



★ Annual Report | 2019

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Make-A-Wish®
IRELAND

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Review of the Year

Dear Friends,

Our mission – create life-changing wishes for children with life-threatening illnesses – remains steadfast.

2019 was a challenging year for Make-A-Wish® Ireland and the focus had been on rebuilding the organisation in 2020 following on the implementation of both significant operational changes as well as the arrival of new key management personnel. Unfortunately, as with many other organisations, big and small, COVID-19 has hindered our efforts in this regard. As a result, we have had to re-imagine our approach to running the charity in an effort to ensure viability into the future in a manner that allows us to continue to make real the wishes of our wish children and their extended families.

This future for Make-A-Wish Ireland is quite simply in our hands. We recognize that Make-A-Wish Ireland will never be quite the same again, but see this as a positive, an opportunity for change, hopefully for the better. We have already had a lot of change in the past 18 months within the charity, however, because of that experience and the passion we all have for the cause, we are in an even stronger position to adapt, rebuild and ensure that Make-A-Wish is a leader within the sector, always keeping our children at the forefront of everything we do.

“When one door of happiness closes, another opens, but often we look so long at the closed door that we do not see the one that has been opened for us.”

—Helen Keller

Due to the drop in our fundraising income from €2.11M in 2018 to €1.63M in 2019, principally driven by the many competing demands for donation support from the ever generous Irish public, management and the Board made the difficult decision to implement an organisational restructure in order to rebuild and look to future growth. This gave rise to some long standing team members deciding to move on from Make-A-Wish and we would like to thank them for their commitment and service to the charity over many years.

The income we did raise was, as ever, delivered mainly through three core areas, namely, the fundraising activity of individual supporters, the continuing generosity of the Irish public and the support of our key corporate partners. All three sources of income are hugely important to us and we appreciate greatly the efforts of all involved.

contd.

We want to acknowledge, in particular, the huge contribution of some of our corporate partners, Dealz, SPAR and Ergo. These companies work with us, not just to support fundraising income, but as partners in idea generation and helping to communicate the message of Make-A-Wish in support of our children.

Regarding Wishgranting, we completed 181 unique wishes in 2019 on behalf of some truly inspiring children throughout the country including Poppy, our 2,500th wish granted. We are delighted to be able to report that we granted wishes in every single one of the 26 counties in 2019. The joy that these magical wishes bring to the recipient children and their extended families is the raison d'être of Make-A-Wish and what drives us all each and every day.

The outlook for 2020 is that this number will be significantly diminished however, in a post-Covid world. Nevertheless, this is where the opportunity exists. One of our core values is "child focused" and this will never change. The child's wish and the importance of that wish to the child must be at the forefront of what we do including working hard to re-imagine and re-create how we fashion wishes into the future, a challenge which we are tackling currently with some success.

Indeed, the same is true of our core fundraising model which is being re-purposed for the new environment and while it is undoubtedly challenging to pivot from the 'real' world to a virtual world for both fundraising and wishgranting, our team is working hard and creatively to address these challenges.

On a governance note, we had indicated in last year's report that we would switch our year end to August in line with Make-A-Wish International's timeline. With the unforeseen impact of Covid 19 and the time needed to address the challenges referenced above we are leaving the year end as normal for the time being.

Finally, we want to thank all the Volunteers countrywide who give so generously of their time in support of our mission. Make-A-Wish could not do what it does across the country without their unstinting support. Equally, to the dedicated Board of Directors who continue to provide the governance, support and challenge needed in running the Charity, we want to express our continued appreciation for their individual and collective efforts.



Susan O'Dwyer
Susan O'Dwyer
Chief Executive



Gerry Prizeman
Gerry Prizeman
Chairperson



Interview with Wish Mum Jennifer

Tell us about Poppy and her condition.

Poppy is living with acute flaccid myelitis, a rare condition that affects the nervous system. It was a common cold that went wrong. Poppy's immune system went against her and she was left paralysed from the neck down. Thankfully she has started to get a bit of use back in her arms and she's able to talk. We were told she wouldn't be able to talk, but Poppy being Poppy, she overcame that. She's a real character!

What was Poppy's wish?

We call Poppy our pop star and she absolutely loves music so her wish was for a disco-themed bedroom makeover. With all the medical equipment she needs, we wanted Poppy's room to look less medical and more like a sanctuary for her to move around in her wheelchair, enjoying her toys, music and lighting.

How did Poppy react to her new room?

The look of sheer delight on Poppy's face said it all! Poppy adores her new look bedroom. When you're living through an illness, you're not thinking about whether a bedroom looks pretty, however now that I see the finished results, I know that Poppy has an amazing space for her to call her own. The room is full of her favourite colours, positive vibes and imagination.

What impact has the wish had on Poppy and on your family?

Poppy now has more space to drive her wheelchair. With the disco lights, she likes to have a disco party every night! She loves that she can see herself full length in the mirrors, whether she's in bed or in her chair. She loves seeing her teddies when she's in bed and that all her medical stuff's hidden away. We were absolutely delighted with this wish – it's really made Poppy happy. And it has been life-changing for the whole family.



Behind the Magic Granting Poppy's Wish

Poppy's Wish Application is received



We contact Poppy's consultant to ensure wish eligibility



We send out a wish booklet for completion to find out more about Poppy



After discussing various ideas, Poppy lands on the idea of a disco-themed bedroom makeover!



In early July, volunteer Liam and Wishgranter Louise visit Poppy and her family at home, to discuss Poppy's wish ideas



In mid-July, Louise starts planning the wish, working with the family to identify flooring, storage, furnishing and decoration needs



Poppy develops a flair for interior design and inputs lots of ideas to Louise!



