

Transforming  
lives, one wish  
at a time.

*I wish to go to  
Disneyland Paris*

Kate Flynn, 5  
rare chromosomal disorder

A photograph of a woman and a young girl, both wearing large Minnie Mouse ears with red bows and white polka dots. The woman is on the left, smiling broadly, and the girl is on the right, also smiling. They are outdoors, with a building and trees in the background.

# Interview with Wish Mum, Lisa

**Kate Flynn, 5**  
rare chromosomal disorder

## Tell us about Kate and her condition.

Kate has a genetic deletion, an illness that has never been recorded in the world before. This makes predictions about her future health very difficult. The part of Kate's brain that controls breathing when she is asleep does not work properly. As a result, Kate has a tracheostomy (a breathing tube in her neck) and she is connected to a ventilator at night or if she is tired or unwell. If Kate gets very upset, she closes off her airway and needs resuscitation. Kate also has a feeding tube going directly into her stomach because of poor swallow ability. We have no idea how long Kate may live, she is doing well now so hopefully she can have a long happy life, but, we are also very aware that if her ventilator becomes disconnected when she is asleep or if one of her frequent resuscitations is unsuccessful, that she would not live any longer.

## How did you learn about Make-A-Wish Ireland?

Some of Kate's nurses nominated Kate for a wish after seeing the amazing joy a granted wish can give a child with a life threatening condition. We also

know several families whose children had a wish granted by Make-A-Wish® and the happy memories they describe are unforgettable.

## What was Kate's wish?

Kate wished to go to Disneyland Paris and meet all the princesses! Make-A-Wish granted Kate's wish to go to Disneyland Paris for all five of us and our lovely nurse Catherine! Getting our princess to Disneyland could not have been done without the help of so many people and we have so many people to thank: Everyone who donated to Make-A-Wish for making Kate's wish possible; Wishgranter Louise for helping ensure the wish went smoothly and wishgranting volunteers Fiona & Debbie who came to our home to go through all of Kate's wish details.

## Were you apprehensive and did the journey go okay?

When you are travelling with a child with complications and on oxygen it is daunting to say the least. This is a trip we would not have even considered alone. Make-A-Wish had looked after



everything. The ground staff at Cork airport and the Aer Lingus Special Assistance Team ensured our transition from airport to aircraft went smoothly. We were met at the door of the plane, met again on landing and escorted through the airport to our taxi. Once there we were collected at the door of the aircraft, escorted through to our taxi and again on our return, were skilfully minded returning us to our gate with the oxygen.

The lovely air-hostesses on-board our Aer Lingus flights were so kind and helpful to us - they really made a big fuss over Kate making her feel so special. The wonderful pilots who got us safely to Paris and again home to Cork, welcomed us into the cockpit to see how the airplane works. This was a great thrill for Kate, and all the family.

### How did Kate, and you as a family enjoy the Wish?

From start to finish Kate was treated like a real princess. We went from one amazing experience to another. Every Disney princess and character we met went out of their way to make Kate feel special and at ease. We all had permanent grins on our faces from start to finish!

### What was the most important aspect of the trip?

For us, it was that our wonderful nurse Catherine was able to come with us on the trip. She looked after Kate through the night, and this meant that Mark and I could sleep and be full of energy to enjoy our holiday with Kate to the fullest. We had so many wonderful adventures and we are forever grateful to you all for helping make this trip wonderful and as stress free as possible.

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# Review of the Year

Dear Friends,

Our mission – to grant the wishes of children aged between 3 and 17 living with life-threatening medical conditions, to enrich the human experience with hope, strength and joy – remains steadfast.

Our Annual Report for 2018 centres around the 211 wishes granted with 166 families travelling overseas and 45 children receiving wishes granted at home. We are extremely proud of the number of wishes granted and the impact that those wishes have had, not only on the children involved, but on each family as a whole. Every letter, note and card received from wish families following a wish empower our team of staff and volunteers to strive to do more so we can increase the reach of Make-A-Wish nationwide and bring that hope, strength and joy to every family that needs us.

In a world marked by illness and often complicated by lengthy treatment regimes, children described feeling powerless over decisions made about their health and lives. We believe that every child deserves to be happy, not least a child facing a life threatening illness. By facilitating children to choose their own wish, we are reinstating control back to the child, allowing them to have something personal to them, bringing them happiness at a difficult stage of their lives.

*"It isn't always necessary to cure in order to heal."*  
– James B. Fahner, MD, FAAP, Chair, Make-A-Wish Medical Advisory Council

As Make-A-Wish Ireland receives no government funding, we rely entirely on the generosity of our public supporters, corporate donors, as well as the wonderful support we have received from trusts, bequests and foundations to raise much-needed

resources which allow us to fund our wishes. This report details our activities across the areas of wish granting, community and events fundraising, regional co-ordination and volunteering. Through this report we aim to educate readers on the many ways funds are raised while thanking those whose efforts allow us to do our work.

We would like to take time to thank the Board of Directors of Make-A-Wish Ireland for its tireless support, direction and governance over the past twelve months. Its vigilance has kept us in good stead and will continue to ensure Make-A-Wish Ireland maintains the highest standards of accountability and transparency.

General Data Protection Regulation (GDPR) came into law on 25th May 2018 and we continue to monitor our standards relating to data protection to ensure they remain in line with the new legislation. We have implemented an upgrade to our Customer Relationship Management system and have engaged the services of a Data Protection Officer to ensure that our policy relating to all personal data held by Make-A-Wish Ireland is maintained.

In January the charity changes its year end reporting date to 31st August, from 2019 onwards, which will bring Make-A-Wish Ireland's reporting dates in line with other world affiliates. This means that 2019 will cover a shorter, eight-month period of accounting and wishgranting.

To end, we would like to thank our committed staff, volunteers, donors and most of all our wish families, who make our work possible. Each year we try to progress, improving on the year before, and we look forward to moving ever closer to achieving our vision of granting the wish of every eligible child in Ireland.



A handwritten signature in black ink, appearing to read 'Gerry Prizeman'.

Gerry Prizeman  
Chairperson



A handwritten signature in black ink, appearing to read 'Susan O'Dwyer'.

Susan O'Dwyer  
Chief Executive

# Ava's Wish Story



*I wish to meet Beauden Barrett and the All Blacks Team*

**Ava, 11, Kildare**

Ava lives with multiple medical conditions. When she was 3, mum, Laura, brought her into Tallaght Hospital. "She had a bug and just wasn't right. Within 24 hours she was diagnosed with type 1 diabetes and epilepsy. Her autism didn't develop for another 1½ years. Life is a daily constant of planning and organising. We need treatment sheets for what to do when she has a low sugar, or high sugar reading, or for when she has a seizure. When you throw into the mix the impact a head cold can have, it's a lot. A few years ago Ava went into what is called 'stasis' which is effectively a permanent seizure, and had to have brain surgery. So, if ever a child needed a treat it was Ava".

She practices rugby place kicking in her back garden and thinks that Beauden Barrett is the

'main man'. Her wish, in 2018, was to meet the All Blacks, and to give Beauden Barrett a hug. Make-A-Wish, with the help of our friends in Irish Rugby and New Zealand Rugby, set about granting that wish.

In late November 2018, we were contacted by the All Blacks during the week building up to their Autumn International game against Ireland. They invited Ava and her mum, Laura, to the Captain's Run at the Aviva Stadium on Friday afternoon. Ava was thrilled, letting out yelps of excitement as the news was delivered that she was going to meet the team. That day is the most special memory that Laura has with Ava.

Ava and Laura sat on the 22, and watched their training session. When a ball bounced into the



stand, Ava threw it back to Jordi Barrett and waved at him. Later when she met him, he thanked her for throwing the ball – she was in awe!

Beauden was the last player off the pitch that day, and it was he who came over to Ava and gave her the hug. Both Jordi and Beauden Barrett signed a miniature All Blacks ball, with Ava immediately christening it the 'Barrett Ball'! They posed for photographs, answered her questions and just gave her so much of their time. All the players were wonderful, and genuinely looked pleased to meet their super fan.

Laura was so glad that this special treat came through. "As a mum, I am so glad that there is an organisation like Make-A-Wish who recognise what the kids have to go through. We don't know what the future holds for Ava." Ava's illness will stay with her, but so also will this magical day when she met her hero's and hung out with the All Blacks.





## WISHGRANTING REVIEW 2018

Every year the wishgranting department adapts to new trends or features for wishes, be it new attractions in theme parks, a new waterpark opening, or new faces in the ever-changing landscape of the celebrity world. We spend time researching the latest You Tubers and gamers from around the world to ensure that we are up to speed with the names and language long before we sit down and talk to the wish child themselves.

While many families ask for the same broad wish, for example, I wish to go to Disneyland, each wish is different. It is different because each family has varying needs and expectations and of course each child is unique. There are many steps involved in granting a wish and one of our key goals is to ensure that the family has a stress free time so they only see the magic of the wish. Behind the scenes there is an awful lot of medical paperwork, passport requirements, insurance considerations, medical equipment needs – does the child require oxygen, are they on liquid feed, do they need suction machines, is their wheelchair motorised, and are they able for the wish that they have asked for? It is really important for us that all of this happens in the background so the family are not stressed in any way during the wish.

We also have a great relationship with the hospitals, both national and regional, and with all the medical staff involved in the overall care and treatment of our wish children. We cannot thank them enough for all their assistance in granting wishes throughout the year.

2018 saw us grant 211 wishes nationwide. We are proud that it included wishes in every county in the Republic of Ireland, the first time this has happened since our inception in 1992. This was thanks in part to the appointment of regional co-ordinators in the South West and South East.

The variety of wishes we saw through 2018, varied greatly throughout our four categories. We granted 22 ...I wish to meet, 157...I wish to go, 30 ...I wish to have and 2 ...I wish to be... wishes. Some of the more extraordinary wishes were meeting Dwayne Johnson (aka The Rock), Nathan Carter, Harry Kane, and Supervet Noel Fitzpatrick; going on a family holiday to Disneyland Paris, and The North Pole; having a gaming console; a climbing frame; a sensory playroom; and being a Zookeeper or a Princess.

As well as granting wishes to children living in Ireland, Make-A-Wish Ireland facilitates wishes for overseas children whose wish is to visit Ireland or to meet a celebrity in Ireland. In 2018 we welcomed 19 wish children and their families from abroad to Ireland – our highest number since our inception. We prepared itineraries for each of the visiting families ensuring they maximised their time in Ireland and provided them with helpful hints and emergency contact details. 18 children and their families arrived from America and 1 arrived from Greece to meet an Irish celebrity.

