

Annual financial
statements
UNICEF Switzerland
and Liechtenstein

2023



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Dear Friends of UNICEF

The year 2023 was another challenging year for all of us. It kicked off with devastating earthquakes in Türkiye and Syria in February. This is where our experience in emergency response served us well. We were so quick off the mark with our fundraising and communication activities that many people found out about the catastrophic earthquakes through our newsletters. The solidarity was enormous, and on the first day we had already collected twelve times as much in donations than we had for previous catastrophes.

In conflicts and humanitarian disasters, it is children and their families who suffer the most. Over 400 million children are now growing up in conflict zones. Last year, UNICEF Switzerland and Liechtenstein continued to provide assistance and protection to children in these areas. This work included providing children with access to basic health services, setting up temporary learning spaces and initiating child protection services.

The devastating impacts of climate change are also hitting some children very hard. Almost half of the world's children – around one billion – live in poor and marginalized countries, and these children will bear the biggest burden. In 2023, UNICEF Switzerland and Liechtenstein committed to measures to help protect children from the impacts of climate change.

The lasting effects of the COVID-19 pandemic also further deepened inequality between children from different socio-economic classes. Children from low-income families were more frequently subjected to poverty, hunger and lack of education. Access to healthcare was also made more difficult. Last year, UNICEF Switzerland and Liechtenstein focused on ensuring that each and every child has a right to access protective measures and services.

The future of every child rests in our hands. UNICEF would not be able to provide effective and sustainable programs without the invaluable support of its partners and donors.

Following the unusually high emergency response income for Ukraine in 2022, we posted income of CHF 71,387,619 (previous year CHF 176,803,774 and CHF 49,917,795 in 2021) thanks to the great solidarity shown by our partners and donors for the work done by UNICEF. This allowed us to further strengthen our income base for the global programs in support of children and young people. In addition to many donations, we were again gifted with numerous inheritances and legacies in 2023. In contrast, however, sales of our popular Christmas cards declined year-on-year because of one-off market changes.

On account of the record income received in 2022, the ratio of costs to income was smaller than in comparable previous years. Of the income received in 2023, CHF 58,830,659 or 82.41 percent went to the national and international program work of UNICEF (previous year 92.70 percent and 73.40 percent in 2021). Expenses for fundraising amounted to CHF 9,528,098 or 13.35 percent (previous year 4.75 percent and 15.23 percent in 2021), while administrative and quality assurance costs totaled CHF 2,812,091 or 3.94 percent (previous year 1.73 percent and 6.05 percent in 2021). We used the excess to accrue individual funds and to strengthen the organizational capital to ensure sustainable support for UNICEF's programs.

The plan for 2024 and subsequent years is to further increase our income without special effects from a basis of around CHF 50,000,000 and to optimize the cost/benefit ratio in favor of UNICEF's global program work. This will go hand in hand with the continued digitalization of our work and the ongoing development of our work and innovation activities.

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



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

Balance sheet.

in CHF	Notes	12/31/2023		12/31/2022	
Assets					
Cash and cash equivalents	1	14,140,816		16,829,174	
Trade accounts receivable	2	784,255		588,471	
Other current receivables	3	46,783		63,265	
Inventories	4	57,260		60,364	
Accrued income and deferred expenses	5	1,489,159		225,697	
Current assets		16,518,273	57.94%	17,766,971	61.29%
Financial assets	6	11,416,741		10,815,319	
Movable fixed assets	7	145,997		116,294	
Immovable fixed assets	8	400,000		260,000	
Intangible assets	9	26,104		31,324	
Non-current assets		11,988,842	42.06%	11,222,937	38.71%
Total assets		28,507,115	100.00%	28,989,908	100.00%
Liabilities and capital					
Trade accounts payable	10	2,057,711		2,013,367	
Payables to related parties	11	11,258,611		14,091,291	
Other current liabilities	12	262,986		186,135	
Accrued expenses and deferred income	13	1,900,806		475,950	
Current debt capital		15,480,114		16,766,743	
Total debt capital		15,480,114		16,766,743	
Fund capital	14	3,465,904		3,197,757	
Total debt and fund capital		18,946,018	66.46%	19,964,500	68.87%
Special-purpose capital		6,902,035		6,767,415	
Free capital		2,659,062		2,257,993	
Organization capital	15	9,561,097	33.54%	9,025,408	31.13%
Total liabilities and capital		28,507,115	100.00%	28,989,908	100.00%

Total assets as at December 31, 2023, were down CHF 482,793 on the previous year. The financial investments increased. The positive result of CHF 535,689 strengthens the organization's sustainability and its support for the programs and initiatives of UNICEF. The fund capital increased slightly. Because of the ongoing payments to UNICEF, the current liability at year-end was lower than in the previous year.

