



2022

# Annual Report

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# Editorial

**We are pleased to present the 2022 annual report of the Ombuds Office Children's Rights Switzerland. We can look back on a successful year in which we were able to give many children and young people a voice in the Swiss justice system.**

## System change becomes reality

The motion "[Ombuds Office Children's Rights](#)" from Council of States member Ruedi Noser, which was adopted by the Federal Assembly in 2020, is a milestone on the way to a childfriendly justice system in Switzerland. The motion aims to establish the legal basis for a national, administratively independent, low-threshold and low-barrier ombuds office for children's rights. The purpose of the ombuds office is to safeguard adequate access to justice for all children and young people, to inform and advise them about their rights, and to serve as an intermediary between them and professionals in the legal system.

## Transitional solution and model project

Until this legislative process – in which we are also actively engaged – is complete, the private foundation [Ombuds Office Children's Rights](#) Switzerland will serve as the transitional solution as well as temporary project and model project. We understand our role as being a barometer and catalyst for children's rights in the Swiss legal system. Our existence is based on the conviction that Switzerland needs its own national, state-mandated and state-funded ombuds office. This body should have a supporting and coordinating function and should ensure that children's rights are implemented by experts who are active where they are needed – in the cantons, the federal offices and above all in the justice system. Thereby, the Confederation serves to safeguard children's rights and the cantons are responsible for their implementation on the basis of the [UN Convention on the Rights of the Child](#) and the guidelines for childfriendly justice.

## Child-friendly, independent, multilingual and well-founded legal knowledge

Ombuds offices should be independent, have a legal basis, a broad mandate under public law and a right to information. They can take action against maladministration and alleged infringements of human rights and fundamental freedoms. Children cannot defend themselves like adults, making a national ombuds office an important balance of power in the system. Such a body can ensure that children are heard in court and that legal representation is appointed in the course of legal proceedings. This necessitates child-friendly information and [legal advice](#), as well as intermediation between the children and professionals. Moreover, the ombuds office must have a basic understanding of all relevant areas of law: criminal law, child protection and family law, school and immigration law and beyond. And all of this should be offered in multiple languages. We would like to highlight an extremely vulnerable group: children with disabilities. This group requires access to [legal advice](#) that is appropriate to their needs.



## A plural ombuds model

The 13 ombuds offices of the cantons, municipalities and cities are performing indispensable work. Nevertheless, they are unable to fully bridge the gap in children's rights. This is, above all, due to their alignment towards the respective cantonal and communal administrations, as well as the needs of adults. However, of all the inquiries that we receive from children and young people, 90 percent relate to the justice system. In the case of maladministration in the legal system,

such a national ombuds office for children's rights does not conduct its own proceedings, but paves the way to existing complaints mechanisms and legal instances, up to the European Court of Human Rights and the UN Committee on the Rights of the Child. Finally, a national ombuds office also ensures uniform reporting and the all-important aspect of knowledge transfer in the field of legislation. Moreover, this is from a single entity.

## We still depend on support

The existence of the Ombuds Office Children's Rights Switzerland as a transitional solution and model project would not be possible without the important support of the Confederation and cantons, charitable foundations, companies and patrons.

In particular, we would like to mention the valuable commitment of Zurich Insurance Switzerland and the Z Zurich Foundation. On behalf of the children and young people, we extend our heartfelt thanks.



**François Rapeaud**  
Chairman



**Irène Inderbitzin**  
Executive MBA HSG  
CEO

## Testimonials



Every year, more than 100,000 children and young people in Switzerland are directly or indirectly involved in judicial or administrative law procedures. Zurich and the Z Zurich Foundation are helping to ensure their voices are heard and that they get the support they need and which is their right."



**Michel Liès**

Chairman, Board of Directors, Zurich Insurance



The Ombuds Office for Children's Rights means that children, in particular those that are burdened or even traumatised, can count on a dependable institution that will advocate for their rights and development. This is why their valuable work should be particularly supported and promoted."



**PD Dr. Marc Schmid**

Senior Psychologist Research, University Psychiatric Clinic Basel

# 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, consideration, 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 expeditiously as possible. Children are given appropriate and 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 is achieved by an ombuds office for children's rights:

- 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 to make decisions that are in the overriding 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 on-site specialists and the affected children and young people, make recommendations and report annually to the Confederation and cantons. We are committed to ensure that 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 resilience and the provision of effective protection.

Every year in Switzerland, more than 100,000 children come into contact with the legal system. Against this backdrop, 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 they need or whether they remain a victim, depends to a great extent on a child-friendly justice 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 affected 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 they are 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 always receive 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 answered them in a clear FAQ.

They include 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 ongoingly updated.