It is an honour to be able to grant wishes to children living with life-threatening medical conditions. As already mentioned, each child's story is different and anything we can do to help them have a better time and forget about hospitals and treatments makes our job as wishgranters so special. It is these children and their families who keep us inspired. We are further indebted to the many volunteers nationwide who liaise with families and children in every part of Ireland, without whom these wishes couldn't be granted.

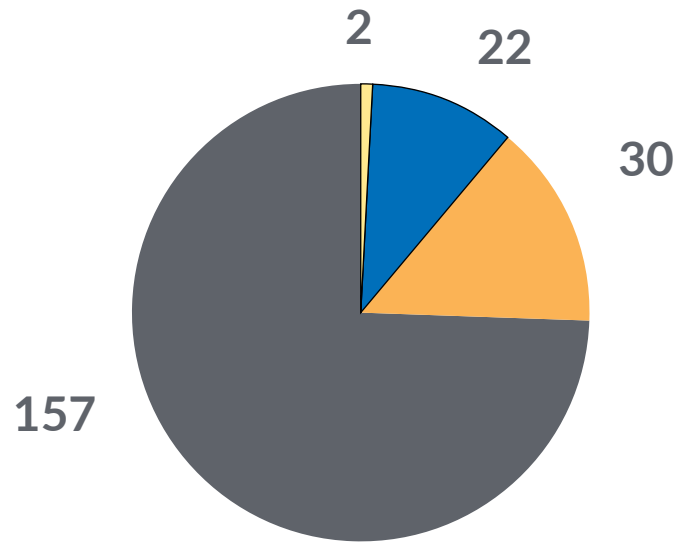


*Cathy Elliott*

**Cathy Elliott**  
Wishgranting Manager

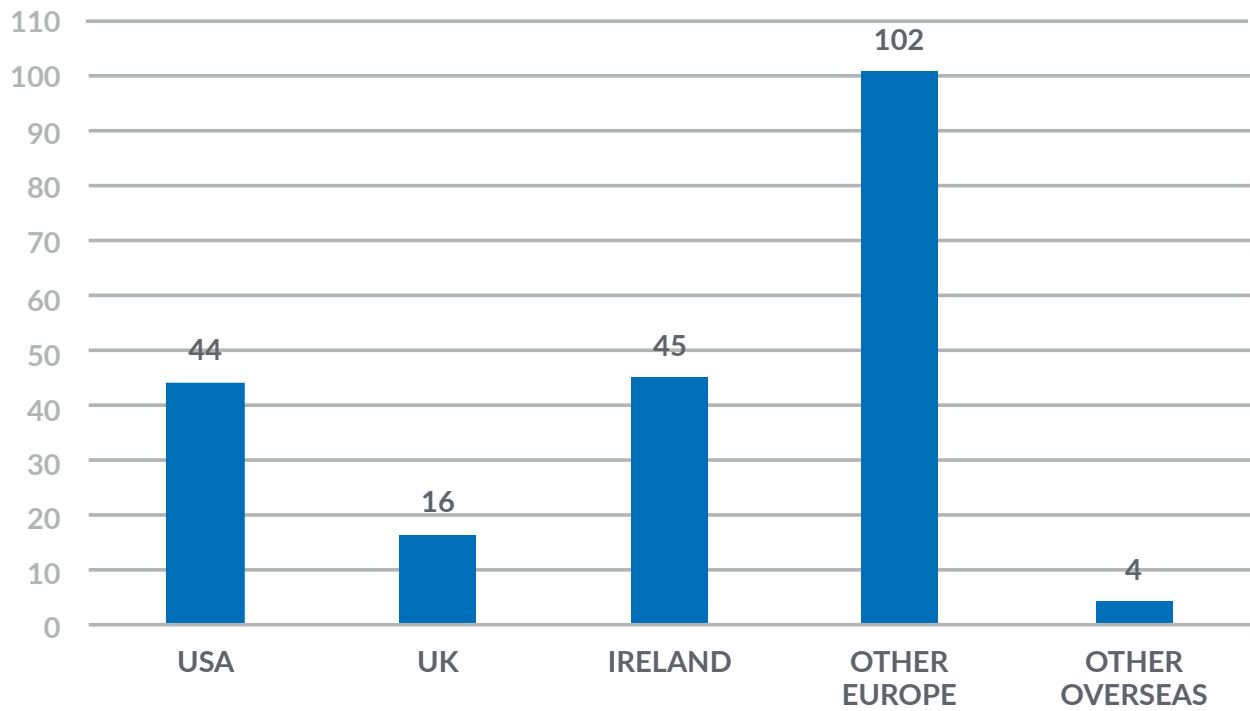


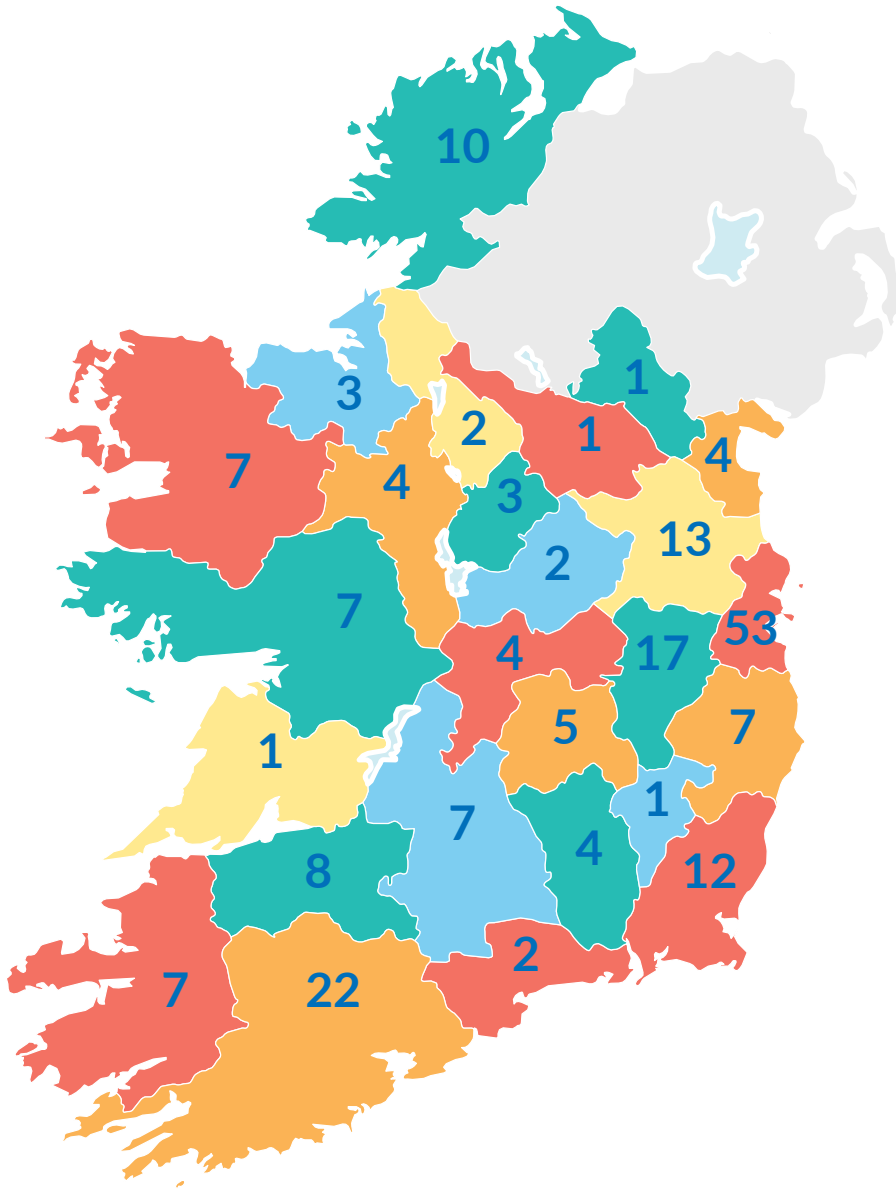
## WISH TYPES



● *To Meet*      ● *To Have*      ● *To Go*      ● *To Be*

## WISH LOCATIONS

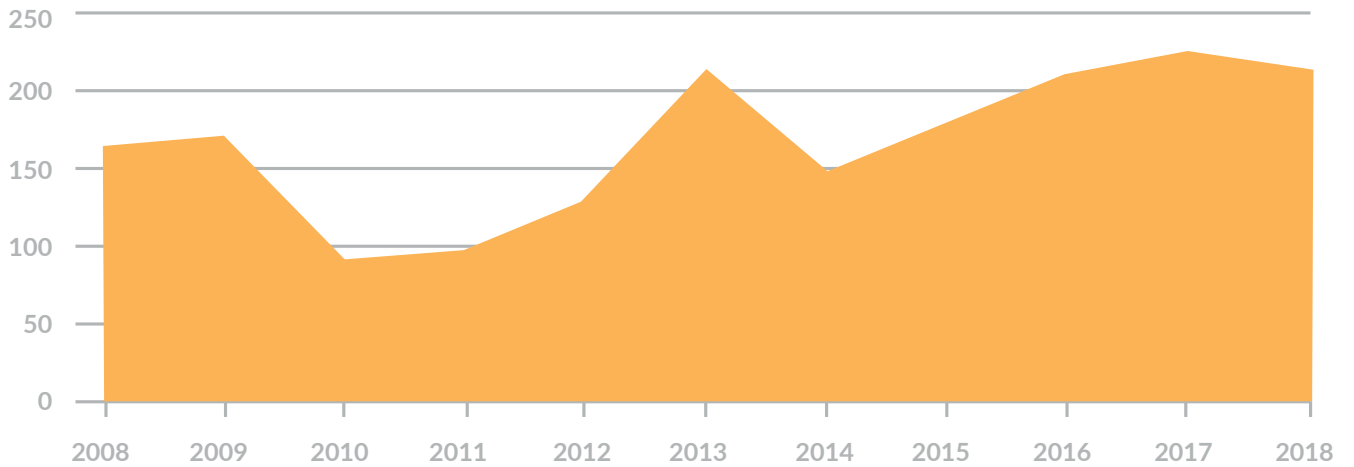




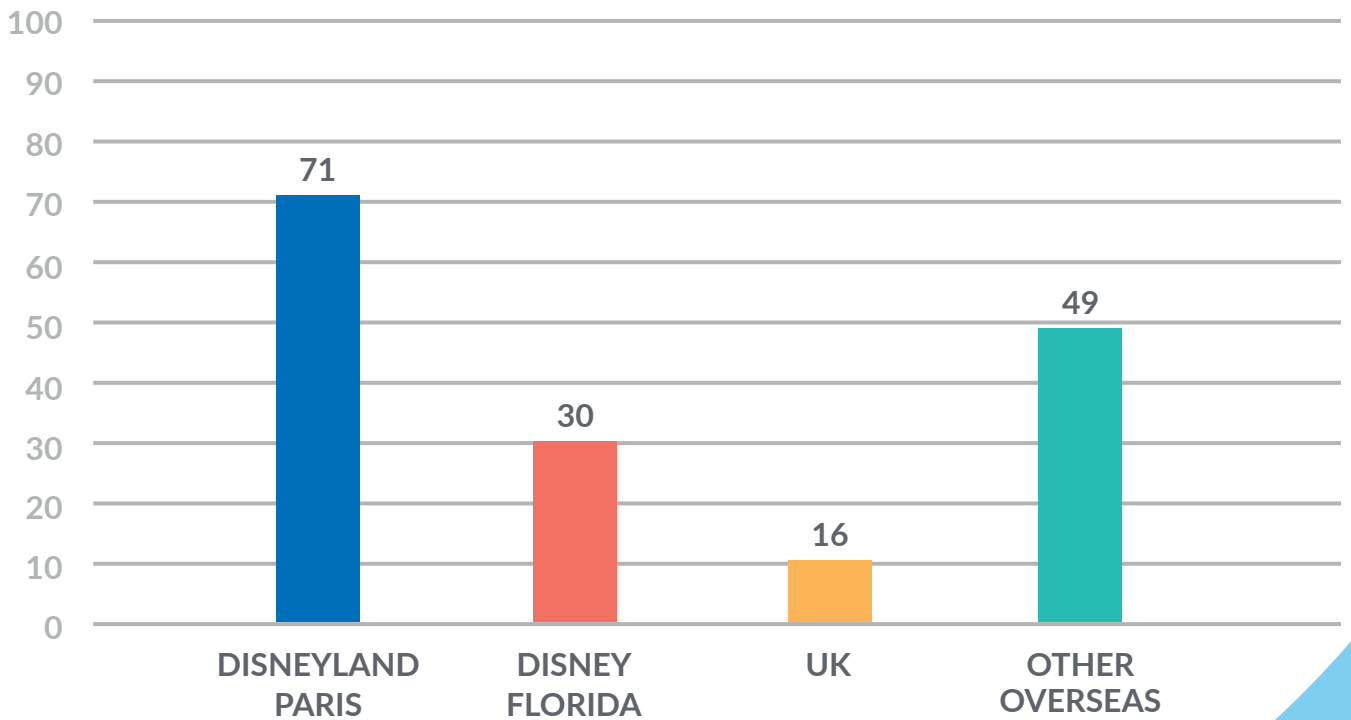
**211 Wishes  
Granted  
1n 2018**

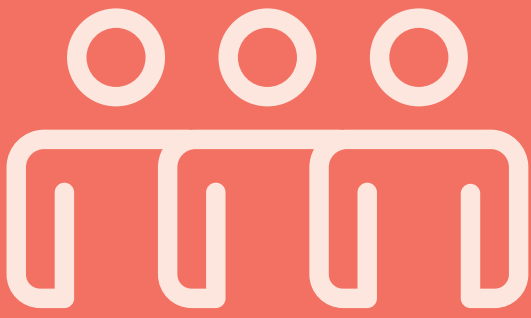


## WISHES GRANTED IN THE LAST 10 YEARS



## OVERSEAS WISHES





## Community and Events Fundraising Review 2018

As a charity we rely on the generosity of our passionate public supporters and the ingenuity of corporate-led fundraising initiatives to grant wishes to children living with life-threatening illnesses. We have such admiration and gratitude towards the people who organise events in their local community, who take part in a challenge or donate their time to volunteer for us.

Wish Day 2018, our annual fundraising day, raised just under €100,000. Even the 'beast from the east' didn't stop our 1,246 volunteers on the day, working within their local communities at 226 collection points around the country. We could not have achieved this wonderful figure without the help of each one of these people. They show the true meaning of community, where shared values make the greatest impact to the lives of those we help.



We would like to acknowledge the wonderful support Make-A-Wish received from trusts, bequests and foundations through 2018.



Donations were received from Alice's Wonderland Foundation, Rosie & Jim Foundation, Hospital Saturday Fund, Hope for Cian Fund, The Saving Grace Trust, Mercy University Hospital Foundation and the Ladies Guild at the National Children's Hospital. We utilised these funds to grant very specific wishes for children including the installation of sensory bedrooms and gardens, as well as multiple magical trips to Disneyland and Lapland. This support is vital for our success and we offer our sincere thanks.

Our Marathons and Challenges team had a fantastic 2018. Rope for Hope, the annual abseiling event, now in its third year, raised over €90,000. This year, three brave wish mums and one wish dad took part in the abseil, and special mention needs to go to wish dad, Ivan Martin who raised an incredible €4,571. We hope this event will continue to strengthen in support and help raise the profile of Make-A-Wish around the country.



The Dublin City marathon helped raise over €25,000 thanks to participants running on behalf of Make-A-Wish. Friends, Barry Brennan, Orna Donnelly and Eoin Markham ran in memory of Séimí, and raised €13,000 alone this year, bringing their personal total to €31,400 over the past three years of taking part in this event. Thank you to each participant, fundraiser and volunteer involved.

Last year's events ran the gamut from a Santa's Grotto, and Dart Competitions, to Tractor Runs, Golf Classics, Music Festivals, and Skydives. One of our supporters, John McHugh had a novel idea with his Raise-A-Tonne campaign. We spent 3 days on Grafton Street in Dublin with a one tonne dump truck and raised €5,000. Northside Shopping centre did a Vintage Santa Bus Run where we picked up children from St. Michael's House in Glasnevin and brought them on a bus with Santa and Mrs Claus to Santa's Grotto in Northside Shopping Centre. The Kingscourt Tractor Run in Cavan raised over €12,000. Westportif Cycle raised over €3,000 whilst other challenges included the Town2Town Cycle raising €8,000; Coast to Coast Cycle which raised €5,000; Show-jumping Ireland which raised €15,000 and Boat Row which raised €4,788 this year alone.

The Kids for Wish Kids Schools Entrepreneurship Awards are now in their 4th year and help translate the ingenuity, energy and business acumen of secondary school students into magical wishes for brave children in Ireland. We