Operating statement.

in CHF	Notes	2023		2022	
Operating income					
Fundraising income	16	70,950,975		176,445,508	
Other operating income	17	436,644		358,266	
Operating income		71,387,619	100.00%	176,803,774	100.00%
Operating expenses					
Program expenses	18	-57,537,975	80.60%	-162,761,464	92.06%
Advocacy and public relations	19	-1,292,684	1.81%	-1,129,577	0.64%
Fundraising and marketing	20	-9,528,098	13.35%	-8,400,020	4.75%
Administration and quality assurance	21	-2,812,091	3.94%	-3,060,035	1.73%
Operating expenses		-71,170,848		-175,351,096	
Operating profit/loss		216,771		1,452,678	
Financial result	22	587,065	0.82%	-1,281,451	0.72%
Profit/loss before change in fund capital		803,836		171,227	
Change in fund capital	23	-268,147	0.38%	-1,156,810	0.65%
Annual profit/loss (before transfers to/withdrawals from organization capital)		535,689	0.75%	-985,583	-0.55%
Transfers to/withdrawals from organization capital					
Change in special-purpose capital	24	-134,620	0.19%	-892,337	0.50%
Change in free capital	25	-401,069	0.56%	1,877,920	-1.05%

In contrast to the unusually high emergency response income for Ukraine in 2022, we posted income of CHF 71,387,619 in 2023 (previous year CHF 176,803,774 and CHF 49,917,795 in 2021). On account of the record income received in 2022, the ratio of costs to income was smaller than in the previous years. Of the income received in 2023, 82.41 percent went to the national and international program work of UNICEF (previous year 92.70 and 73.40 percent in 2021). Expenses for fundraising amounted to 13.35 percent (previous year 4.75 percent and 15.23 percent in 2021). Administrative and quality assurance costs totaled 3.94 percent (previous year 1.73 percent and 6.05 percent in 2021). We used the excess of CHF 535,689 to accrue individual funds and to strengthen the organizational capital to ensure sustainable support for UNICEF's programs. This report was drawn up in accordance with the principles of Swiss GAAP FER. More details are provided in the annual financial statements.

Cash flow statement.

in CHF	2023	2022
Annual profit/loss before change in organization capital	535,690	-985,583
Change in fund capital	268,147	1,156,810
Depreciation	53,252	46,750
Appreciation of undeveloped land	-140,000	0
Price gains/price losses on financial investments	-497,936	1,140,270
Change in trade accounts receivable	-195,784	-147,738
Change in other current receivables	16,482	-21,934
Change in inventories	3,104	-334
Change in accrued income and deferred expenses	-1,263,462	-18,410
Change in trade accounts payable	44,344	508,382
Change in payables to related parties	-2,832,680	-248,031
Change in other current liabilities	76,851	155,654
Change in accrued expenses and deferred income	1,424,856	125,911
Cash flow from operating activities	-2,507,136	1,711,747
Financial divestments ¹	6,620,878	3,333,815
Financial investments ¹	-6,724,366	-3,148,674
Divestments of fixed assets ²	0	14,095
Investments in fixed assets	-77,734	-34,969
Investments in intangible assets	0	0
Cash flow from investment activities	-181,222	164,267
Cash flow from financing activities	0	0
Decrease/increase in cash and cash equivalents	-2,688,358	1,876,014
Change in cash and cash equivalents		
As at 01/01	16,829,174	16,380,358
Restatement	0	-1,427,198
As at 01/01, after restatement	16,829,174	14,953,160
As at 12/31	14,140,816	17,972,727
Restatement	0	-1,143,553
As at 12/31, after restatement	14,140,816	16,829,174
Verification of change in cash and cash equivalents	-2,688,358	1,876,014

Prior-year figures before restatement ¹ Net change CHF -98,962 | ² CHF 14,813

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

Statement of changes in capital.

