

Children's rights organisations

We exchanged views and experience on children's rights and operational cooperation with representatives from a range of children's rights organisations (Pro Juventute, UNICEF,

Kinderschutz Schweiz, Kinderanwaltschaft Schweiz, PACH, Integras, Save the Children, International Social Service Switzerland (ISS Switzerland), KESCHA and others).



The principles of a child-friendly legal system

1. Participation

Not only must children and young people be informed about their rights, but their opinions on all matters that affect them should also be heard.

2. The best interests of the child

The best interests of the child takes absolute priority in all matters that affect him or her. Throughout, the child's opinion must be taken into account, and interdisciplinary and multidisciplinary approaches should be utilised in order to assess what is in the best interests of the child.

3. Dignity

Children and young people must be treated with dignity and above all with attentiveness, respect and fairness.

4. Protection against discrimination

Children's rights are without any form of discrimination with regard to gender, origin, age, religion, language or other political and social backgrounds.

5. Rule of law

The rule of law should also fully apply to children and young people.

Organisation

How the Ombuds Office Children's Rights Switzerland is organised.

The Ombuds Office Children's Rights Switzerland has the legal form of a foundation. Its purpose is to implement an independent, national and low-threshold ombuds office for the reinforcement and protection of children's rights. On the basis of the UN Convention on the Rights of the Child, the UN Convention on the Rights of Persons with Disabilities, their additional protocols, other protective provisions, national laws and the guidelines of the Council of Europe for child-friendly justice, the Ombuds Office advises and informs children and young people in Switzerland on their rights and acts as intermediary between them and, among others, courts, public authorities, and public and private institutions or organisations occupied with the care of children and young people. The Ombuds Office examines the individual situation and makes recommendations, carries out prevention work in the interests of the long-term protection and safety of children and young people, reinforces their participation and is geared towards the best interests of the child. The foundation makes its expertise, knowledge and experience in the field of children's rights and procedural rights available to professionals, educational institutions, legislative bodies, political bodies and the general public. In addition, it supports the Confederation and the cantons in their work to raise awareness of the impor-

tance of a child-friendly legal system, provides them with information by means of reports and makes recommendations. It reports independently of any instructions, does not have the status of a party and has no jurisdictional authority.

The foundation implements its goals on its own terms and also cooperates with institutions and organisations that pursue similar objectives. It may also provide financial support to third parties within the scope of achieving the intended purposes.

The foundation is a charitable organisation and is not profit-making. It is independent and is neutral in terms of religion and party politics.



Board of Trustees

The Board of Trustees comprises four honorary members. It is chaired by François Rapeaud, general agent of the Specialist Agency for Pensions and Financial Planning of the Zurich Insurance Company; Vice President is Andrea Staubli, a lawyer and mediator. Other members of the Board of Trustees are Alessandro D'Elia, Head of Fundraising at Schwyz University of Education (PHSZ), and Francisco Pavone, Head of Economic Social Assistance at Affoltern District Social Service.

The composition of the Board of Trustees safeguards its competence, independence and neutrality.

Auditor

KPMG AG in Zurich has been commissioned to audit the annual financial statements.

Management and team

Responsibility for operational management lies with the Managing Director Irène Inderbitzin. Katja Cavalleri Hug is her deputy and head of the specialist areas of advice and expertise; Corina Ringli and Anaïs Franck work as legal assistants in the specialist areas of advice and expertise. Claudia Frei is the head of office management and is supported in this task by Julia Kamp and Marvin Keller.

A total of nine employees share a workload equivalent to 530 percent of a full-time position.

Voluntary work

In 2021, the Ombuds Office Children's Rights Switzerland enjoyed the support of freely provided services from volunteers in the legal field and from general networking. Overall, this commitment corresponded to around 50 percent of a full-time position.