couldn't host these Awards without the invaluable sponsorship of SSE Airtricity, and each year sees an increase in the quality, innovation, and funds raised from the student teams involved. We hope to continue growing this area as one of our creative projects and hope that the number of schools applying will increase with each year's success.



Through community fundraising we grant wishes in every county in Ireland, so all of our donors can be assured that the money they raise will make a difference in the lives of local children and their families. We simply could not do this without our Community Fundraisers and the incredible generosity and commitment that they show us. Thank you for your continued support, it means the world to us.



*Irene Timmins*

**Irene Timmins**  
Head of Fundraising

## REGIONAL CO-ORDINATORS REVIEW

With the advent of the regional co-ordinator role, created in 2017 to heighten awareness about Make-A-Wish countrywide, and the appointment of Tricia Quinn in the North West of Ireland, we saw a doubling of wishes granted in Donegal, from 5 in 2017 to 10 in 2018. Furthermore, for the first time since its inception, we are proud to say that the charity granted wishes in every county in the Republic of Ireland in 2018. This was due to a number of initiatives and changes in the organisational structure.



much more. The festival supports Make-A-Wish annually, and last June bank holiday weekend did not fail to deliver, with €7,000 raised, and 8 volunteers on hand to help out all weekend.

September saw the annual volunteer gathering of Make-A-Wish take place in Hodson Bay Hotel, Athlone. Tricia and Elaine co-ordinated

New county teams of volunteers were established in Galway, Donegal, Sligo and Mayo. The setting up of these teams allowed Tricia Quinn to change her focus to the South East, covering Waterford, Wexford, Kilkenny, Carlow and Tipperary. A second regional co-ordinator, Elaine Buckley, was then hired in August to cover the South West, specifically Cork, Kerry, Clare and Limerick.



Cowboys and Heroes Country Music Festival runs annually in June with top Irish and American acts, horse shows, American car shows, rodeo and

the gathering which welcomed guest speaker Gerry Duffy, who was joined by Board Member, John Doran, Chief Executive, Susan O'Dwyer and

Wishgranting Manager Cathy Elliott. There were 40 volunteers in attendance, and we would like to take this opportunity to thank every one of them for their continued support and tireless work in so many areas. We truly cannot grant wishes without them and we would like to offer sincere thanks to all our volunteers for continuing to go above and beyond.



Wear What You Wish was a new radio campaign which launched in October 2018. Our media partner, WLR (Waterford Limerick Radio) featured wish families through a week long radiothon raising over €16,000 locally.

In addition to the fundraising element of the Make-A-Wish Ireland teams, we have been able to assign a wishgranting volunteer to every wish in the North West and Waterford which creates a personal connection for both wish families and volunteers, and in turn enriches the wish experience for both parties.



Kids4WishKids Awards have already been mentioned under Community & Events Fundraising, however a special mention needs to go out to all the regional schools who took part in this entrepreneurial awards programme through 2018. Waterford regional airport's airspace was closed for a short time while the TY Students from nearby De La Salle College took part in a Santa Dash on the runway to end a very successful year's fundraising in the region.

At Make-A-Wish Ireland we are incredibly lucky to have such a passionate and committed group of volunteers. We truly can't grant wishes without them and we would like to offer sincere thanks to all our volunteers for consistently going above and beyond in 2018.



**Tricia Quinn**  
Regional Co-ordinator,  
South East



**Elaine Buckley**  
Regional Co-ordinator,  
South West



# MEET OUR VOLUNTEERS



*“I now assist with wish family visits – for me it’s where the real magic lies. Wish visits bring everything full circle and you understand even more why fundraising is key.”*

Having spent many years employed in the Insurance industry, I took a leap of faith in 2002 and opted for a complete career change working with children and adults with intellectual disabilities. I’m passionate about children and their well-being and I took early retirement from my job in June last in order to pursue other avenues and dreams; one of them being to volunteer with Make-A-Wish Ireland.