The statement of changes in capital shows the development of the purpose-tied funds, the special-purpose capital and the disposable funds. The "Allocation" column shows all donations, contributions and legacies. The "Utilization" column lists all program expenses for the year. The "Internal fund transfers" column lists transfers from fund to fund, transfers to projects, the release of free project funds that are no longer needed, and internal transfers from project to project. Such transfers are made in accordance with the decision of the specialist unit in charge, in agreement with the Executive Board and after notifying or, where possible, obtaining the consent of the donors. Reasons can include the combination or finalization of programs.

in CHF	As at 01/01	Allocation	Internal fund transfers	Utilization	Total change	As at 12/31
Fund capital						
2022						
Female circumcision in Switzerland and Liechtenstein fund	562,212	648,960	0	0	648,960	1,211,172
Child rights in Switzerland and Liechtenstein fund	279,357	0	0	0	0	279,357
Child protection fund	0	432,640	0	0	432,640	432,640
Study fund	280,372	0	0	0	0	280,372
HIV/AIDS fund	173,526	0	0	0	0	173,526
Emergency response fund	276,923	0	0	0	0	276,923
Knowledge exchange and teacher training fund	42,757	0	0	0	0	42,757
CFC development fund	55,500	0	0	-31,300	-31,300	24,200
CFC community fund	370,300	19,000	0	-119,400	-100,400	269,900
Mental health in Switzerland and Liechtenstein fund	0	206,910	0	0	206,910	206,910
Total fund capital	2,040,947	1,307,510	0	-150,700	1,156,810	3,197,757

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

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

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

in CHF	As at 01/01	Allocation	Internal fund transfers	Utilization	Total change	As at 12/31
Organization capital						
2022						
Child rights	387,680	0	0	0	0	387,680
Development communication	892,803	0	0	0	0	892,803
Violence against girls	900,000	0	0	0	0	900,000
Survival of children	1,000,000	0	0	0	0	1,000,000
Emergency response	950,000	0	0	0	0	950,000
Early child welfare and development	749,282	0	0	0	0	749,282
Information technology	230,000	1,000,000	0	0	1,000,000	1,230,000
Reserve for fluctuations in the value of securities	765,313	0	0	-107,663	-107,663	657,650
Total special-purpose capital	5,875,078	1,000,000	0	-107,663	892,337	6,767,415
Free capital	4,135,913	-1,877,920	0	0	-1,877,920	2,257,993
Total free capital	4,135,913	-1,877,920	0	0	-1,877,920	2,257,993
Organization capital	10,010,991	-877,920	0	-107,663	-985,583	9,025,408

Notes.

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

The organization capital comprises special-purpose and free funds. The special-purpose funds support program work in priority countries as well as in Switzerland and Liechtenstein. The “child rights” funds support activities to promote child rights. The funds for “development communication” are used to promote communication supporting child welfare in priority countries. The funds earmarked for “violence against girls” are used to raise international as well as national (Switzerland and Liechtenstein) awareness of this topic. The funds for “survival of children, emergency response and early child welfare and development” are meant to secure the survival and development of children in priority countries. The funds that are made available for the “strategic development of the organization” (previously information technology) ensure that the organization can continue to develop in a competitive manner. Reserves are raised to smooth out fluctuations in the value of securities. These amount to 5 percent for bonds and 10 percent for equities.

Accounting principles.

General

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

Related parties

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

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

Deviation from the principle of consistency

When implementing the new asset management software, we decided to separate the liquidity available for asset management from the cash needed for ongoing operations. We therefore adjusted these items in the balance sheet and the statement of cash flow. The prior-year figure for this item in these annual financial statements therefore cannot be compared to the previous year’s annual financial statements.

The Committee for UNICEF Switzerland and Liechtenstein revised its reporting practice for “Operating expenses” (operating statement and notes 18 to 21) in the reporting year. We now provide more details about the allocation of costs to the individual activities. To allow comparison between the presented periods, the prior-year figures were adjusted to the new disclosure rules. The prior-year figure for this item in these annual financial statements therefore cannot be compared to the previous year’s annual financial statements.

The Committee for UNICEF Switzerland and Liechtenstein revised its reporting practice for “Financial result” (operating statement and note 22) in the reporting year. We have been using a new system for calculating the asset management results since 2022. As a result, different posting principles apply to the expenses and income. To allow comparison between the presented periods, the prior-year figures were adjusted to the new disclosure rules. The prior-year figure for this item in these annual financial statements therefore cannot be compared to the previous year’s annual financial statements.

Valuation principles and explanations.

Assets and liabilities

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

Foreign currencies

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

	12/31/2023	12/31/2022
1 EUR/CHF	0.9297	0.9875
1 USD/CHF	0.8416	0.9252
1 JPY/CHF	0.005969	0.007012
1 GBP/CHF	1.0729	1.1129
1 DKK/CHF	0.001247	0.001328

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

Recognition of revenue

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

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

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

Balance sheet.

Current assets.