## 2022 in figures

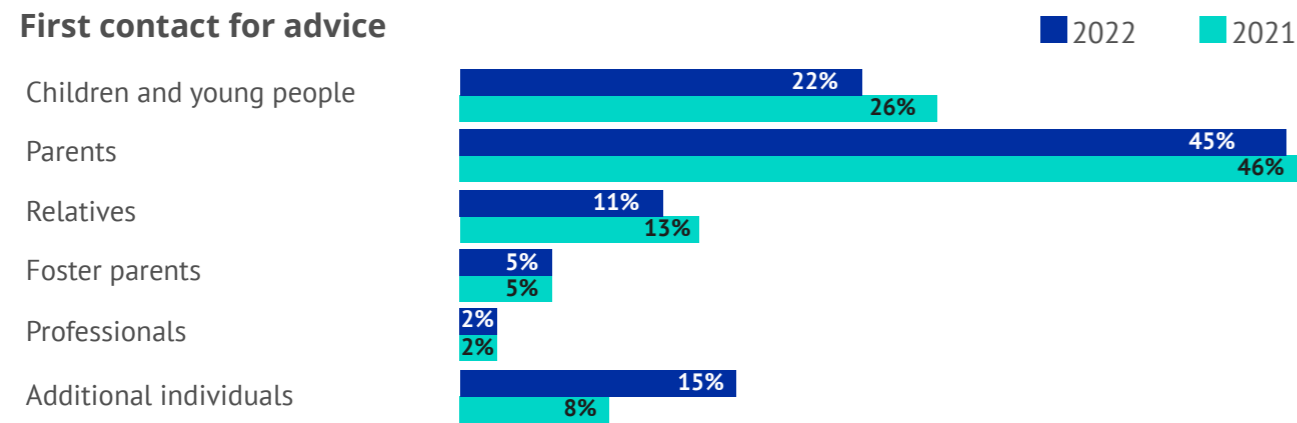
2022 was a successful second year for the Ombuds Office Children's Rights Switzerland

### Legal advice for children and young people

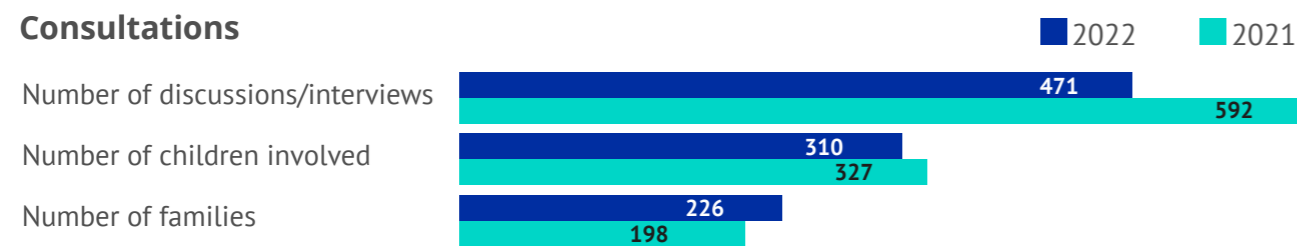
- ✓ Calls from minors and young adults seeking legal advice came from 23 cantons and all language regions.
- ✓ We provided support to 310 children and young people from 226 families.
- ✓ We held 471 interviews with children and young people, with the people around them and with professionals in the legal system.
- ✓ In 22 percent of cases, the children contacted us on their own initiative.
- ✓ In 11 percent of cases, the professionals in their respective fields reached out to us.
- ✓ 31 percent of consultations dealt with separation and divorce.
- ✓ 27 percent of consultations related to the area of child protection.
- ✓ With 13 percent of enquiries, school law was the third most common area of law.

Other enquiries related, among others, to juvenile criminal law, to the maintenance of children and young people as well as to questions about asylum and immigration law.