I choose to volunteer to try and make a difference for the better in the lives of sick children. The work that Make-A-Wish does resonated strongly with me and I started volunteering in July 2017.

Wish visits top the list as my favourite part of volunteering for Make-A-Wish. A wish visit is when two volunteers visit a wish family and chat to the wish child and capture the wish of the child. Initially when I started volunteering it was mainly at fundraising events but having completed my training to become a Wishgranter, I now assist with wish family visits - for me it’s where the real magic lies. Wish visits bring everything full circle and you understand even more why fundraising is key. You leave a wish visit wanting to make that difference, granting that child’s one true wish.

Just before Christmas I delivered an itinerary to a child for his family to visit Disneyworld. Despite his everyday challenges, his smile lit up my world. The sheer joy and the energy felt that day cannot be expressed in words. Knowing you are making the difference that switches a child’s mindset from treatments and therapies to a wish that will create so many magical memories for the family and see them through tougher days, makes volunteering so special.

I feel very privileged to have seen and heard first-hand the difference that a wish makes to the child, siblings and parents. Through wishes, a child, living with a life-threatening illness, can realise that anything is possible.

If I was asked to give guidance to someone who is thinking about volunteering, my advice in three words would be... ‘Go for it!’ There are so many aspects to volunteering with Make-A-Wish; there really is something for everyone, from fundraising, attending events, wish visits, to office work. It’s energising, rewarding and offers great flexibility too!

**Mary Prosser, Dublin 16**



# MEET OUR VOLUNTEERS

*“One of my favourite things about being a Make-A-Wish volunteer is the great friends I have made along the way. The fun we have both planning and executing events is fantastic, and so rewarding”*



My Name is Tara Collins. I am a Mum to Kayla, age 8. I am a childminder in my own home and have been aware of Make-A-Wish for several years now.

A best friend's 6 year old son had his wish granted some years back and I saw the joy this brought to him and his whole family. At the time, I thought I would love to be able to help grant more wishes to children like Eoin but it wasn't until this year that I met with regional co-ordinator, Tricia Quinn, and found out more about volunteering and how I could actually get involved with the charity.

One of my favourite things about being a Make-A-Wish volunteer is the great friends I have made along the way. The fun we have both planning and executing events is fantastic, and so rewarding. I love the feeling of being able to give something back and I also feel very grateful for having a healthy child myself.

As part my volunteer work, I have met many wish children, but probably my most memorable moment as a Make-A-Wish volunteer was during a wish visit to a teenager. It wasn't that her wish was stand out or extraordinary, it was more that she was, and is such an amazing, inspiring young lady. That will always stay with me. It's this type of experience that makes what I'm doing with Make-A-Wish so worthwhile.

If I was asked for advice by someone who is thinking about joining Make-A-Wish as a volunteer, I would honestly say "Do it!". It will not take over your life. The Make-A-Wish team allow you to give as much as YOU can. You will receive full training and will not be asked to do anything you are not comfortable with. I promise you will get back way more than you give. JUST GO FOR IT!

**Tara Collins, Co. Tipperary**



## CORPORATE FUNDRAISING REVIEW

Corporate fundraising is a key component of Make-A-Wish Ireland, and the team had an exciting 2018 working on existing and new partnerships around the country. Building corporate partnerships takes time and effort on both sides, and the team have worked with business sectors including travel and hospitality, insurance, energy, transport, retail and pharmaceutical, to forge a relationship that works for everyone. Whether that involves donations, staff volunteering, local efforts or company proceeds, every relationship matters, and every action helps us grant wishes for hundreds of children each year.

Raising funds continues to be challenging. The charity space gets more competitive each year, and every charity matters. To those who champion us year after year, and to those who have just joined the Make-A-Wish family to raise awareness and funds for 2018, we thank you. Through your companies' efforts, you have helped us to grant 211 wishes throughout the year.



Our national partnerships are both a natural fit for us and a vital cog in building awareness and providing assistance with local efforts across the country. Now in their 7th year of partnership, our longest standing



charity partner, Dealz has 60 stores nationwide and are committed to giving back to the communities in which they operate. In recognition of their work, Dealz were awarded a Wish Star at Make-A-Wish's annual awards ceremony this year. Dealz Country Manager, Darren Jones said "We are delighted to have raised such an impressive amount for Make-A-Wish and being commended with a Wish Star. I'd like to take this opportunity to thank our colleagues for really getting behind our fundraising efforts over the last seven years and to all our supportive customers for their generous contributions. The charity truly brings such joy and happiness to each of the Wish children, so it's amazing to be part of something so rewarding."

National support comes in many forms, none bigger than those in retail, and we are extremely fortunate to have some wonderful partnerships in this area, providing on-the-ground visibility in towns and villages throughout Ireland.

Debenhams, now in their 6th year of partnership, have 11 department stores around Ireland, and their enthusiasm and drive for new fundraising initiatives by their staff amazes us each year.

Similarly, we see Marks & Spencer employees fundraise in-store and the retailer has continued to offer support for our charity Black-Tie event, the Crystal Ball. Over 4 amazing years of partnership, Woodie's Heroes campaign has donated proceeds to several charities in Ireland, including Make-A-Wish. Their branch network has also taken to the roads, fundraising the length of the country, with two teams cycling North and South routes, converging in Dublin this year.



Another one of our retail partnerships, this time on an international scale, is GameStop. With 191 stores in Northern Europe, of which 50 stores are in Ireland, GameStop helps in two significant ways. They help raise funds through their stores and donate gifts-in-kind for gaming wishes, of which there are many!

Each year, we aim to encourage students to develop commercial skills and foster a greater level of social enterprise among their school communities. The culmination of these efforts is the annual Kids for Wish Kids Awards, an event that could not take place without a major sponsor. In the energy sector, SSE Airtricity have been multi-faceted in their approach to working with Make-A-Wish; from donations-in-kind, and employee fundraising, to the essential sponsorship of these annual awards.

From one award to the next. The Wish Star Awards are our way of saying thank you, from the large to the small donors, for all they do for Make-A-Wish Ireland. For the second year running, the Sandymount Hotel have sponsored the Wish Star Awards. Added to this, having a charity partner



in the hospitality sector allows us to host wish families travelling to Dublin, as donations-in-kind, a gift that cannot be underestimated when we deal with so many families each year.

Now into its 3rd year, our Corporate Christmas Appeal continues to go from strength to strength. Raising over €115,000 in 2018, we would like to thank Mitsubishi Electric for supporting our marketing efforts in getting the Appeal up and running.



A key partnership is our Radiothon with Classic Hits. Wish Week features stories, letters and interviews with our wish families daily for a week, where families share the impact a wish has on their child and what life is like living with a life-threatening illness. The stories are emotional, uplifting and honest and the public support has been enormous. In 2018, Wish week raised a fantastic €52,000 for Make-A-Wish.



In June 2018, Gareth Crowe, Head of Fundraising moved on to pastures new. It took some time to fill this important appointment and in December 2018 we welcomed Justyna Drogomirecka. Justyna brings 20 years of corporate fundraising experience within the charity sector and is a great addition to Make-A-Wish Ireland.



As is the nature of corporate fundraising, relationships end, and new ones start. We look forward to building new and mutually beneficial corporate partnerships with like-minded companies working on shared values, staff engagement and creativity throughout 2019.

We remain committed to not only sustaining but developing and growing our existing partnerships by providing the highest level of service, feedback and support to all our corporate friends. We look forward to evolving in 2019 and to sharing the journey ahead with you all.



**Justyna Drogomirecka,**  
Head of Business Development



## BOARD & COMMITTEES



**Gerry Prizeman**  
(Chairperson)  
*Principal, Prizeman Consulting*  
Appointed March 2014



**Marie Treacy**  
(Treasurer)  
*Chartered Accountant*  
Appointed June 2014



**Connor Quigley**  
(Secretary)  
*Solicitor, Ahern Rudden Quigley Solicitors*  
Appointed November 2014



**Basil Elnazir** PhD, FRCPCH, FRCPI, DCH  
*Consultant Paediatrician*  
Appointed November 2014



**Sinéad Mahon**  
*CS AG Dublin Branch Manager,  
Credit Suisse AG Ireland*  
Appointed October 2016



**Orlaith McCarthy**  
*Solicitor, Byrne Wallace*  
Appointed April 2013



**Fiona Mullan**  
*Head of HR International,  
Facebook*  
Appointed May 2015



**Mick Sweeney**  
*Chief Executive Officer,  
PineBridge Investments*  
Appointed February 2018



**Mark Henry**  
*Central Marketing Director,  
Tourism Ireland*  
Appointed June 2014  
Resigned June 2018



**John Doran**  
*Educator and Author of  
Ways to Wellbeing*  
Appointed June 2018

**Audit Committee**  
Marie Treacy (Chair)  
Orlaith McCarthy  
Sinéad Mahon

**Nominations / Remunerations Committee**  
Fiona Mullan (Chair)  
Sinéad Mahon  
Mick Sweeney

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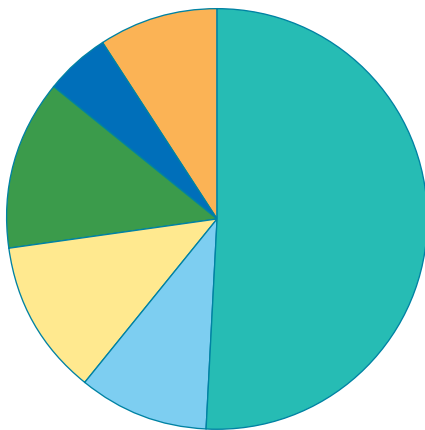
Board Meeting Attendance 2018		
Board Director	Eligible meetings	Meetings attended
Gerry Prizeman	5	5
Marie Treacy	5	4
Connor Quigley	5	2
Basil Elnazir**	5	0
Sinéad Mahon	5	5
Orlaith McCarthy	5	5
Fiona Mullan	5	3
Mick Sweeney	3	3
Mark Henry	3	1
John Doran	3	3