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

1 Cash and cash equivalents

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

	12/31/2023	12/31/2022
Cash	7,652	7,413
Cash in post office accounts	10,855,169	7,205,486
Bank deposits*	3,277,995	9,616,275
Total CHF	14,140,816	16,829,174

*As at 12/31/2022, before restatement: CHF 10,759,828

2 Trade accounts receivable

Trade accounts receivable comprise the following:

	12/31/2023	12/31/2022
To third parties	493,955	597,239
To related parties	300,000	0
Allowance for bad debts	-9,700	-8,768
Total CHF	784,255	588,471

To cover the specific default risk, doubtful receivables are individually impaired. As in the previous year, there were no doubtful receivables in the 2023 financial year. As in the previous year, a general allowance for bad debts of two percent is recognized. This general allowance is based on the historical experience of the Committee for UNICEF Switzerland and Liechtenstein.

3 Other current receivables

Other current receivables comprise the following:

	12/31/2023	12/31/2022
Withholding tax	42,488	33,938
Claim against an estate	0	23,000
Cash deposit at Customs Office	2,000	2,000
Miscellaneous receivables	2,295	4,327
Total CHF	46,783	63,265

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Inventories

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

	12/31/2023	12/31/2022
Background documentation	10,240	38,362
Christmas and greeting cards	45,690	19,534
Stationery	1,330	2,468
Total CHF	57,260	60,364

The Committee for UNICEF Switzerland and Liechtenstein expanded its popular range of Christmas cards to include all-year cards (birthdays, childbirth, etc.). As the new range is less seasonal, the number of cards on hand at the end of 2023 is higher than in the previous year.

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Accrued income and deferred expenses

This item includes prepaid expenses for the following financial year, social insurance deferrals, and income that can still be claimed for services performed in 2023.

	12/31/2023	12/31/2022
Other prepaid expenses	99,725	167,694
Prepaid program costs for 2024	1,182,253	0
Other outstanding income	207,181	58,003
Total CHF	1,489,159	225,697

Other outstanding income includes accrued interest on financial investments (CHF 21,181) and donations to be received in 2024 for which we made program support prepayments in 2023. In the previous year, it also included outstanding contributions to the costs of evaluation and certification to the "Child Friendly Community" label.

The donation to cover the prepaid program costs for 2024 of CHF 1,182,253 was received at the beginning of January 2024.

Non-current assets.

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Financial assets

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

	12/31/2023	12/31/2022
Equities	5,488,517	3,775,450
Precious metals	307,140	300,565
Real estate funds	522,002	507,285
Bonds	4,346,350	5,088,466
Liquidity/fixed deposits*	752,732	1,143,553
Total CHF	11,416,741	10,815,319

*Value as at 12/31/2022, before restatement: CHF 0

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

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

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Movable fixed assets

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

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

in CHF	Furniture and fittings	Office equipment, IT systems, communication systems	Total
Net carrying amount as at 01/01/2022	54,193	63,989	118,182
Cost			
As at 01/01	392,605	802,553	1,195,158
Additions	7,026	27,943	34,969
Disposals	0	-15,271	-15,271
As at 12/31	399,631	815,225	1,214,856
Accumulated depreciation			
As at 01/01	338,412	738,564	1,076,976
Disposals	0	-19,943	-19,943
Depreciation	15,106	26,423	41,529
As at 12/31	353,518	745,044	1,098,562
Net carrying amount as at 12/31/2022	46,113	70,181	116,294

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

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Immovable fixed assets

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

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

in CHF	Undeveloped land	Total
Net carrying amount as at 01/01/2022	260,000	260,000
Cost		
As at 01/01	450,000	450,000
Additions	0	0
Disposals	0	0
As at 12/31	450,000	450,000
Accumulated depreciation		
As at 01/01	190,000	190,000
Depreciation	0	0
As at 12/31	190,000	190,000
Net carrying amount as at 12/31/2022	260,000	260,000

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

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

9

Intangible assets

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

Intangible assets	10 years	
in CHF	IT systems	Total
Net carrying amount as at 01/01/2022	41,675	41,675
Cost		
As at 01/01	52,207	52,207
Additions	0	0
Disposals	0	0
As at 12/31	52,207	52,207
Accumulated depreciation		
As at 01/01	10,532	10,532
Correction from previous year	5,130	5,130
Depreciation	5,221	5,221
As at 12/31	20,883	20,883
Net carrying amount as at 12/31/2022	31,324	31,324
Net carrying amount as at 01/01/2023	31,324	31,324
Cost		
As at 01/01	52,207	52,207
Additions	0	0
Disposals	0	0
As at 12/31	52,207	52,207
Accumulated depreciation		
As at 01/01	20,883	20,883
Depreciation	5,220	5,220
As at 12/31	26,103	26,103
Net carrying amount as at 12/31/2023	26,104	26,104

Current debt capital.