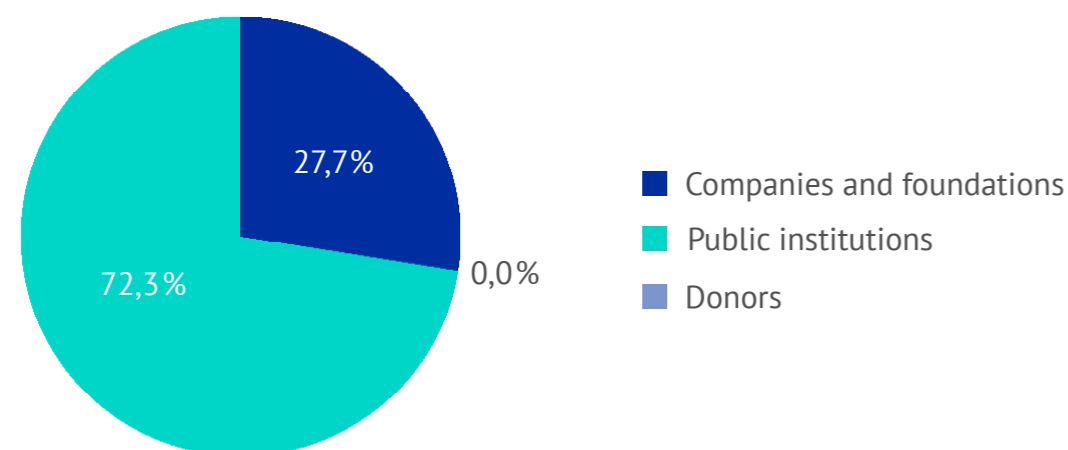
Balance sheet 2021

Remarks in the appendix	31.12.2021 CHF	31.12.2020 CHF
Assets		
Liquid assets	598 889	736 247
Receivables from services		
- to third parties 2.1	65 000	0
Delcredere		
Other short-term receivables		
- to related parties	165	0
- to social security 2.2	8 802	0
Accrued income 2.3	4 681	2 742
Current assets	677 538	738 989
Financial investments 2.4	13 006	13 000
Tangible assets 2.5		
- furniture, facilities	16 666	0
- IT and website	1 998	0
Fixed assets	31 670	13 000
Total assets	709 208	751 989
Passives		
Liabilities from services 2.6	9 545	10 302
Other current liabilities		
- to social security 2.7	9 086	
Short-term provisions		
Passive accruals and deferrals 2.8	474 576	3 593
<i>Short-term liabilities</i>	<i>493 207</i>	<i>13 895</i>
<i>Bank liabilities</i>	<i>0</i>	<i>0</i>
Outside capital incl.	493 207	13 895
Foundation capital	50 000	50 000
Acquired free capital	166 001	688 094
Organisational capital	216 001	738 094
Total passives	709 208	751 989