\*\*Resident in U.A.E



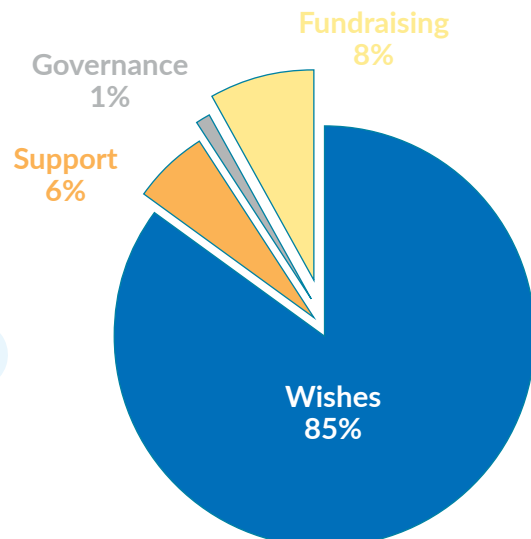
## KEY METRICS

### SOURCE OF FUNDS



- Donations 51%
- Donations in Kind 10%
- External Events 12%
- Marathon & Challenges 13%
- Wish Day 5%
- Other 9%

### EXPENDITURE



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**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

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**DIRECTORS' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**





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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**LEGAL AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**Directors**

Gerry Prizeman (Chair)  
Connor Quigley (Secretary)  
Marie Treacy (Treasurer)  
John Doran (appointed 23 June 2018)  
Basil Elnazir  
Mark Henry (resigned 23 June 2018)  
Sinéad Mahon  
Orlaith McCarthy  
Fiona Mullan  
Mick Sweeney (appointed 15 February 2018)

**Company registered number**

365449

**Charity registered numbers**

CHY 15267 and 20052256

**Registered office**

Unit 2, Leopardstown Business Centre, Ballyogan Avenue, Leopardstown, Dublin 18

**Company secretary**

Connor Quigley

**Chief executive officer**

Susan O'Dwyer

**Independent auditor**

Woods and Partners Limited, 24 Priory Office Park, Stillorgan, Co. Dublin

**Bankers**

Bank of Ireland, St. Stephens Green, Dublin 2

Rabobank, Charlemont Place, Dublin 2

**Solicitors**

Flynn O'Driscoll, Business Lawyers, No 1. Grant's Row, Lower Mount Street, Dublin 2

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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**DIRECTORS' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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The Directors present their annual report together with the audited financial statements of Make-A-Wish Foundation (the "company"; the "Charity") for the year ended 31 December 2018. The Directors confirm that the Directors' report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice ("SORP") "Accounting and Reporting by Charities" applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard 102 ("FRS102").

### **Objectives and activities**

#### **a. Policies and objectives**

The Charity is dedicated to granting the wishes of children between the ages of 3 and 17 years living in Ireland with life-threatening medical conditions to enrich the human experience with hope, strength and joy. The funds held within the Charity may be utilised to achieve this objective.

#### **b. Strategies for achieving objectives**

The strategies which the Charity has adopted in order to achieve its objective are to enlist, solicit and seek corporate and individual funding, to raise and increase public awareness of the Charity and to establish relationships with the medical community. Annually the key objectives for the organisation are submitted to the Board of Directors for review. Once approved, they are reported upon at each Board meeting using a traffic light system.

During the year, the Directors and management reviewed their current strategic plan of the Charity's operations and direction, which focused on five core areas of wishgranting, volunteering, fundraising, data protection and marketing.

The Charity's goal is to grant as many wishes as possible by increasing the level of funds raised. At the same time the Charity wishes to maintain the magic of the wish and the joyful experience for the children and their families. This activity is further being supported by a growing, dedicated, well trained, and passionate network of volunteers across the country, which the Charity aims to develop further in 2019. The Charity employs two Regional Coordinators throughout the country to further develop and grow the Charity outside of the wider Dublin region.

#### **c. Activities for achieving objectives**

Since 1992, the Charity has granted wishes for more than 2,300 brave children across the country. In 2018, 211 (2017: 221) wishes were granted to children. The Charity appreciates the continued passion and commitment of corporate partners, private donors, external fundraisers, schools and volunteers. The level of wishes granted is a testament to the generosity of the Charity's corporate and personal donors as well as the strength and dynamism of its staff and volunteers.

The Charity is looking forward to another busy period in 2019 when it is hoped that 126 wishes will be granted in the period to 31 August 2019 (the Charity is changing its year end reporting date to 31 August from 2019 onwards). The strategy adopted by the Directors is expected to continue to promote and develop ideas, initiatives and activities that will enable the Charity to achieve its objectives of granting wishes for a greater number of children into 2019 and beyond.

#### **d. Volunteers**

The Charity has in the region of 210 active volunteers nationwide. They are involved in all aspects of the

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**MAKE-A-WISH FOUNDATION**  
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**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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organisation including wishgranting, fundraising, governance and office administration. The time commitment of volunteers depends on their work and family circumstances and the Charity recognises and appreciates any time a volunteer can give.

Make-A-Wish relies heavily on its growing volunteer base to not only help with fundraising but to assist the Charity in meeting its wish children and helping them to determine their one true wish. 2018 saw the Charity continuing to build its volunteer teams around Ireland by appointing a second Regional Coordinator in order to help deliver on this goal.

A focus for the Charity next year will be continuing to work towards and achieving the Investing in Volunteers Quality Standard. The Charity wishes to grow its volunteer base throughout the country ensuring that each and every volunteer feels valued and knows that they are making an impact.

### **Achievements and performance**

#### **a. Key performance indicators**

The Charity has identified key performance indicators, which are focused on by management and the Board of Directors, as follows:

- Number of wishes granted
- Ensuring wish costs are within an approved range
- Net income generated
- Cash balance at period end to fund objectives
- Pipeline of wish applications
- Achievement of fundraising targets

These key performance indicators are reviewed on a monthly basis by management and the Treasurer and discussed at each Board meeting. Each year, the Board agrees a budget which incorporates a target number of wishes to be granted in the year, targets for income generation in various areas and expenditure levels for wishes granted, fundraising costs and overheads. Reports are prepared on a monthly basis and reviewed by the Board and any variance between target and actual is discussed.

Make-A-Wish receives no Government funding. All of the Charity's funding is generated from its Corporate partners, private donors, external fundraisers, schools and colleges and other entities. The Charity re-engages with its donors on an ongoing basis to ensure that it has sufficient resources in place to fulfil its mission year after year.

#### **b. Review of activities**

During the year, the Charity raised funds through public donations and numerous fundraising events. Costs included direct costs of fundraising as well as various indirect support and administrative costs.

The Charity granted 211 wishes to truly inspirational children throughout the country. In 2017 the Charity granted wishes in 25 counties while in 2018 it was delighted to grant wishes in every county in the Republic of Ireland.

Over the years the Charity has focused on building its corporate base by developing strong relationships with its partners. It believes in the importance of working together to ensure that both parties benefit from the association. Partners such as Debenhams, SSE Airtricity, Snack Basket, Dealz, Woodies, Mitsubishi Electric and many more continue to work tirelessly to assist the Charity in granting more wishes. Raising funds continues to be challenging and without the support of its donors, its current corporate partners and the fantastic support of its volunteer community, the Charity would not be able to achieve its current level of wishgranting.

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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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There was a focus during the year on building the Charity's grants and bequests funding and the outturn for the year demonstrates significant potential in this area moving forward. 2018 was the first year that the Charity was not the beneficiary of a large association partnership and unquestionably this did have an affect on income for the year. However, the Charity continued to build on the success of its campaigns such as the Corporate Christmas Campaign and in its third year, the target was exceeded by 19%.

The Charity continues to generate income through a range of fundraising activities. These include Wish Day, Crystal Ball, Marathons, Challenges and other External Events. The Charity is grateful to all who continue to raise funds and support in this way.

Make-A-Wish Ireland is an affiliate of Make-A-Wish International and as such follows guidelines set down by the international head office. One such guideline is a financial period end change to enable all affiliates around the world to be aligned. Therefore Make-A-Wish Ireland will be adopting an August year end which will give rise to an 8 month period in 2019.

The results for the year are set out in the Statement of Financial Activities on page 13 of the financial statements.

**c. Investment policy and performance**

The objective of the Charity's investment policy is to maintain sufficient liquidity while ensuring maximum security, meeting ethical standards and achieving the highest possible returns. Interest earned is applied to the causes of the Charity. Investment income was broadly consistent with 2017.

**d. Factors relevant to achieve objectives**

There are four key factors relevant to the Charity to enable it to achieve its objectives and these are:

- A focused fundraising and marketing strategy that is built on innovation and engagement with the public;
- A growing volunteer community throughout the country;
- An executive management team that continue to perform in their key roles and objectives and
- A committed Board of Directors who direct, oversee and support the executive management team.

**Financial review**

**a. Going concern**

The Directors are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**b. Financial risk management objectives and policies**

The Charity's financial risk management objectives and policies involve identifying risks and opportunities across the Charity, assessing the potential impact of these risks and providing a method for addressing these potential impacts by either reducing threats to an acceptable level or achieving opportunities.

The risk review process consists of activities to identify, categorise, describe, and assess risks. The outcome is a list of described risks which are clearly mapped to objectives and prioritised according to risk assessment criteria which are reviewed, challenged, discussed and agreed by the Directors. The described risks are reviewed annually and any additional risks that are recognised are incorporated into the register and given an appropriate risk score.

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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**c. Principal risks and uncertainties**

The Directors have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity. The Directors are satisfied that systems and procedures are in place to mitigate against exposure to the major risks. The Charity has prepared a risk register which the Directors review and update bi-annually to ensure that all risks are identified and risk management processes are implemented, so as, to mitigate against and manage such risks. The most recent review was conducted in December 2018.

The principal risks and uncertainties facing the Charity are as follows:

**Reputational risk**

The charity sector has suffered as a result of financial misappropriations and scandals in the past. This may impact on the external fundraising activities of the Charity. The Charity mitigates this risk by complying with best governance procedures and is signed up to the "Triple Lock for Charities" which includes:

- The Governance Code for the Community, Voluntary and Charitable Sector in Ireland
- SORP, the Statement of Recommended Practice, Accounting and Reporting by Charities
- The Statement of Guiding Principles for Fundraising

**Data protection risk**

The Charity receives and manages sensitive information in the course of its charitable activities. The Charity may be exposed to information technology security risks and cyber crime. In May 2018, the General Data Protection Regulation ("GDPR") came into effect which has significant implications for how personal data is managed and protected. The Charity has retained external consultants to assist it with its ongoing compliance with GDPR. The Charity makes ongoing strategic and tactical efforts to address the evolving nature of cyber threats and the challenges posed, including the revision of internal practices and controls in this area.