10 Trade accounts payable

Trade accounts payable comprise the following:

	12/31/2023	12/31/2022
To third parties	2,057,711	2,013,367
Total CHF	2,057,711	2,013,367

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

11 Payables to related parties

Payables to related parties include the following:

	12/31/2023	12/31/2022
To UNICEF International	11,258,611	14,091,291
Total CHF	11,258,611	14,091,291

The payables to UNICEF International include not-yet-transferred donations received in 2023 for the implementation of international program work. Transfers are usually made by June 30 of the following year at the latest.

12 Other current liabilities

Other current liabilities comprise various liabilities:

	12/31/2023	12/31/2022
To third parties	0	386
To social insurance schemes	155,599	155,376
To withholding tax	74,127	13,853
To value added tax	33,260	16,520
Total CHF	262,986	186,135

13 Accrued expenses and deferred income

Among others, this item includes not-yet-drawn vacation credits for the reporting year and overtime claims. Other items include outstanding supplier invoices for the relevant financial year, social insurance deferrals, outstanding VAT payments and service income already received for the following year:

	12/31/2023	12/31/2022
Outstanding personnel services	392,141	421,260
Outstanding supplier invoices	76,165	54,690
Service and donation income from third parties	432,500	0
Service and donation income from related parties	1,000,000	0
Total CHF	1,900,806	475,950

At the end of 2023 we received donations for UNICEF International's program work in 2024 of CHF 432,500 (previous year CHF 0). A legacy of CHF 1,000,000 was also received at the end of the year, which will be transferred to the Foundation in 2024.

Capital.

14 Fund capital

The fund capital comprises special-purpose funds earmarked for program work in priority countries and in Switzerland:

	12/31/2023	12/31/2022
Total CHF	3,465,904	3,197,757

Details are provided in the statement of changes in capital.

15 Organization capital

The organization capital includes special-purpose and free capital that is used to ensure compliance with program obligations in Switzerland and abroad and to uphold business operations in Switzerland.

	12/31/2023	12/31/2022
Total CHF	9,561,097	9,025,408

Details are provided in the statement of changes in capital.

Operating statement.

Operating income.

16 Fundraising income

The fundraising income comprises:

	2023	2022
Donations/collections income	46,404,179	165,331,055
Greeting card sales, products and services	712,425	1,355,002
Inheritances and legacies	4,456,059	2,684,569
Membership fees	1,310,712	1,295,483
Soft credits	18,067,600	5,779,399
Total CHF	70,950,975	176,445,508

Of the donation income of CHF 70,950,975 received in 2023, 77.50 percent is purpose-tied.

In 2023, card sales were down on the previous year because of changes in the market. Membership fees support the implementation of program and organization work in Switzerland. The Committee for UNICEF Switzerland and Liechtenstein had 10,961 members as at December 31, 2023 (previous year 11,253 members). In the 2023 financial year, UNICEF International issued soft credits of CHF 18,067,600 (previous year CHF 5,779,324) to the Committee for UNICEF Switzerland and Liechtenstein.

17 Other operating income

Other operating income includes the income earned for work done to promote child rights in Switzerland and in Liechtenstein as well as fees for services rendered, including the certification of "Child Friendly Communities", "Baby-friendly Hospitals" and activities for "Child Friendly Living Environments":

	2023	2022
Total CHF	436,644	358,266

Of the other operating income of CHF 436,644 received in 2023, CHF 120,000 is purpose-tied.

Operating expenses.

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

Personnel costs amounted to CHF 7,364,043 (previous year CHF 6,770,719), land reserve appreciation amounted to CHF 140,000 (previous year CHF 0), and depreciation came to CHF 53,252 (previous year CHF 47,208).

Allocation to the different operating expense items was fine-tuned further in 2023. The same method was applied to the prior-year comparison. The following table can be used to explain the disclosures in the 2022 financial report:

Operating expenses	2022 restated	2022
Program expenses	162,761,464	161,629,994
Advocacy and public relations	1,129,577	1,731,067
Fundraising and marketing	8,400,020	8,701,204
Administration and quality assurance	3,060,035	3,288,831

18 Program expenses

Program expenses comprise the following:

	2023	2022
Program expenses	57,537,973	162,761,464
Total CHF	57,537,973	162,761,464

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

The cooperation with UNICEF International imposes the obligation to deliver all soft credits received from UNICEF International to UNICEF International so that these funds can be used for UNICEF International's programs. The expenses for international programs include soft credits for CHF 18,067,600 (previous year CHF 5,779,324).