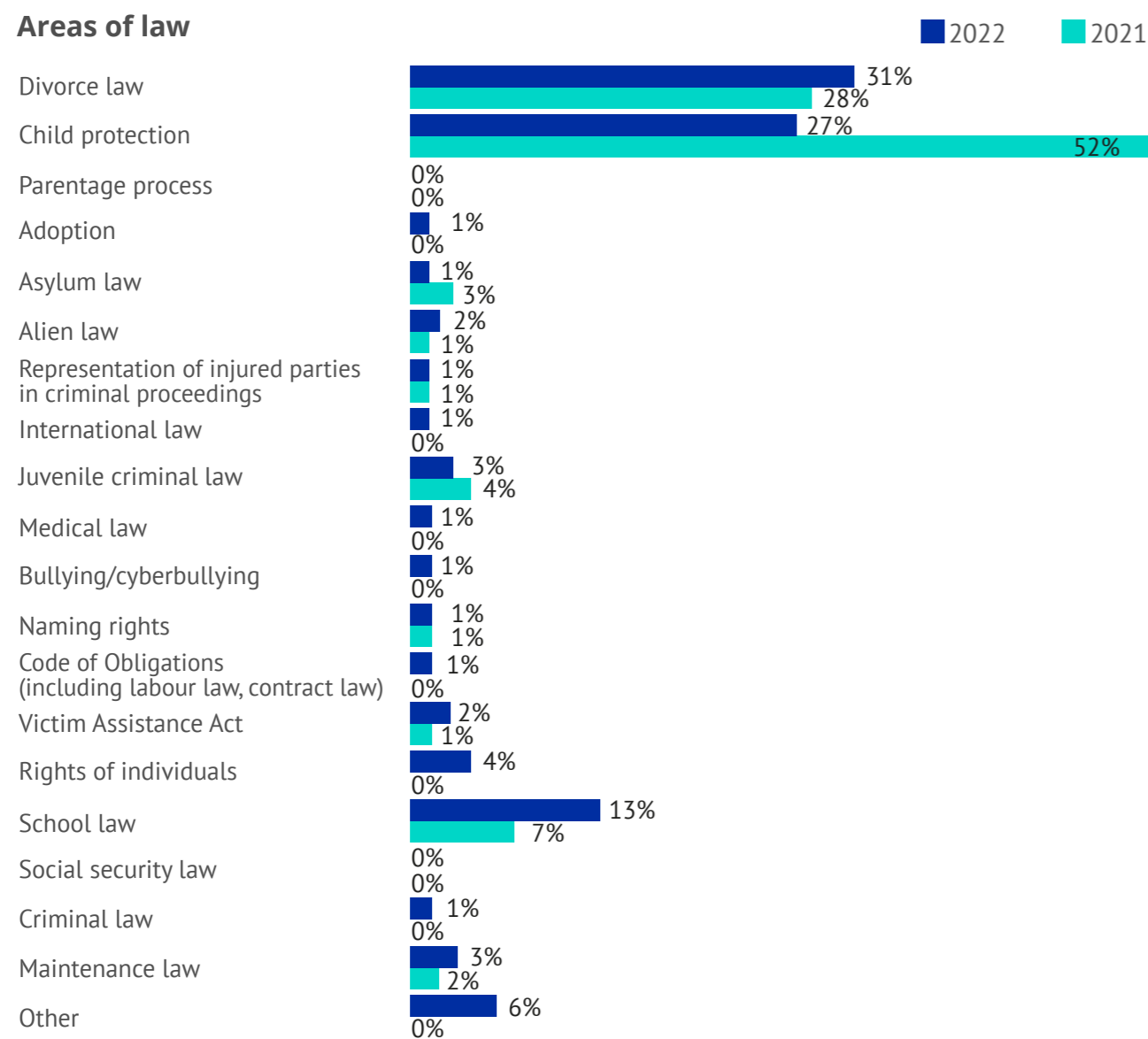
### First contact for advice



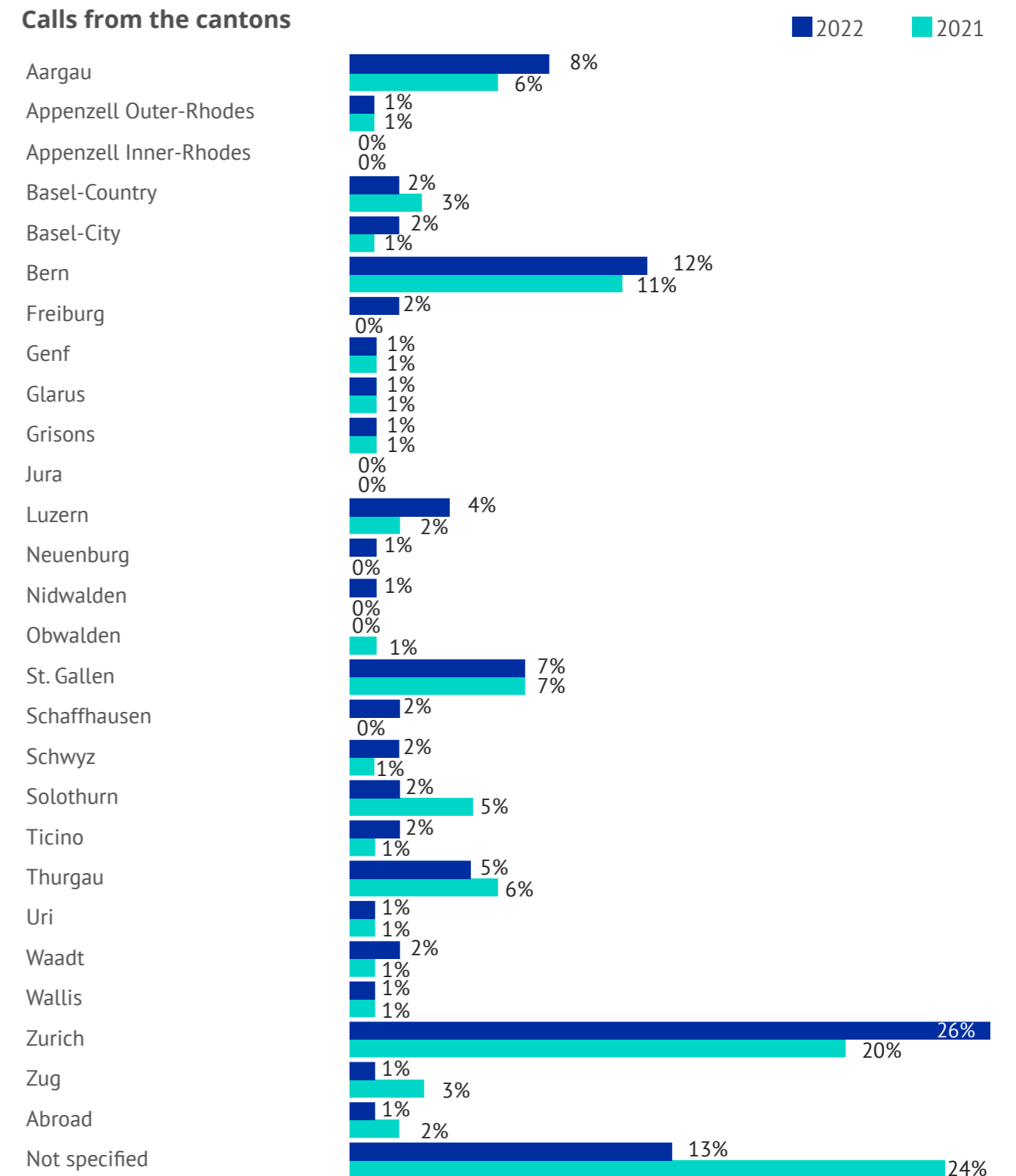
### Consultations



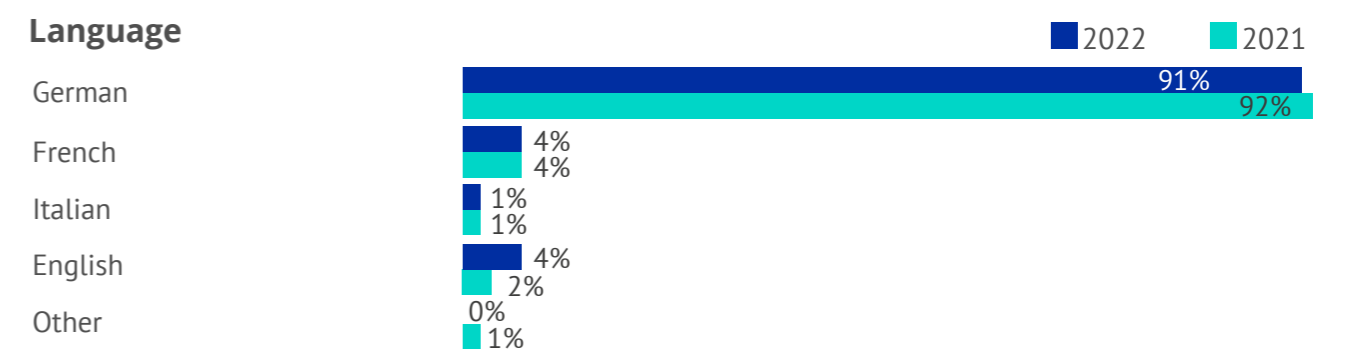
### Areas of law

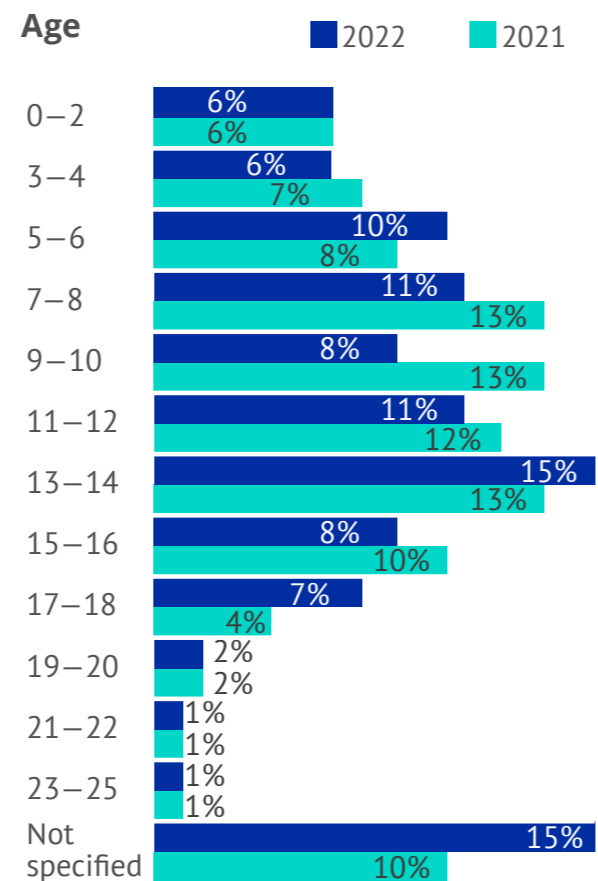
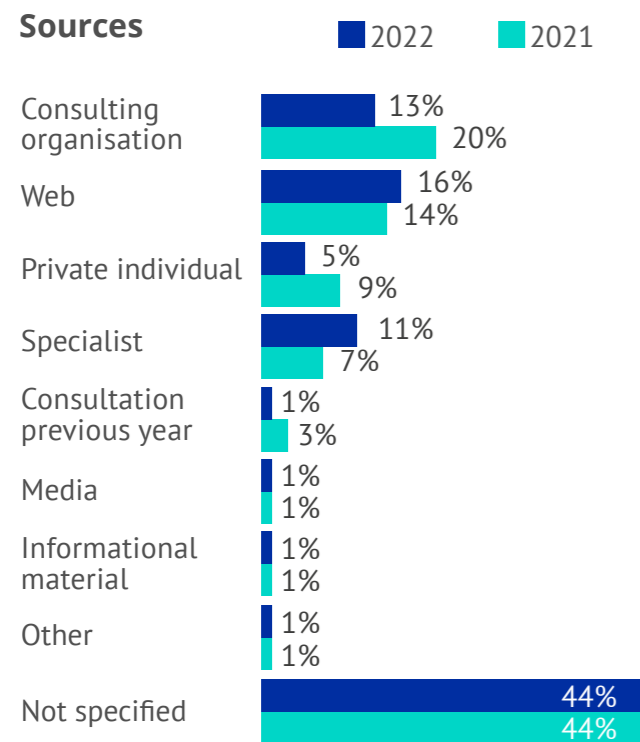


### Calls from the cantons



### Language





## 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 offer legal advice on all legal issues and in several languages (German, French, Italian, Spanish, English as well as others through interpreters).

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 22 percent of cases, the affected children and young people contacted us themselves. 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.

### Expertise for professionals

We referred interested professionals to 125 current [advanced training and professional development courses](#) and conferences.

The [knowledge portal](#) already encompasses more than 893 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 8 cantons.