**Income target risk**

The Charity relies on fundraising, corporate and private donations, donations in kind and gifts for its income. The Charity receives no government funding. Each year, the Charity begins with no "guaranteed income", so in this regard, the Charity must earn all its income from a zero-base. This can present challenges and risks for management in terms of reaching income targets. Management endeavour to manage this risk by tightly monitoring all targets on a monthly basis, reviewing performance against these targets and reporting results to the Board.

**Wish application risk**

There is a risk that the number of children applying for wishes will decline and result in a fall off in wishes granted by the Charity. The Charity is acutely aware of this risk and aims to manage it by continuing to promote its activities nationally through regional co-ordinators and its volunteer base.

**Key personnel risk**

The Charity is managed on a day to day basis by its executive management team. The loss of any member of this team could result in a financial loss to the Charity due to the loss in skills and knowledge of the Charity, recruitment costs and staff training costs. The Charity endeavours to provide a comfortable and supportive work environment with the aim of retaining key management personnel.

**d. Reserves policy**

It is the policy of Make-A-Wish International that affiliates (including Ireland) maintain unrestricted funds, which are free reserves of the Charity, at a level which equates to approximately six months expenditure. This provides sufficient funds to cover management, administration and support costs and respond to urgent applications for

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**MAKE-A-WISH FOUNDATION**  
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**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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wishes which arise from time to time.

**e. Internal controls**

The Charity is financed wholly through fundraising from the general public thereby increasing the importance of having stringent internal controls in place. Due to the nature of funding received in charitable organisations, often through gifts and donations, there is an increased level of inherent risk associated with the treatment of cash receipts and credit card payments. Management have made strong efforts to strengthen the design and operating effectiveness of these internal controls and regularly review its controls to ensure they are designed appropriately and working effectively.

**f. Principal funding**

The Charity raised funds during the year amounting to €2,110,347 (2017: €2,188,027). Principal funding for the year arose from corporate and private donations, gifts in kind, and monies from fundraising activities.

**Structure, governance and management**

**a. Constitution**

The Charity is registered as a charitable company limited by guarantee, not having a share capital, under part 18 of the Companies Act 2014 and was set up and constituted under a Memorandum of Association. Make-A-Wish Foundation is a registered charity (CHY No.15267 and CRA No.20052256) and was granted charitable status under sections 207 and 208 of Taxes Consolidation Act, 1997.

The Charity is dedicated to granting the wishes of children between the ages of 3 and 17 years living in Ireland with life threatening medical conditions and to enrich the human experience with hope, strength and joy. The funds held within the Charity shall be utilised to achieve this objective.

There have been no changes in the objectives since the last Directors' Report and Financial Statements.

**b. Method of appointment or election of directors**

The directors who served during the year are listed on page 1.

None of the directors or secretary received any remuneration for their office during the year.

The oversight of the Charity is the responsibility of the Board of Directors who are elected and co-opted under the terms of the Articles of Association and the management of the company is the responsibility of the Executive.

**c. Policies adopted for the induction and training of directors**

The Directors promote a culture of development, learning and innovation to bring the greatest of ideas and skills to the fore and to the benefit of the Charity and the delivery of its mission. To this end, the Directors are encouraged to develop their skills through professional development and continuous upskilling in key areas of regulation, governance and best practice relevant to the Charities Regulatory framework in Ireland.

The Nominations and Remuneration Committee (discussed in more detail on page 7) identify and nominate, for the approval of the Board, candidates to fill board vacancies as and when they arise. Candidates are interviewed by the Chair, CEO and the committee and presented with an induction pack detailing information about the

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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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Charity and the role and responsibilities of Directors.

**d. Organisational structure and decision making**

The Charity is governed by the Chair and the Board of Directors, who make decisions at Board level regarding strategy in relation to the Charity. The Board met 6 times in 2018 (2017: 6). The Directors have appointed a strategic leadership team and have delegated a range of day to day decision making powers to this strategic leadership team including the chief executive officer, departmental managers and other responsible staff members.

An agenda is prepared in advance of each Board meeting which covers reporting on all aspects of the Charity's activities since the last meeting, review of ongoing events and proposals for any future plans that are being examined. Any decisions that are reserved for the Board are made at the meeting, recorded in the minutes and acted on post the Board meeting.

Board members are advised to avoid conflict between their personal interests, or the interests of any associated company or person, and their duties to the Charity.

The Charity has two committees that act in conjunction with the Board. The Audit Committee currently comprises a Chair, Marie Treacy, and two additional Board members, Orlaith McCarthy and Sinéad Mahon. Its primary responsibility is to assist the Board in fulfilling its responsibilities for ensuring proper accounting, financial reporting, proper internal controls and corporate governance procedures in the Charity. The committee met twice in 2018.

The Nominations and Remuneration Committee comprises Chair, Mick Sweeney, and two additional Board members, Fiona Mullan and Sinéad Mahon. Its primary responsibility is to regularly review the structure of the Board, identify and nominate suitable candidates and put in place processes for succession planning. The committee met twice in 2018.

**e. Related party relationships**

The Charity is an affiliate of Make-A-Wish International, which is based in Arizona, USA. There are 40 affiliates worldwide.

Decisions regarding the strategic direction of the Make-A-Wish organisation worldwide are taken after discussions at the bi-annual conferences which are attended by the majority of worldwide affiliates. However, affiliates are autonomous with regard to the day to day running of their activities.

The Charity is sometimes involved with the UK affiliate in relation to fundraising activities that cross the border between the Republic of Ireland and Northern Ireland. Where such situations arise all funds are divided proportionately between the Irish and UK organisations.

**f. Transparency and public accountability**

The Board agree policies, procedures and reporting mechanisms to make sure there is compliance with all relevant legal and regulatory requirements. The Charity is registered with the Charities Regulatory Authority ("CRA") and an annual audit is conducted each year by Independent Auditors.

An Annual Report is produced which includes a set of audited financial statements and is displayed on the Charity's website. All the codes and standards of practice to which the organisation subscribes to are publicly stated and available.



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**MAKE-A-WISH FOUNDATION**  
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**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**g. The Governance Code**

The Charity complies with the Governance Code (the "Code") for community, voluntary and charitable organisations in Ireland. The Charity is in compliance with the principles in the Code and a review was conducted in November 2018. This review was based on an assessment of the Charity's organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies need to be addressed. No significant matters were noted.

**h. Factors relevant to achieve objectives**

Targets for wishes can only be achieved by the hard work of both volunteers and wishgranting staff members. These targets can only be met if the fundraising department and external fundraisers can, in turn, achieve their targets, in order to have sufficient funding to grant wishes. External elements that can affect their efforts include negative PR in the sector, major international disasters and competition or scandals in the charity sector.

**Plans for future periods**

**a. Future developments**

The Charity's main target for 2019 is to continue to generate funds in order to sustain or increase the level of wishes granted annually. New corporate associations and extending external fundraising efforts is its primary aim, to ensure it continues its mission in both the year ahead and in the coming years. In 2019 it is the intention of the Charity to change financial year-end to 31 August in line with Make-A-Wish International.

**Dividends and retention**

The Charity is precluded by its Memorandum of Association from paying dividends, either as part of normal operations or on distribution of its assets in the event of a winding-up.

**Accounting records**

The measures taken by the Directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Unit 2, Leopardstown Business Centre, Ballyogan Avenue, Leopardstown, Dublin 18.

**Post balance sheet events**

There have been no significant events affecting the Charity since the year end.

**Directors' responsibilities statement**

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with applicable law and Accounting Standards (Financial Reporting Standard 102).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair

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**MAKE-A-WISH FOUNDATION**  
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**DIRECTORS' REPORT (continued)**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Disclosure of information to auditor**

Each of the persons who are Directors at the time when this Directors' report is approved have confirmed that:

- so far as that Directors are aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- that Directors have taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

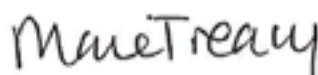
**Independent auditor**

Woods and Partners Limited, have indicated their willingness to continue in office as auditor. The Directors will propose a motion re-appointing the auditor at the annual general meeting.

This report was approved by the Directors, on 18 April 2019 and signed on their behalf by:



**Gerry Prizeman**  
Director



**Marie Treacy**  
Director

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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MAKE-A-WISH FOUNDATION**

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**Opinion**

We have audited the financial statements of Make-A-Wish Foundation for the year ended 31 December 2018 which comprises the Statement of financial activities, Balance sheet, Statement of cash flows, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charitable company's affairs as at 31 December 2018 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material

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**MAKE-A-WISH FOUNDATION**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MAKE-A-WISH FOUNDATION**

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misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2014**

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' report is consistent with the financial statements; and
- in our opinion, the Directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion, the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and financial statements are in agreement with the accounting records.

**Matters on which we are required to report by exception**

Based on the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

**Responsibilities of Directors for the financial statements**

As explained more fully in the Directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MAKE-A-WISH FOUNDATION**

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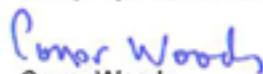
**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: [https://www.iaasa.ie/Publications/ISA-700-\(Ireland\)](https://www.iaasa.ie/Publications/ISA-700-(Ireland)). This description forms part of our Auditor's report.

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Conor Woods  
for and on behalf of  
**Woods and Partners Limited**  
Chartered Accountants and Registered Auditor  
24 Priors Office Park  
Stillorgan  
Co. Dublin  
18 April 2019

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	Unrestricted funds 2018 €	Total funds 2018 €	Total funds 2017 €
<b>INCOME FROM:</b>				
Donations and legacies	2	1,342,763	1,342,763	1,335,145
Charitable activities	3	764,990	764,990	850,219
Investment income	5	2,594	2,594	2,663
<b>TOTAL INCOME</b>		<b>2,110,347</b>	<b>2,110,347</b>	<b>2,188,027</b>
<b>EXPENDITURE ON:</b>				
Raising funds		184,016	184,016	210,182
Charitable activities	6	2,001,729	2,001,729	1,916,336
<b>TOTAL EXPENDITURE</b>		<b>2,185,745</b>	<b>2,185,745</b>	<b>2,126,518</b>
<b>NET (EXPENDITURE) / INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>(75,398)</b>	<b>(75,398)</b>	<b>61,509</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(75,398)</b>	<b>(75,398)</b>	<b>61,509</b>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward	20	1,990,103	1,990,103	1,928,594
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,914,705</b>	<b>1,914,705</b>	<b>1,990,103</b>

All activities relate to continuing operations.