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

19 Advocacy and public relations expenses
 Advocacy and public relations expenses include the costs relating to the Committee's statutory mandate to comprehensively inform and raise public awareness of the concerns, programs and initiatives of the United Nations Children's Fund and mobilize them on UNICEF's behalf:

	2023	2022
Total CHF	1,292,684	1,129,577

20 Fundraising and marketing
 Fundraising and marketing expenses include all expenses that are directly related to the collection of donations:

	2023	2022
Total CHF	9,528,098	8,400,020

21 Administration and quality assurance
 The expenses for administration and quality assurance comprise the expenses required to ensure the smooth operation of the organization's activities as well as quality assurance:

	2023	2022
Total CHF	2,812,091	3,060,035

22 Financial result
 The financial result is made up of:

	2023	2022 restated	2022
Interest income	-9,551	2,085	2,085
Income from securities	159,144	136,081	153,450
Realized price gains	62,650	1,460	0
Realized foreign currency gains	173,408	0	25,071
Unrealized price gains	694,774	485,949	444,969
Unrealized foreign currency gains	150,384	0	0
Total financial income	1,230,809	625,575	625,575
Interest expenses	-159	-15,902	-15,902
Custody account and account fees	-190,998	-273,303	-273,303
Realized price losses	-60,689	-178,402	-50,348
Realized foreign currency losses	-4,275	0	-374
Unrealized price losses	-134,992	-1,439,419	-1,521,455
Unrealized foreign currency losses	-252,631	0	-45,644
Total financial expenses	-643,744	-1,907,026	-1,907,026
Financial result CHF	587,065	-1,281,451	-1,281,451

23 Change in fund capital
 A detailed statement of the change in capital is provided:

	2023	2022
Total CHF	-268,147	-1,156,810

24 Change in special-purpose capital
 A detailed statement of the change in capital is provided:

	2023	2022
Total CHF	134,620	892,337

25 Change in free capital
 A detailed statement of the change in capital is provided:

	2023	2022
Total CHF	401,069	-1,877,920

Other information.

Contingent assets

The Committee for UNICEF Switzerland and Liechtenstein is often named as an inheritance or legacy beneficiary. As at the reporting date of 12/31/2023, the Committee for UNICEF Switzerland and Liechtenstein was aware of outstanding inheritances and legacies to the amount of some CHF 1.2 million (previous year some CHF 1.1 million).

Long-term lease and rent liabilities

The rental and service contracts for photocopiers run until June 30, 2024, and September 30, 2024, respectively. Costs of CHF 10,128 (previous year CHF 9,936) were incurred in 2023. Until the end of the term in 2024, costs of CHF 5,436 (previous year CHF 5,328) will be incurred.

There are rental contracts running until March 31, 2025, and May 31, 2025. Costs of CHF 381,925 (previous year CHF 377,567) were incurred in 2023. In 2024, CHF 369,114 and in 2025, CHF 173,478 will be incurred (previous year CHF 618,757 for remaining term).

Number of employees

As at 12/31/2023, the Committee for UNICEF Switzerland and Liechtenstein employed 63 people (headcount), which equaled 51.75 full-time equivalents (FTEs). In the previous year it employed 55 people, equaling 46.70 FTEs.

The ratio of the highest to the lowest salary is 1:2.87 (previous year 1:2.91).

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

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

In the reporting year, the Managing Board and commissions held nineteen meetings in total. The delegates of the Committee for UNICEF Switzerland and Liechtenstein met twice.

The actual expenses incurred in working for these committees and the salaries and actual expenses of the Executive Board amounted to CHF 913,704 in the 2023 financial year (previous year CHF 933,216). This was updated for the previous year.

Gratuitous services

In addition to the discounts for non-governmental organizations that are standard in the industry, the Committee for UNICEF Switzerland and Liechtenstein received the following gratuitous services in the financial years 2023 and 2022:

Free services (in CHF)	2023	2022
Free space	2,803,973	1,366,943
Filler advertisements	1,041,146	993,410

These gratuitous services are not recognized as income as they do not lead to an increase in the organization's assets but only make the statement of income longer, with the same profit for the period.

Information about occupational benefits insurance

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

This is a defined contributions pension fund solution (insurance at full value), and the employees and the employer pay fixed contributions. The employer contributions in 2023 totaled CHF 584,410 (previous year CHF 437,655). Any funding deficiency will not harbor financial risks for the Committee for UNICEF Switzerland and Liechtenstein. The occupational benefits insurance provides neither an economic benefit nor an economic obligation.

The liability towards the pension fund was CHF 10,769 as at December 31, 2023. The liability towards the pension fund as at December 31, 2022, was CHF 1,411.