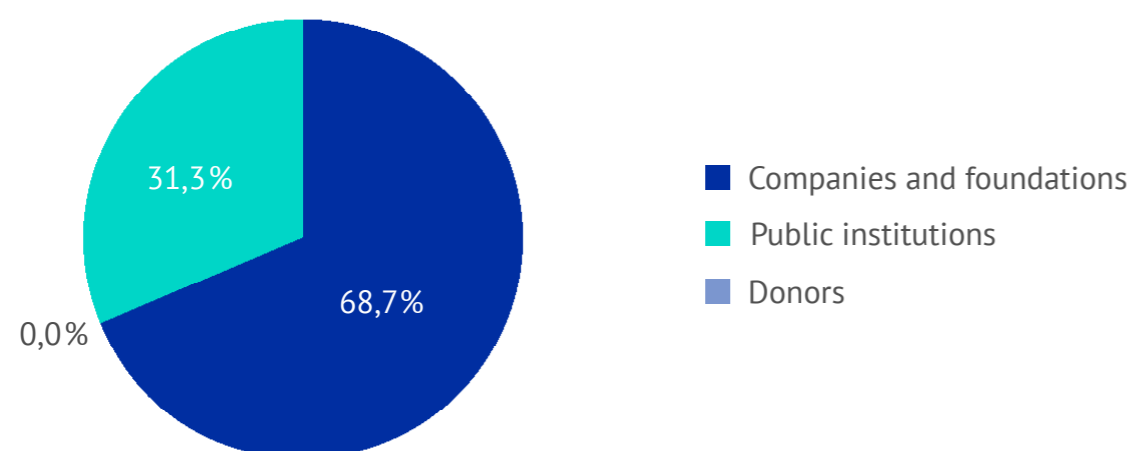
Operating statement 2021

Remarks in the appendix	2021 CHF	2020 CHF
Operating income		
Contributions received		
Donations	110 210	700 000
(of which earmarked)	(0)	(0)
(of which free)	(110 210)	(700 000)
Income		
Public contributions 3.1	287 713	0
(of which earmarked)	(110 000)	(0)
(of which free)	(177 713)	(0)
Operating income	397 923	700 000
Spending on the provision of services		
Project expenditure 3.2	-840 259	0
Fundraising and general communication expenditure 3.4	-61 990	0
Administrative expenditure 3.3	-17 269	-11 889
Spending on the provision of services	-919 518	-11 889
Operating income	-521 595	688 111
Financial income 3.6	-498	-17
Income before change in fund capital	-522 093	688 094
Change in fund capital	0	0
Annual result	-522 093	688 094
Utilisation / allocation		
<i>Change in funds from fund capital</i>	<i>-522 093</i>	<i>688 094</i>

Origin of the funds 2021



Origin of the funds through support of Zurich Insurance and the Zurich Foundation



The donated funds under “Companies and foundations” originate from Zurich Insurance and the Z Zurich Foundation. These were received in 2020 and used in 2021.

Use of funds 2021



Statement of Changes in Equity

2021 in CHF	Holdings 1.1.	Allocations	Appropriation	Total change	Holdings 31.12.
Fund capital					
Fund expertise	0	110 000	-110 000	0	0
Total fund capital	0	110 000	-110 000	0	0

Organisational capital					
Share capital					
Foundation capital	50 000	0	0	0	50 000
Acquired free capital	688 094	-522 093	0	-522 093	166 001
Total organisational capital	738 094	-522 093	0	-522 093	216 001

2020 in CHF	Holdings 1.1.	Allocations	Appropriation	Total change	Holdings 31.12.
Organisational capital					
Share capital					
Foundation capital	0	50 000	0	50 000	50 000
Acquired free capital	0	688 094	0	688 094	688 094
Total organisational capital	0	738 094	0	738 094	738 094

Appendix to the 2021 financial statements

1. Information on the principles applied in the financial statements

1.1 Accounting standards basis

The accounting of the Ombuds Office Children's Rights Switzerland has been carried out in accordance with the expert recommendations for accounting Swiss GAAP FER (Kern-FER) and FER 21, and corresponds to Swiss law as well as the foundation deed of the foundation Ombuds Office Children's Rights Switzerland, and conveys a picture of the assets and finances that corresponds to the actual circumstances and results of operations (true and fair view). Due to the size of the foundation Ombuds Office Children's Rights Switzerland, a cash flow statement in accordance with the provisions of FER 21 has not been compiled.

1.2 Accounting and valuation principles

Liquid funds

Posted according to the bank statements. Foreign currencies transactions are converted according to the current daily exchange rate. There are no foreign currency accounts.

Receivables and liabilities

Are posted at nominal value. Foreign currencies are converted during the year at the mean monthly rate published by the FTA and at the end of the year at the FTA's rate on the reporting date. The payment is valued according to the account statement at the current exchange rate.

Tangible assets

Valuation is based on historical values (acquisition and production costs) and the principle of the individual valuation of assets and liabilities applies. Tangible assets intended for the provision of services are stated at acquisition or production cost minus necessary depreciations.