The company had no gains or losses in the year other than those stated in the statement of financial activities.

The notes on pages 16 to 31 form part of these financial statements.

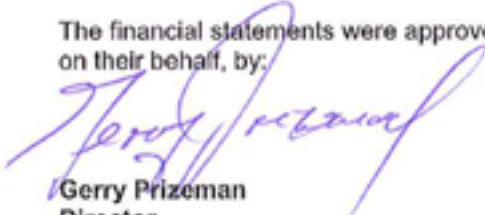
**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)  
**REGISTERED NUMBER: 365449**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2018**

	Note	€	2018 €	€	2017 €
<b>FIXED ASSETS</b>					
Tangible assets	15		468,725		470,211
<b>CURRENT ASSETS</b>					
Stocks	16	5,645		16,379	
Debtors	17	230,327		319,892	
Cash at bank and in hand	23	1,611,985		1,719,248	
			<u>1,847,957</u>		<u>2,055,519</u>
<b>CREDITORS: amounts falling due within one year</b>	18	<u>(265,827)</u>		<u>(331,599)</u>	
<b>NET CURRENT ASSETS</b>			<u>1,582,130</u>		<u>1,723,920</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,050,855</u>		<u>2,194,131</u>
<b>CREDITORS: amounts falling due after more than one year</b>	19		<u>(136,150)</u>		<u>(204,028)</u>
<b>NET ASSETS</b>			<u>1,914,705</u>		<u>1,990,103</u>
<b>CHARITY FUNDS</b>					
Unrestricted funds	20		<u>1,914,705</u>		<u>1,990,103</u>
<b>TOTAL FUNDS</b>			<u>1,914,705</u>		<u>1,990,103</u>

The Charity's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Directors on 18 April 2019 and signed on their behalf, by:

  
**Gerry Prizeman**  
Director

  
**Marie Treacy**  
Director

The notes on pages 16 to 31 form part of these financial statements.

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Note	2018 €	2017 €
<b>Cash flows from charitable activities</b>			
Net cash (used in)/provided by operating activities	22	<u>(3,376)</u>	<u>97,736</u>
<b>Cash flows from investing activities:</b>			
Interest receivable		2,594	2,663
Purchase of tangible fixed assets		<u>(27,953)</u>	<u>(11,912)</u>
<b>Net cash used in investing activities</b>		<u>(25,359)</u>	<u>(9,249)</u>
<b>Cash flows from financing activities:</b>			
Repayments of borrowings		(66,374)	(310,056)
Loan interest paid		<u>(3,804)</u>	<u>(9,197)</u>
<b>Net cash used in financing activities</b>		<u>(70,178)</u>	<u>(319,253)</u>
<b>Change in cash and cash equivalents in the year</b>		<b>(98,913)</b>	<b>(230,766)</b>
Cash and cash equivalents brought forward		<u>1,697,887</u>	<u>1,928,653</u>
<b>Cash and cash equivalents carried forward</b>	23	<u><u>1,598,974</u></u>	<u><u>1,697,887</u></u>

The notes on pages 16 to 31 form part of these financial statements.



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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. Accounting Policies**

**1.1 Basis of preparation of financial statements and statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Companies Act 2014.

Make-A-Wish Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Going concern**

At the time of approving the financial statements, the Directors have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Company status**

The Charity is an Irish registered company limited by guarantee under part 18 of the Companies Act 2014 with a registered office at Unit 2, Leopardstown Business Centre, Ballyogan Avenue, Leopardstown, Dublin 18. The members of the company are the Directors named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to €1 per member of the Charity.

**1.4 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. Accounting Policies (continued)**

**1.5 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP ("FRS 102"), the general donated time of the volunteers is not recognised and refer to the Directors' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. Accounting Policies (continued)**

**1.6 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's wishgranting operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**1.7 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% Straight line
Fixtures and fittings	-	20% Straight line
Office equipment	-	20% Straight line
Computer equipment	-	33.33% Straight line
Other fixed assets	-	33.33% Straight line

**1.8 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**1. Accounting Policies (continued)**

**1.9 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes direct cost of purchase.

**1.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.12 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.13 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.14 Pensions**

The Charity makes contributions to the PRSA's of some of its employees. Contributions payable are charged to the statement of financial activities in the financial statements in the period in which they are payable.

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**1. Accounting Policies (continued)**

**1.15 Critical accounting estimates and areas of judgment**

In the application of the Charity's accounting policies, the Directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

**2. Donations and Legacies / bequests**

	<b>Unrestricted funds 2018 €</b>	<b>Total funds 2018 €</b>	<i>Total funds 2017 €</i>
Donations	<b>1,297,087</b>	<b>1,297,087</b>	1,312,213
Legacies / Bequests	<b>45,676</b>	<b>45,676</b>	22,932
	<hr/>	<hr/>	<hr/>
Total donations and legacies / bequests	<b>1,342,763</b>	<b>1,342,763</b>	1,335,145
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2017</i>	<i>1,335,145</i>	<i>1,335,145</i>	
	<hr/> <hr/>	<hr/> <hr/>	

**3. Income from Charitable Activities**

	<b>Unrestricted funds 2018 €</b>	<b>Total funds 2018 €</b>	<i>Total funds 2017 €</i>
Income	<b>764,990</b>	<b>764,990</b>	850,219
	<hr/>	<hr/>	<hr/>
<i>Total 2017</i>	<i>850,219</i>	<i>850,219</i>	
	<hr/> <hr/>	<hr/> <hr/>	

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**4. Analysis of income from charitable activities by type of income**

	<b>Unrestricted funds 2018 €</b>	<b>Total funds 2018 €</b>	<i>Total funds 2017 €</i>
Marathons	61,001	61,001	51,241
Fundraising events and donations	248,743	248,743	373,914
External events and challenges	455,246	455,246	425,064
	<u>764,990</u>	<u>764,990</u>	<u>850,219</u>

**Donations in kind**

Fundraising events and donations above include donations and gifts in kind of €211,080 (2017: €225,342).

**5. Investment Income**

	<b>Unrestricted funds 2018 €</b>	<b>Total funds 2018 €</b>	<i>Total funds 2017 €</i>
Investment income	2,594	2,594	2,663
	<u>2,594</u>	<u>2,594</u>	<u>2,663</u>
<i>Total 2017</i>	<u>2,663</u>	<u>2,663</u>	

**6. Analysis of expenditure on charitable activities**

	<b>Unrestricted funds 2018 €</b>	<b>Total funds 2018 €</b>	<i>Total funds 2017 €</i>
Wish granting	1,851,619	1,851,619	1,807,586
Wish granting support costs	150,110	150,110	108,750
	<u>2,001,729</u>	<u>2,001,729</u>	<u>1,916,336</u>
	<u>2,001,729</u>	<u>2,001,729</u>	<u>1,916,336</u>
<i>Total 2017</i>	<u>1,916,336</u>	<u>1,916,336</u>	

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**7. Analysis of resources expended by activities**

	Activities undertaken directly 2018 €	Wish granting activities 2018 €	Support costs 2018 €	Total 2018 €	Total 2017 €
Wish granting	785,021	1,066,598	-	1,851,619	1,807,586
Wish granting support costs	-	-	150,110	150,110	108,750
<b>Total 2018</b>	<b>785,021</b>	<b>1,066,598</b>	<b>150,110</b>	<b>2,001,729</b>	<b>1,916,336</b>
<i>Total 2017</i>	<i>742,222</i>	<i>1,065,364</i>	<i>108,750</i>	<i>1,916,336</i>	

**8. Other direct costs**

	Wish granting €	Total 2018 €	Total 2017 €
Wages and salaries	670,214	670,214	636,303
Employer's PRSI	71,404	71,404	70,281
Pension costs	10,096	10,096	8,476
Permanent health insurance	3,868	3,868	3,191
Depreciation	29,439	29,439	23,971
<b>Total</b>	<b>785,021</b>	<b>785,021</b>	<b>742,222</b>

**9. Support costs**

	Support costs €	Total 2018 €	Total 2017 €
Wish granting	150,110	150,110	108,750
<i>Total 2017</i>	<i>108,750</i>	<i>108,750</i>	

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**Support costs are further analysed as follows:**

	2018 €	2017 €
General office expenses	32,089	26,536
Finance costs	17,423	23,777
Legal and professional fees	62,483	22,056
Staff recruitment and training	15,007	9,195
Travel and subsistence	15,576	21,545
Sundry expenses	7,532	5,641
	<b>150,110</b>	<b>108,750</b>
	<b>150,110</b>	<b>108,750</b>

**10. Analysis of resources expended by expenditure type**

	Staff costs 2018 €	Depreciation 2018 €	Other costs 2018 €	Total 2018 €	Total 2017 €
<b>Costs of generating funds:</b>					
Expenditure on fundraising	-	-	184,016	184,016	210,182
	-	-	184,016	184,016	210,182
Subtotal costs of generating funds	-	-	184,016	184,016	210,182
<b>Charitable activities:</b>					
Wish granting	755,582	29,439	1,066,598	1,851,619	1,807,586
Wish granting support costs	-	-	150,110	150,110	108,750
	755,582	29,439	1,216,708	2,001,729	1,916,336
Sub total	755,582	29,439	1,216,708	2,001,729	1,916,336
	755,582	29,439	1,400,724	2,185,745	2,126,518



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**MAKE-A-WISH FOUNDATION**  
**(A company limited by guarantee and not having share capital)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**11. Net incoming resources/(resources expended)**

This is stated after charging:

	2018	2017
	€	€
Depreciation of tangible fixed assets:		
- owned by the charity	<b>29,439</b>	23,971
Auditor's remuneration - audit	<b>8,524</b>	8,400
Auditor's remuneration - other services	<b>16,854</b>	-
	<u><u>          </u></u>	<u><u>          </u></u>

During the year, no Directors received any remuneration (2017 - €NIL).

During the year, no Directors received any benefits in kind (2017 - €NIL).

During the year, no Directors received any reimbursement of expenses (2017 - €NIL).

**12. Auditor's remuneration**

The Auditor's remuneration, inclusive of VAT, amounts to an Audit fee of €8,524 (2017: €8,400). During the year fees of €16,854 inclusive of VAT were payable to the Audit firm in respect of non-audit services provided.