Transactions with related parties

No income from legacies/inheritances was transferred to the Foundation of the Committee for UNICEF Switzerland and Liechtenstein in 2022. The Committee paid rent and facility charges to the Foundation of CHF 377,567. The Foundation paid the Committee CHF 9,520 for secretarial work and supported the national and international work of UNICEF Switzerland and Liechtenstein with CHF 440,235. At the end of 2022, the Committee had claims against the Foundation of CHF 9,520 and no liabilities.

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

The Committee for UNICEF Switzerland and Liechtenstein supported the work of UNICEF International with CHF 53,214,550 in 2023 (previous year CHF 158,897,596). This includes the granted soft credits of CHF 18,067,600 (previous year CHF 5,779,324), which are also included in the income. There were no other transactions.

Auditing mandate

BDO AG, Zurich, was elected as auditors for 2023. The annual auditing costs amount to CHF 36,909. CHF 3,274 was invoiced for additional services.

Notes on the risk assessment

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

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

Events occurring after the reporting date

No events after the reporting date have come to light that could have an impact on the 2023 annual financial statements. The Managing Board approved the annual financial statements on April 11, 2024, for release by the Assembly of Delegates.

Performance and situation report.

Mandate

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

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

Goals

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

Services provided in the reporting year

During the past financial year, an average of 60.13 full-time equivalents (FTEs) worked for the Committee for UNICEF Switzerland and Liechtenstein (previous year 46.00 FTEs).

The past financial year was another challenging year for the Committee for UNICEF Switzerland and Liechtenstein. In 2023, our income amounted to CHF 71,387,619, which was less than in the record previous year but more than in 2021, a comparable year. We thus collected very high donations again for the global programs and initiatives of UNICEF. The outlook for this year is generally positive.

In 2023, many publications were reviewed and new publications were launched, e.g. regarding hearings in civil judicial proceedings and those relating to foreign nationals, or participation at communal level.

In the past year, UNICEF stated its position in a number of political debates on child rights topics. Particular mention should be made of the topics of violence in child rearing, the voting age of 16, the revision of the sexual offense law and the revision of the law on parental leave in Liechtenstein. UNICEF also joined forces with other organizations to author the paper on “Child rights in crisis,” focusing on the effects of the corona pandemic on child rights in Switzerland. Together with Pro Juventute, it met with the Director-General of the Federal Office of Public Health (FOPH), Anne Lévy, on this topic.

UNICEF represents Swiss civil society on the Support Team for the National Action Plans on Business and Human Rights (NAP). The Support Team held four meetings in 2023. In September 2023, it also attended a physical meeting in Geneva of the working group “Child Labor and Living Income” as part of the initiative for sustainable cacao.

On November 20, 2023, the Rodersdorf municipality became the 62nd municipality to receive the “Child Friendly Communities” label in Switzerland and Liechtenstein. Cooperation was also improved and expanded with many cantons and other organizations, and at the end of the year, a formal agreement was reached on collaboration with the canton of Zurich and Okaj Zurich.

The annual UNICEF networking event on the topic of “Children on the move – mobility and leisure in the community” took place in September 2023. UNICEF also entered into many cooperation agreements with other specialist organizations in order to further promote the transfer of knowledge and networking. For example, UNICEF participated in the third national quality dialog for child protection, the child protection seminar of the University of Applied Sciences of Northwestern Switzerland, the Youth Session Liechtenstein, and the specialist seminar on the causes of and solutions to the increase in mental health problems among young people.

Quality assurance

The Committee for UNICEF Switzerland and Liechtenstein has been ISO-9001 certified since September 29, 2005, and is regularly audited by this label. The Swiss Association for Quality and Management Systems (SQS) conducted a recertification audit on July 3, 2023, and confirmed the ISO 9001:2015 certification until July 9, 2026. The ISO certificate applies to the entire organization and certifies its high level of quality awareness. All processes, such as fundraising for the UNICEF programs and initiatives, the management of donations and communication, are efficient and transparent. The Executive Board, managerial staff and all employees work according to defined processes. The Committee also has an internal control system (ICS). The risk assessment is regularly reviewed and optimized where necessary. The existence of the ICS for the preparation of the annual financial statements was confirmed as part of the ordinary audit.