Investments in tangible assets are capitalised if they are used for more than one accounting period and exceed the capitalisation limit of CHF 1,000. Depreciation is linear with the following depreciation rates: Furniture 12.5%, IT 20%

Income recognition

In principle, income is presented according to incoming payments. For income that does not relate to the current financial year, the income is allocated by deferred income to the financial year for which it is contractually stipulated.

2. Disclosures, breakdowns and explanations of balance sheet items

	31.12.2021 CHF	31.12.2020 CHF
2.1 Receivables from services		
Support claims	65 000	0
	65 000	0
2.2 Other short-term receivables		
To social security	8 802	0
	8 802	0
2.3 Accrued income		
Paid expenses of the following year	4 681	2 742
Not yet received income	0	0
	4 681	2 742

2021: The expenses paid for the following year include various subscriptions and the monthly office rent that was already paid in 2021.

	31.12.2021	31.12.2020
	CHF	CHF

2.4 Financial investments

Rent deposit	13 006	13 000
	13 006	13 000

2.5 Tangible assets

Furniture, facilities	16 666	0
IT and website	1 998	0
	18 664	0

Tangible assets are depreciated on a straight-line basis. The depreciation is booked as an allowance.

2.6 Liabilities from services

To third parties	9 545	10 302
	9 545	10 302

2.7 Other current liabilities

To social security	9 086	0
	9 086	0

2.8 Passive accruals and deferrals

Expenses not yet paid	11 500	3 593
Income received in the following year	463 076	0
	474 576	3 593

For the reporting year, the income received in the following year predominantly includes contributions from charitable foundations and the public sector that have already been paid for future years.

3. Information, breakdowns and explanations of items in the operating statement

	2021	2020
	CHF	CHF

3.1 Income

3.1.1 Public-sector contributions		
Confederation (BSV)	110 000	0
Cantons	177 713	0
Municipalities	0	0
Total public sector contributions	287 713	0

3.2 Project expenses in CHF 2021	Legal Advice for children and young people	Expertise	Total
Personnel expenses	319 430	285 612	605 042
Material expenses	29 980	19 849	49 829
Other operational expenses	71 793	110 914	182 707
Depreciation	1 520	1 161	2 681
Total	422 723	417 536	840 259

Not managed for 2020!

3.3 Administrative expenditure

Personnel expenses	14 410	0
Material expenses	1 447	557
Other operational expenses	1 364	0
Depreciation	48	11 332
	17 269	11 889

	2021 CHF	2020 CHF
3.4 Fundraising and general communication expenditure		
Personnel expenses	25 488	0
Material expenses	1 463	0
Other operational expenses	2 565	0
Depreciation	86	0
Total fundraising	29 602	0
<hr/>		
Personnel expenses	19 768	0
Material expenses	1 130	0
Other operational expenses	11 424	0
Depreciation	66	0
Total communication expenses	32 388	0
	61 990	0

The administrative expenses, fundraising as well as communication are determined using cost centres. In addition, preliminary cost centres are available for the precise determination of overheads. The apportionment takes place as a percentage of hours worked. In this way, the proportion for the various areas is determined for each person in the organisation, and the percentage apportionment is carried out on this basis. The distribution formulas are determined annually with the current hours per employee and are checked for accuracy.

	2021	2020
3.5 Unpaid services		
Benevol	Workload	none
Unpaid services (2021 - 3 people) (2020 - 0 people)	25%	0
Board	Number of hours	Number of hours
Unpaid services by the entire board	163	none

The members of the board of the Ombuds Office Children's Rights Switzerland carry out their functions on a voluntary basis. Effective expenses and cash expenses are reimbursed. Appropriate compensation may be provided for special services. No such compensation was paid in the reporting year.

Benefits received		
The benefits received from various suppliers are approximately	12 782	
	2021 CHF	2020 CHF
<hr/>		
3.6 Financial income		
Financial expense	-504	-17
Financial income	6	0
	-498	-17

4. Other disclosures

	2021 CHF	2020 CHF
4.1 Personnel		
Total number of employees	9.00	0
In full-time positions	5.30	0
Total personnel expenses	664 661	0
Of which expenses from pension obligations	36 802	0

4.2 Significant events after the balance sheet date

After the balance sheet date and up until the date of issuance of the annual financial statements by the Board of Trustees on April 14, 2022, no significant events occurred that could adversely affect the informative value of the annual financial statements or which would have to be disclosed here.