## More than 300 children and young people provided with support

In 2022, we supported 310 children and young people from 226 families. We conducted 471 interviews with children and young people, with the people in their life and with the involved professionals. Furthermore, we continued to place a strong emphasis on local networking and support for children through on-site expert bodies. For example, alongside legal advice and intermediation with the child and adult protection authorities, we encouraged underage victims to contact local victim support centres for long-term support.

## Most questions related to separation and divorce

In 22 percent of cases in the year under review, the children contacted us on their own initiative; in 11 percent it was the involved professionals who sought the first contact. The most frequent enquiries related to separation and divorce (31 percent) as well as child protection (27 percent). In the area of separation and divorce, the issues related mainly to visitation and holidays. Enquiries about school law almost doubled in 2022 and were the third most frequent overall. Other enquiries related to juvenile criminal law, maintenance for children and young people as well as issues relating to asylum and immigration law, among others.



## Targeted approach

Our legal advice encompasses all topics and areas of law that involve children and young people. We are situationally involved 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. With regard to short-term case management, we take a needs-oriented approach.

The children who receive and benefit from our advice and support are between 0 and 18 years old. We also advise young adults up to the age of 25. This applies to so-called care leavers (adults who have to leave a home for reasons of age but are unable to find a replacement institution) or young adults in criminal justice measures, who are also specifically intended to benefit from our legal advice.



### 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, with the overarching aim of gaining the fullest possible picture of the situation.

## Information and advice

Finally, we 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 various 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 find that in addition to legal advice, a child or young person needs the support of other specialist advisory centres, we will refer him or her to victim advisory centres, psychological advisory centres or cantonal or communal ombuds offices.



### Access to existing appeals mechanisms

If access to existing complaint mechanisms is required – regardless of whether this is at the communal, cantonal, national or international level – the Ombuds Office will endeavour to ensure that independent legal representation is appointed in the sense of free administration of justice by the authorities or courts. The

legal representation has the necessary right of access to documents and can take legal action. This takes place through all instances, if necessary up to the European Court of Human Rights or through notification procedures to the UN Committee on the Rights of the Child.

### Interdisciplinary collaboration

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

people and have completed further training in developmental psychology, interviewing skills, determination of will and conflict management. There are also regular peer consultations 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 website is explicitly aimed at children and young people. It is offered in four languages, written in easy-to-understand 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 parties involved must know where their questions can be answered reliably. We network with communal 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 regularly exchange information and experience with all

of our important partners. We participate in presentations and expert symposia with the aim of cultivating the network and providing advanced training for our advisers. We have produced a flyer in child-friendly language that contains information about the offer of legal advice and intermediation for children. Professionals in the field can give it to children and in this way inform them about what the Children’s Ombuds Office has to offer.





## Expertise for professionals

We can look back on a successful year. Once again, the Ombuds Office Children's Rights Switzerland served to bridge the expertise gap for professionals in the legal system until the public-law ombuds office can begin its work.

### 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.

We passed on our expertise gathered over the last 16 years to countless professionals in all areas of law. In this way, they were sensitised to a childfriendly legal system and trained in children's rights, and above all in children's procedural rights. There was a notable milestone in 2022 when the legislative process for the implementation of the Noser Motion (the creation of a national public ombuds office for children's rights) finally got underway.

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 fosters 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 enquiries 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 been effective in expressing our views on anchoring non-violent upbringing within civil law – always from the perspective of the children concerned and their rights.

### We assess the impacts of laws

We have taken part in consultation procedures with a focus on the rights of minors. The consultation exercises in 2022 related to the

### 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
- Alien law
- Health law
- School law
- Social security law
- Private international law: child abduction, divorce, child protection



Sport Promotion Ordinance and the transfer of initial funding for care outside the family.

## 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: Bern, Basel, 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), Eastern Switzerland University of Applied Sciences (OST), University of Applied Sciences of the Grisons (FHGR), University of Applied Sciences and Arts Western Switzerland (HES-SO) and other institutions

## We work alongside federal offices and cantons

In cooperation with federal offices and cantons, we assess institutional practices and regulations according to our **five phase** concept and highlight existing difficulties, identify existing gaps and initiate changes in practice and legislation, for example at the federal level with the Federal Social Insurance Office, the Federal Office of Justice, the State Secretariat for Migration and the Federal Office for Sport. We also exchanged views on a number of occasions with the Cantonal Conference of Social Directors (SODK) and the Conference for Child and Adult Protection (KOKES). We are very pleased to continue our close collaboration with the professionals in the cantons of Zurich, St. Gallen and Basel-City. Last year, four new cantons (Thurgau, Appenzell Outer-Rhodes, Appenzell Inner-Rhodes and Glarus) began their cooperation with us, and we successfully provided information to them about our services and offers. The necessary preparations for a range of gap analyses (actual/target) have been made so that these can be carried out in 2023. We were in regular contact with child and youth representatives from all 26 cantons and informed them about the child-friendly justice system and our services. We have intensified our cooperation with the cantonal and communal ombuds offices, starting with a presentation at the annual meeting of the Association of Parliamentary Ombudsmen (VPO+), alongside individual discussions on synergies and mutual triage in challenging situations.



## We provide knowledge in digital form

Our website provides information on the subject of children's rights. The Information Centre is updated constantly and provides relevant judgements, practical guides, leaflets, checklists, best practices, studies and specialist articles. At the end of 2022, it encompassed over 893 pieces of useful and valuable information.