Organization

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

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

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

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

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

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

The delegates and commissions of the Committee for UNICEF Switzerland and Liechtenstein are listed below:

Principality of Liechtenstein

[Claudia Fritsche-Mündle, Schellenberg, since January 1, 2019](#)
Dr. Martina Sochin-D'Elia, Eschen, since January 1, 2019
[Dr. Klaus Tschütscher, Ruggell, since December 15, 2015](#)

Italian-speaking Switzerland

[Frida Andreotti, Minusio, since January 1, 2023](#)
Nadia Dresti, Solduno, since December 15, 2015
[Sandro Foiada, Contone, since December 2, 2014](#)

Northwestern Switzerland

[Werner Augsburg, Düringen, since September 23, 2016](#)
Nathaly Bachmann, Gerzensee, since September 23, 2016
[Andreas Blum, Bottmingen, since January 1, 2023](#)
Philippe Blum, Basel, since September 23, 2016
[Dr. Ami Keller-Gerber, Allmendingen bei Bern, since January 1, 2022](#)
Dr. Ingrid Kissling-Näf, Bern, since December 15, 2015
[Fabian Leimgruber, Laufen, since January 1, 2020](#)
Stefan Nünlist, Olten, since September 23, 2016

Eastern Switzerland

[Markus Seitz, Wittenbach, since September 23, 2016](#)
Markus Streule, St. Gallen, since January 1, 2022
[Esther von Ziegler, Rapperswil, since September 23, 2016](#)

French-speaking Switzerland

[Flávio Borda D'Água, Chêne-Bougeries, since January 1, 2019](#)
Nicole Curti, Chêne-Bougeries, since January 1, 2023
[Maureen Decosterd, Echichens, since January 1, 2023](#)
Valérie Induni, Cossonay, since January 1, 2019
[Grégoire Labhardt, Plan-les-Ouates, since January 1, 2023](#)

Central Switzerland

[Anat Bar-Gera, Erlenbach, since July 7, 2011](#)
Barbara Messmer, Zumikon, since December 15, 2015
[Bertold Müller, Zurich, since December 28, 2016](#)
Thomas Nauer, Küsnacht, since January 23, 2012
[Massimiliano Nunziata, Bäch, since January 1, 2023](#)
Daniel Piazza, Malters, since December 28, 2016
[Stefano Saeger, Zurich, since February 17, 2021](#)
Susy Schär, Stäfa, since January 1, 2021
[Susanne Stark, Adliswil, since January 1, 2020](#)
Arthur Wolfisberg, Lucerne, since January 1, 2020

Managing Board

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

Executive Board

Executive Director
[Bettina Junker](#)
Director Finance & Operations | Deputy
Executive Director
[Cyrill Tait](#)
Director Child Rights Advocacy
[Nicole Hinder](#)
Director Individual Fundraising
[Katja Leschnikowski](#)
Director Partnerships & Philanthropy
[Asa Sjöberg-Langner](#)
Director Marketing & Communication
[Marc Uricher](#)

Audit Commission

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

Fundraising Commission

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

Electoral Commission

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

Auditors

BDO AG, registered office in Zurich

Business Office

Domicile of the Business Office:
Pfungstweidstrasse 10, CH-8005 Zurich

BERICHT DER REVISIONSSTELLE

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

Bericht zur Prüfung der Jahresrechnung

Prüfungsurteil

Wir haben die Jahresrechnung des Komitee für UNICEF Schweiz und Liechtenstein (der Verein) - bestehend aus der Bilanz zum 31. Dezember 2023, der Betriebsrechnung, der Rechnung über die Veränderung des Kapitals und der Geldflussrechnung für das dann endende Jahr sowie dem Anhang, einschliesslich einer Zusammenfassung bedeutsamer Rechnungslegungsmethoden - geprüft. In Übereinstimmung mit Swiss GAAP FER 21 unterliegen die Angaben im Leistungsbericht keiner Prüfungspflicht der Revisionsstelle.

Nach unserer Beurteilung vermittelt die beigegefügte Jahresrechnung ein den tatsächlichen Verhältnissen entsprechendes Bild der Vermögens- und Finanzlage des Vereines zum 31. Dezember 2023 sowie dessen Ertragslage und Geldflüsse für das dann endende Jahr in Übereinstimmung mit Swiss GAAP FER und entspricht dem schweizerischen Gesetz und den Statuten.

Grundlage für das Prüfungsurteil

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

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

Sonstige Informationen

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

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

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

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

Verantwortlichkeiten des Vorstandes für die Jahresrechnung

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

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

Verantwortlichkeiten der Revisionsstelle für die Prüfung der Jahresrechnung

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

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Bericht zu sonstigen gesetzlichen und anderen rechtlichen Anforderungen

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

Wir empfehlen, die vorliegende Jahresrechnung zu genehmigen.

Zürich, 11. April 2024

BDO AG

Peter Stalder

Zugelassener Revisionsexperte

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Leitender Revisor
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