Audit report 2021



KPMG AG
Badenerstrasse 172
Postfach
CH-8036 Zürich

+41 58 249 31 31
kpmg.ch

Bericht der Revisionsstelle zur eingeschränkten Revision an den Stiftungsrat der Ombudsstelle Kinderrechte Schweiz, Winterthur

Als Revisionsstelle haben wir die Jahresrechnung (Bilanz, Erfolgsrechnung und Anhang) der Ombudsstelle Kinderrechte Schweiz für das am 31. Dezember 2021 abgeschlossene Geschäftsjahr geprüft.

Für die Jahresrechnung ist der Stiftungsrat verantwortlich, während unsere Aufgabe darin besteht, die Jahresrechnung zu prüfen. Wir bestätigen, dass wir die gesetzlichen Anforderungen hinsichtlich Zulassung und Unabhängigkeit erfüllen.

Unsere Revision erfolgte nach dem Schweizer Standard zur Eingeschränkten Revision. Danach ist diese Revision so zu planen und durchzuführen, dass wesentliche Fehlaussagen in der Jahresrechnung erkannt werden. Eine eingeschränkte Revision umfasst hauptsächlich Befragungen und analytische Prüfungshandlungen sowie den Umständen angemessene Detailprüfungen der bei der geprüften Einheit vorhandenen Unterlagen. Dagegen sind Prüfungen der betrieblichen Abläufe und des internen Kontrollsystems sowie Befragungen und weitere Prüfungshandlungen zur Aufdeckung deliktischer Handlungen oder anderer Gesetzesverstösse nicht Bestandteil dieser Revision.

Bei unserer Revision sind wir nicht auf Sachverhalte gestossen, aus denen wir schliessen müssten, dass die Jahresrechnung nicht Gesetz und Stiftungsurkunde entspricht.

KPMG AG

Michael Herzog
Zugelassener Revisionsexperte
Leitender Revisor

Bruno Denisi

Zürich, 14. April 2022

Beilage:
- Jahresrechnung (Bilanz, Erfolgsrechnung und Anhang)

Our thanks

We would like to sincerely thank all of our donors for their generous support of our foundation. With their valuable commitment, they help to underline the importance in our society of the issue of children's rights. Thanks to them, we can provide many children and young people with guidance and support on their path through the Swiss legal system.

Public sector

Federal Social Insurance Office (BSV)
Canton of Appenzell Ausserrhoden
Canton of Appenzell Innerrhoden
Canton of Basel-City
Canton of Glarus
Canton of St. Gallen
Canton of Thurgau
Canton of Zurich

Companies

Raiffeisen Switzerland
Zurich Insurance Group Ltd
Zurich Cantonal Bank

Foundations

atDta Foundation
Ernst Goehner Foundation
MBF Foundation
Mercator Foundation Switzerland
Z Zurich Foundation

Donations in kind

Anykey IT AG
Kuble AG
Microsoft
Podio
Teamgantt

Imprint

Imprint

Ombuds Office Children's Rights
Switzerland
Theaterstrasse 29
8400 Winterthur

Text

Katja Cavalleri Hug
Claudia Frei
Irène Inderbitzin
François Rapeaud
Corina Ringli

Financial report

Andrea Cuka and Giordana Widmer,
witreva & Thalmann Treuhand AG

Proofing

Verena Stauffacher

Editor

Ruth Hafen

Cover image

iStock

Layout

Kuble AG

Translation

Interna Translations AG

Picture credits

iStock





Contact



+41 52 260 15 55



info@kinderombudsstelle.ch



Ombuds Office Children's Rights Switzerland
Theaterstrasse 29
8400 Winterthur