## We facilitate advanced training and professional development

In our educational portal, professionals can find valuable and continuously updated information on conferences, advanced training and professional development. In 2022, we referred interested parties to 125 current professional development courses or conferences taking place at all important universities and technical colleges as well as other institutions in Switzerland.

## Our services are tailored towards professionals in the legal system

These include child and youth representatives, counsels, KESB employees, judges, public prosecutors and youth lawyers, legal child representatives, victim support advisers, school social workers, prison employees, police officers, teachers, migration specialists, doctors, sports directors, day-care workers, foster parents or 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 a newsletter on relevant topics, good practices, practical tools with leaflets and checklists to around 4,000 recipients. Through a separate newsletter, we also draw attention to upcoming conferences, training and professional development. We publish posts regularly on LinkedIn (102 posts in 2022), encompassing interesting articles, professional development, events,

## Colleges and committees

We are in contact with various educational institutions and have incorporated our expertise on child-friendly processes into professional development courses. In particular, we are in close dialogue with the University of Applied Sciences and Arts Northwestern Switzerland, the Lucerne University of Applied Sciences and Arts, the

## 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

## online ...

media articles, knowledge portals, etc. On our website, we published 12 blog posts on relevant subjects.

We conducted live streams with Sabrina Gremlin Gafner on the topic of cooperation with municipal and cantonal ombuds offices, and on equal opportunities and justice for children with Helena Trachsel.

## ... and offline

Eastern Switzerland University of Applied Sciences, the Zurich University of Applied Sciences, the Bern University of Applied Sciences and the University of Geneva.

In addition, the Ombuds Office Children's Rights Switzerland provided a commission member for the UNICEF's Child-Friendly Communities initiative.

Schweiz, PACH, Integras, Save the Children, SSI-International Social Service, Marie Meierhofer Institute, UNHCR, Swiss Observatory for Asylum and Immigration Law 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

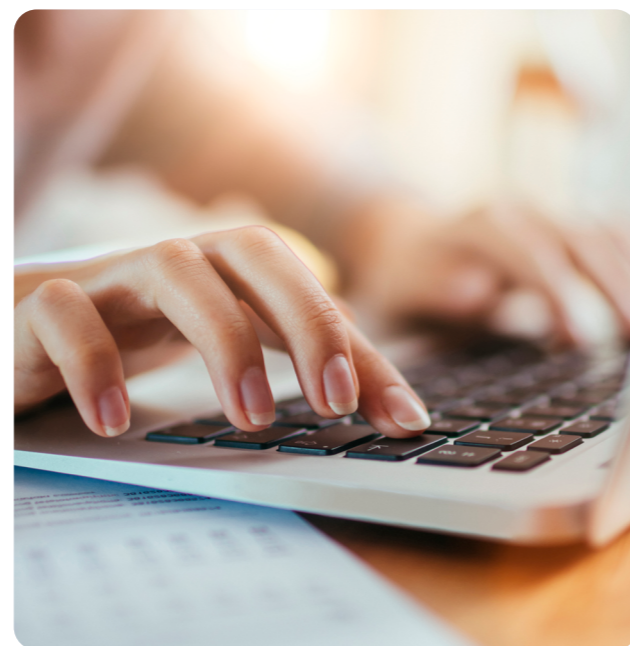
## How the Ombuds Office Children's Rights Switzerland is organised

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 Children's Rights Switzerland advises and informs children and young people in Switzerland on their rights and intermediates 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 Children's Rights Switzerland 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 overriding 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 importance 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 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, Head of the special agency Pensions and Finances at Zurich Insurance Company; Vice President is Andrea Staubli, Attorney at Law 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 heads the Legal Advice and Expertise departments, Corina Ringli and Sandra Keller are legal assistants in the Legal Advice and Expertise departments. Fatma Soumare and Lou Jacot-Guillarmod work as project implementers in office management.

A total of six employees share 480 percent of a full-time position. The team is also supported by external service providers.

## Voluntary work

In 2022, 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 45 percent of a fulltime position.

# Balance sheet 2022

Remarks in the appendix	2022 CHF	2021 CHF
<b>Assets</b>		
Liquid assets	262 136	598 889
Receivables from services		
- to third parties 2.1	113 394	65 000
Delcredere		
Other short-term receivables		
- to related parties	-	165
- to social security 2.2	14 724	8 802
Accrued income 2.3	22 283	4 681
<b>Current assets</b>	<b>412 537</b>	<b>677 538</b>
Financial investments 2.4	13 007	13 006
Tangible assets 2.5		
- furniture, facilities	15 664	16 666
- IT and website	12 620	1 998
<b>Fixed assets</b>	<b>41 291</b>	<b>31 670</b>
<b>Total assets</b>	<b>453 828</b>	<b>709 208</b>
<b>Passives</b>		
Liabilities from services 2.6	48 362	9 545
<b>Other current liabilities</b>		
- to social security 2.7	2 065	9 086
Short-term provisions 2.8	26 546	-
Passive accruals and deferrals 2.9	254 252	474 576
<i>Short-term liabilities</i>	<i>331 225</i>	<i>493 207</i>
<i>Bank liabilities</i>	<i>-</i>	<i>-</i>
<b>Outside capital incl.</b>	<b>331 225</b>	<b>493 207</b>
Foundation capital	50 000	50 000
Acquired free capital	72 603	166 001
<b>Organisational capital</b>	<b>122 603</b>	<b>216 001</b>
<b>Total passives</b>	<b>453 828</b>	<b>709 208</b>