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**13. Staff costs**

Staff costs were as follows:

	2018	2017
	€	€
Wages and salaries	670,214	636,303
Social security costs	71,404	70,281
Other pension costs	10,096	8,476
Permanent health insurance	3,868	3,191
	755,582	718,251
	755,582	718,251

The average number of persons employed by the Charity during the year was as follows:

	2018	2017
	No.	No.
Management	5	5
Staff	13	12
	18	17
	18	17

The number of higher paid employees was:

	2018	2017
	No.	No.
In the band €90,001 - €100,000	1	1

**Key management personnel compensation**

The total remuneration paid in respect of key management personnel amounted to €267,445 (2017: €287,841).

**14. Interest payable**

	2018	2017
	€	€
Interest on bank loans	3,804	9,197

Interest on bank loans is included in support costs under finance costs.

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**15. Tangible fixed assets**

	Freehold property €	Fixtures and fittings €	Office equipment €	Computer equipment €	Other fixed assets €	Total €
<b>Cost or valuation</b>						
At 1 January 2018	500,000	50,592	16,033	33,996	26,839	627,460
Additions	-	1,565	-	2,898	23,490	27,953
At 31 December 2018	<u>500,000</u>	<u>52,157</u>	<u>16,033</u>	<u>36,894</u>	<u>50,329</u>	<u>655,413</u>
<b>Depreciation</b>						
At 1 January 2018	71,920	25,952	13,506	26,280	19,591	157,249
Charge for the year	10,000	7,136	1,269	4,928	6,106	29,439
At 31 December 2018	<u>81,920</u>	<u>33,088</u>	<u>14,775</u>	<u>31,208</u>	<u>25,697</u>	<u>186,688</u>
<b>Net book value</b>						
At 31 December 2018	<u>418,080</u>	<u>19,069</u>	<u>1,258</u>	<u>5,686</u>	<u>24,632</u>	<u>468,725</u>
At 31 December 2017	<u>428,080</u>	<u>24,640</u>	<u>2,527</u>	<u>7,716</u>	<u>7,248</u>	<u>470,211</u>

**16. Stocks**

	2018 €	2017 €
Goods for resale	<u>5,645</u>	<u>16,379</u>

**17. Debtors**

	2018 €	2017 €
Trade debtors	44,111	26,870
Accrued income	153,619	256,746
Prepayments	32,597	36,276
	<u>230,327</u>	<u>319,892</u>

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**18. Creditors: Amounts falling due within one year**

	2018	2017
	€	€
Trade creditors	26,135	14,280
Other taxation and social security	18,599	18,906
Other creditors	-	90,000
Accruals	114,333	115,807
Deferred income	26,000	5,000
Credit cards	13,011	21,361
Bank loans	67,749	66,245
	<b>265,827</b>	<b>331,599</b>
	<b>265,827</b>	<b>331,599</b>

**19. Creditors: Amounts falling due after more than one year**

	2018	2017
	€	€
Bank loans	136,150	204,028
	<b>136,150</b>	<b>204,028</b>
	<b>136,150</b>	<b>204,028</b>

Included within the above are amounts falling due as follows:

	2018	2017
	€	€
<b>Between one and two years</b>		
Bank loans	68,955	68,895
	<b>68,955</b>	<b>68,895</b>
<b>Between two and five years</b>		
Bank loans	48,818	111,733
	<b>48,818</b>	<b>111,733</b>
<b>Over five years</b>		
Bank loans	18,377	23,400
	<b>18,377</b>	<b>23,400</b>
	<b>18,377</b>	<b>23,400</b>

Creditors include amounts not wholly repayable within 5 years as follows:

	2018	2017
	€	€
Repayable by instalments	18,377	23,400
	<b>18,377</b>	<b>23,400</b>
	<b>18,377</b>	<b>23,400</b>

Bank of Ireland hold a first legal charge over property at Unit 2, Leopardstown Business Centre, Co. Dublin registered in the name of the company. The total outstanding on foot of the charge was €203,899 as at 31 December 2018 (2017: €270,273).

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**20. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2018 €	Income €	Expenditure €	Balance at 31 December 2018 €
<b>Designated funds</b>				
Designated Funds - all funds	650,000	-	-	650,000
<b>General funds</b>				
General Funds - all funds	1,340,103	2,110,347	(2,185,745)	1,264,705
Total unrestricted funds	1,990,103	2,110,347	(2,185,745)	1,914,705
Total funds	1,990,103	2,110,347	(2,185,745)	1,914,705

**Statement of funds - prior year**

	<i>Balance at 1 January 2017 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2017 €</i>
Designated Funds - all funds	650,000	-	-	650,000
General Funds - all funds	1,278,594	2,188,027	(2,126,518)	1,340,103
Total of funds	1,928,594	2,188,027	(2,126,518)	1,990,103

**Summary of funds**

	Balance at 1 January 2018 €	Income €	Expenditure €	Balance at 31 December 2018 €
Designated funds	650,000	-	-	650,000
General funds	1,340,103	2,110,347	(2,185,745)	1,264,705
	1,990,103	2,110,347	(2,185,745)	1,914,705

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**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**20. Statement of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 January 2017 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2017 €</i>
Designated funds	650,000	-	-	650,000
General funds	1,278,594	2,188,027	(2,126,518)	1,340,103
	<u>1,928,594</u>	<u>2,188,027</u>	<u>(2,126,518)</u>	<u>1,990,103</u>

**MAKE-A-WISH FOUNDATION**  
(A company limited by guarantee and not having share capital)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**21. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2018 €</b>	<b>Total funds 2018 €</b>
Tangible fixed assets	468,725	468,725
Current assets	1,847,957	1,847,957
Creditors due within one year	(265,827)	(265,827)
Creditors due in more than one year	(136,150)	(136,150)
	<b>1,914,705</b>	<b>1,914,705</b>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2017 €</i>	<i>Total funds 2017 €</i>
Tangible fixed assets	470,211	470,211
Current assets	2,055,519	2,055,519
Creditors due within one year	(331,599)	(331,599)
Creditors due in more than one year	(204,028)	(204,028)
	<b>1,990,103</b>	<b>1,990,103</b>

**22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2018 €	2017 €
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(75,398)	61,509
<b>Adjustment for:</b>		
Depreciation charges	29,439	23,971
Interest paid	3,804	9,197
Interest received	(2,594)	(2,663)
Decrease/(increase) in stocks	10,734	(7,173)
Decrease/(increase) in debtors	89,565	(73,513)
(Decrease)/increase in creditors	(58,926)	86,408
	<b>(3,376)</b>	<b>97,736</b>

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**MAKE-A-WISH FOUNDATION**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**23. Analysis of cash and cash equivalents**

	2018 €	2017 €
Cash in hand	1,611,985	1,719,248
Credit cards	(13,011)	(21,361)
Total	<u>1,598,974</u>	<u>1,697,887</u>

**24. Pension commitments**

The Charity makes contributions to the PRSA's of some of its employees. Contributions payable are charged to the statement of financial activities in the financial statements in the period they are payable. There were no contributions outstanding at the reporting date (2017: €Nil).

**25. Related party transactions**

During the year ended 31 December 2018 Make-A-Wish Foundation incurred affiliation fees of €54,749 (2017: €54,907) to Make-A-Wish International based in Arizona, USA. At 31 December 2018 an amount of €55,911 (2017: €58,872) was owing to Make-A-Wish International in respect of affiliation fees. Make-A-Wish Foundation is not controlled by Make-A-Wish International; however global strategic decisions regarding Make-A-Wish organisations worldwide are made at the bi-annual conference.

During the year ended 31 December 2018, Make-A-Wish Foundation paid wish assist expenses on behalf of their affiliates in the amount of €5,559 (2017: €6,201). During the year Make-A-Wish Foundation received wish assist fees of €7,094 (2017: €3,173).

**26. Post balance sheet events**

There were no material events subsequent to the reporting date which would require disclosure or amendment to the figures included in the financial statements.

**27. Approval of the financial statements**

The financial statements for the year ended 31 December 2018 were approved and authorised for issue by the Directors on 18 April 2019.



# OUR CHILDREN LIVE WITH THE FOLLOWING ILLNESSES

Angelman syndrome  
aplastic anaemia  
arteriovenous malformation  
Batten disease  
brain tumour  
Budd-Chiari syndrome  
Canavan's disease  
cancer  
cardiomyopathy  
congenitive heart condition  
Crohn's disease  
cystic fibrosis  
Dandy-Walker syndrome  
Duchenne muscular dystrophy  
end stage renal failure

Fanconi anaemia  
Freidrich's ataxia  
haemophilia  
heart condition  
Hunter's syndrome  
Huntington's disease  
Hurler's syndrome  
hypoplastic left heart syndrome  
lissencephaly  
microcephaly  
nephrotic syndrome  
neurofibromatosis  
post renal transplant  
Rett syndrome  
spinal muscular atrophy type II

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## HOSPITALS WE WORK WITH

Beaumont Hospital  
Cavan General Hospital  
Central Remedial Clinic  
Children's University Hospital, Temple Street  
Cork University Hospital  
General Hospital, Letterkenny  
Great Ormond Street Hospital, London  
Kerry General Hospital  
Mercy University Hospital, Cork  
Midland Regional Hospital, Mullingar  
National Children's Hospital, Tallaght  
Our Lady of Lourdes Hospital, Drogheda

Our Lady's Children's Hospital, Crumlin  
South Tipperary General Hospital  
St. Colmcille's Hospital  
St. James' Hospital  
St. Jude's Hospital  
St. Luke's Hospital  
St. Vincent's Hospital  
The Mater Misericordiae Hospital  
University College Hospital, Galway  
University Hospital, Limerick  
University Hospital, Waterford



*Researchers studied the effects of granting wishes on children with cancer, and found significant improvements in hope, positive emotions, health-related quality of life and anxiety.\**

1 \*Shoshani, A. Mifano, K. Czamanski-Cohen, J. (2015). The effects of the Make a Wish intervention on psychiatric symptoms and health related quality of life of children with cancer: a randomized controlled trial.

# Make-A-Wish<sup>®</sup>

IRELAND

Join us on  
[www.makeawish.ie](http://www.makeawish.ie)

 /Make.A.Wish.Ireland  /MakeAWish\_ie  /make-a-wish  /makeawish\_ie

To make a one-off €2 donation, text **WISHES** to **50300**.

Text costs €2. Make-A-Wish Ireland will receive a minimum of €1.80. Service Provider: LIKECHARITY. Helpline: 076 6805278



Claire Kiely, 9  
neurone migration disorder