Dear John  
  
Many thanks for including us in this request and apologies for getting this to you at the last hour.   
  
Clearly we support the need for many of the ideas/examples set out comprehensively in your email below – but a few immediate reactions on these that spring to mind:  
  
·        **Mainstreaming a human rights perspective in multilateral environmental agreements** – challenges regarding the incorporation of human rights provisions within the COP21 agreement demonstrate the hurdles that remain, but this is urgently needed and could of course have significant implications in terms of climate action ambition, programming, directing of flows, safeguarding, and participation.  
  
·        **Strong human rights safeguards for environmental funding**, both in institutions that are exclusively focused on environmental/climate action, but also multilateral banks – increasingly important as new actors such as the Asian Infrastructure Investment Bank emerge (but also given this [recent criticism from Special Rapporteur Philip Alston of the World Bank](https://iconnect.ohchr.org/global-development/2015/oct/22/,DanaInfo=www.theguardian.com+world-bank-human-rights-un-special-rapporteur-philip-alston" \t "_blank) – what mechanisms exist to ensure that where safeguards are written down in principle, they are actually applied and enforced?).  
  
·        We are concerned by the fact that businesses and governments are failing to effectively implement the **UN Guiding Principles on Business and Human Rights**, which is an obvious nexus for business, human rights and the environment.  
  
Of course our position in relation to these, and many of the other categories/examples described is that **explicit recognition of children’s rights within these frameworks** **is necessary**, given their particular physiological and psychological vulnerabilities to climate and environmental impacts, and their specific needs.   
  
·        **Technical assistance**: UNICEF has many reports, technical briefings, handbooks etc of relevance to child rights and the environment – from water and sanitation, to climate change education, sustainable energy, and disaster risk reduction.   
  
·        **Model legislation**: Our Country Offices also work with Governments to incorporate a child rights approach within national legislation – we have some successful examples from Vietnam and Zimbabwe in particular:  
  
o   UNICEF Vietnam worked closely with the Government during development of a law on Environmental Protection (adopted in 2014), which now includes a new chapter on green growth and climate change, and new principles pertaining to the role of civil society, respecting children’s best interest, and gender equality. With UNICEF support, the Ministry of Education also approved a curriculum for formal education including competencies on environmental education and climate change, promoting children as critical agents of change.  
  
o   UNICEF Zimbabwe has supported development of the Government’s National Climate Change Response Strategy which provides a climate change adaptation and mitigation framework. This has resulted in one of the first child-sensitive policy documents in Zimbabwe.  
  
After discussing this request with colleagues, we thought it would be useful to offer more detailed suggestions relating to **state obligations regarding business activity and child rights, with particular reference to the environment and the Child Rights and Business Principles**. In particular there is a key opportunity in relation to the slated transposition of the EU Accounting Directive on Non-Financial Reporting for large companies (to be completed by 2016), which calls for reporting on corporate due diligence with respect to human rights and the environment. We are working hard to ensure that the process recognises child rights explicitly. Please find more detailed information in the attached document.  
  
I hope this is of use and the kind of thing that you are seeking! And I wish you luck in compiling the report, please don’t hesitate to let me know if we can provide further detail, and thanks once again for seeking our contribution.  
  
Best wishes,  
  
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