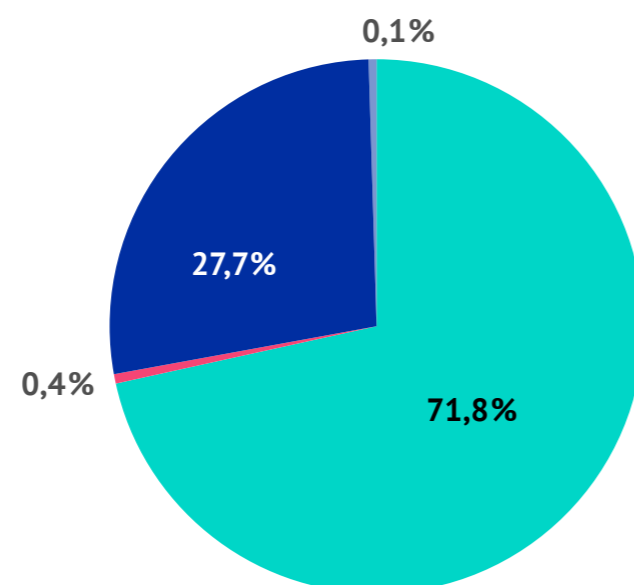
# Operating statement 2022

Remarks in the appendix	2022 CHF	2021 CHF
<b>Operating income</b>		
<b>Contributions received</b>		
<b>Donations</b>	761 844	110 210
<i>(of which earmarked)</i>	<i>(5 924)</i>	<i>(0)</i>
<i>(of which free)</i>	<i>(755 920)</i>	<i>(110 210)</i>
<b>Income</b>		
Public contributions 3.1	292 589	287 713
<i>(of which earmarked)</i>	<i>(110 000)</i>	<i>(110 000)</i>
<i>(of which free)</i>	<i>(182 589)</i>	<i>(177 713)</i>
Other operating income	1 200	-
<b>Operating income</b>	<b>1 055 633</b>	<b>397 923</b>
<b>Spending on the provision of services</b>		
Project expenditure 3.2	-1 037 521	-840 259
Fundraising and general communication expenditure 3.4	-77 991	-61 990
Administrative expenditure 3.3	-33 195	-17 269
<b>Spending on the provision of services</b>	<b>-1 148 707</b>	<b>-919 518</b>
<b>Operating income</b>	<b>-93 074</b>	<b>-521 595</b>
Financial income 3.6	-324	-498
<b>Income before change in fund capital</b>	<b>-93 398</b>	<b>-522 093</b>
<b>Change in fund capital</b>	<b>-</b>	<b>-</b>
<b>Annual result</b>	<b>-93 398</b>	<b>-522 093</b>
<b>Utilisation / allocation</b>		
<i>Change in funds from fund capital</i>	<i>-93 398</i>	<i>-522 093</i>



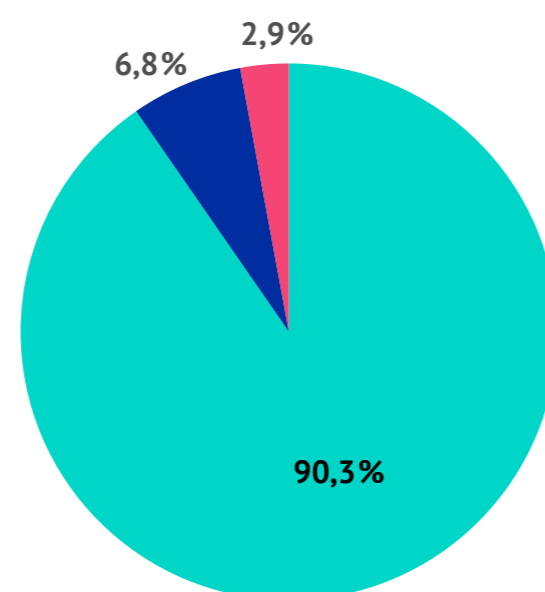
## Origin of the funds 2022

- Companies and foundations
- Donors
- Public institutions
- Other income



## Use of funds 2022

- Services
- Fundraising and general communication expenses
- Management and administration



# Statement of Changes in Equity

2022 CHF	Holdings 1.1	Allocations	Appropriation	Total change	Holdings 31.12.
<b>Fund capital</b>					
Fund expertise	0	110 000	-110 000	0	0
Fund children & youth	0	5 924	-5 924	0	0
<b>Total fund capital</b>	<b>0</b>	<b>115 924</b>	<b>-115 924</b>	<b>0</b>	<b>0</b>

<b>Organisational capital</b>					
Share capital					
Foundation capital	50 000	0	0	0	50 000
Acquired free capital	166 001	-93 398	0	-93 398	72 603
<b>Total organisational capital</b>	<b>216 001</b>	<b>-93 398</b>	<b>0</b>	<b>-93 398</b>	<b>122 603</b>

2021 CHF	Holdings 1.1	Allocations	Appropriation	Total change	Holdings 31.12.
<b>Fund capital</b>					
Fund expertise	0	110 000	-110 000	0	0
<b>Total fund capital</b>	<b>0</b>	<b>110 000</b>	<b>-110 000</b>	<b>0</b>	<b>0</b>

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

# Appendix to the 2022 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.

#### Assets and liabilities

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 the 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

	2022 CHF	2021 CHF
<b>2.1 Receivables from services</b>		
Support claims	113 394	65 000
	<b>113 394</b>	<b>65 000</b>
<b>2.2 Other short-term receivables</b>		
to social security	14 724	8 802
	<b>14 724</b>	<b>8 802</b>
<b>2.3 Accrued income</b>		
paid expenses of the following year	22 283	4 681
	<b>22 283</b>	<b>4 681</b>

**2022:** The expenses paid for the following year include services from third parties and the monthly office rent, which was already paid in 2022

	2022 CHF	2021 CHF
<b>2.4 Financial investments</b>		
Rent deposit	13 007	13 006
	<b>13 007</b>	<b>13 006</b>

#### 2.5 Tangible assets

Furniture, facilities	15 664	16 666
IT and website	12 620	1 998
	<b>28 284</b>	<b>18 664</b>

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

#### 2.6 Liabilities from services

to third parties	48 362	9 545
	<b>48 362</b>	<b>9 545</b>

#### 2.7 Other current liabilities

to social security	2 065	9 086
	<b>2 065</b>	<b>9 086</b>

#### 2.8 Short-term provisions

Provisions for holidays, overtime	26 546	-
	<b>26 546</b>	<b>-</b>

#### 2.9 Deferred income

expenses not yet paid	13 000	11 500
income received in the following year	241 252	463 076
	<b>254 252</b>	<b>474 576</b>

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

	2022 CHF	2021 CHF
<b>3.1 Income</b>		
3.1.1 Public-sector contributions		
Confederation (BSV)	110 000	110 000
Cantons	182 589	177 713
<b>Total public sector contributions</b>	<b>292 589</b>	<b>287 713</b>

#### 3.2 Project expenses in CHF

2022	Advice for children & young people	Expertise	Total
Personnel expenses	319 200	368 413	687 613
Material expenses	19 752	23 659	43 411
Other operating expenses	56 779	244 940	301 719
Depreciations	2 174	2 604	4 778
<b>Total</b>	<b>397 905</b>	<b>639 616</b>	<b>1 037 521</b>

2021	Advice for children & young people	Expertise	Total
Personnel expenses	319 430	285 612	605 042
Material expenses	29 980	19 849	49 829
Other operating expenses	71 793	110 914	182 707
Depreciations	1 520	1 161	2 681
<b>Total</b>	<b>422 723</b>	<b>417 536</b>	<b>840 259</b>

	2022 CHF	2021 CHF
<b>3.3 Administrative expenses</b>		
Personnel expenses	27 987	14 410
Material expenses	1 868	1 447
Other operating expenses	3 187	1 364
Depreciations	153	48
	<b>33 195</b>	<b>17 269</b>

### 3.4 Fundraising and general communication expenses

Personnel expenses	34 072	25 488
Material expenses	1 794	1 463
Other operating expenses	4 297	2 565
Depreciations	197	86
<b>Total fundraising</b>	<b>40 360</b>	<b>29 602</b>
Personnel expenses	10 939	19 768
Material expenses	546	1 130
Other operating expenses	26 086	11 424
Depreciations	60	66
<b>Total communication expenses</b>	<b>37 631</b>	<b>32 388</b>
	<b>77 991</b>	<b>61 990</b>

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.

### 3.5 Unpaid services

<b>Benevol</b>	2022 CHF	2021 CHF
Unpaid services (2022: 5 persons; 2021: 3 persons)	Workload 43%	Workload 25%
<b>Board</b>		
Services provided free of charge by the entire board	Number of hours 188	Number of hours 163
<b>Benefits received</b>		
The benefits received from various suppliers are approximately	34 025	12 782

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.

### 3.6 Financial income

	2022 CHF	2021 CHF
Financial expense	-324	-504
Financial income	-	6
	<b>-324</b>	<b>-498</b>

## 4. Other disclosures

### 4.1 Personnel

	2022 CHF	2021 CHF
<b>Total number of employees</b>	6.00	9.00
In full-time positions	4.83	5.30
<b>Total personnel expenses</b>	760 610	664 661
of which expenses from pension obligations	37 135	36 802

In the reporting year, personnel expenses include costs from external personnel service providers in the amount of CHF 94,262.

### 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 17.04.2023, 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



**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 2022 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 Fehlansagen 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 dem schweizerischen Gesetz und Stiftungsurkunde entspricht.

KPMG AG

Michael Herzog  
Zugelassener Revisionsexperte  
Leitender Revisor

Bruno Denisi

Zürich, 21. April 2023

Beilage:  
- Jahresrechnung (Bilanz, Erfolgsrechnung und Anhang)

# Our thanks

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

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Canton of Appenzell Inner-Rhodes  
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Canton of Grisons  
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# Imprint

## Imprint

Ombuds Office Children's Rights  
Switzerland  
Theaterstrasse 29  
8400 Winterthur

## Text

Katja Cavalleri Hug  
Irène Inderbitzin  
Lou Jacot-Guillarmod  
François Rapeaud  
Corina Ringli  
Fatma Soumare  
Olivia Schiffmann

## Editorial direction

Ruth Hafen

## Financial report

Andrea Cuka and Giordana Widmer,  
witreva & Thalmann Treuhand AG

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iStock

## Layout

Kuble AG

## Editing

Verena Stauffacher  
Anna Wang

## Picture credits

iStock





## Contact



+41 52 260 15 55



[info@ombud.ch](mailto:info@ombud.ch)



Ombuds Office Children's Rights Switzerland  
Theaterstrasse 29 8400 Winterthur