Behind the Magic Granting Poppy's Wish

Louise starts sourcing suppliers for bespoke storage, flooring, and a custom mural. In-kind donations and discounted services were sought to grant Poppy's wish



On-site meetings are held with suppliers to agree design for bespoke storage (to incorporate medical equipment), flooring and mural design



Final project plan confirmed with suppliers and family. Install dates are agreed.



Muralist, carpenter and other suppliers are scheduled to complete work while Poppy moves out of her room for a few nights.



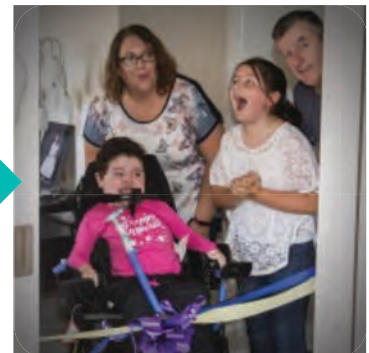
Furnishings including a bedside chair for Poppy's nurses, a disco ball, cushions and bed linen are sourced



On 4th September, the day of Poppy's wish reveal, Louise, Liam and Poppy's family work together to dress the room

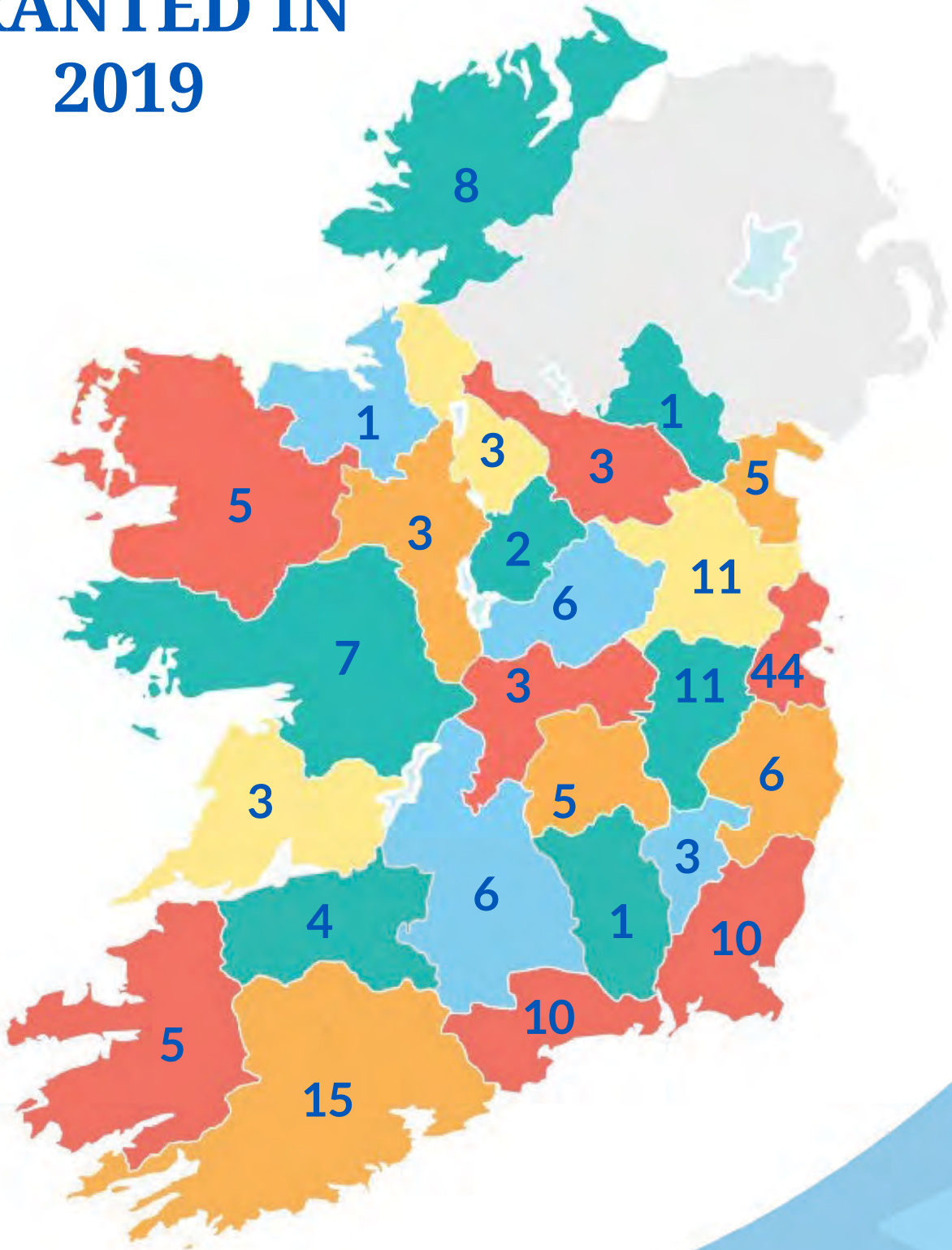


The ribbon is cut and Poppy's brand new room is revealed to her and her sister!



Wish Granted!

181 WISHES GRANTED IN 2019





Brea's Wish Story

Brea aged 9, from Dublin, was in remission from acute myeloid leukaemia when we granted her wish to write her own book! We published Brea's book through Gill Publishing and Brea became the youngest ever author to launch a book at Eason.

Diagnosed in 2013, Brea's initial symptoms were sweating and high temperatures at night, loss of appetite and falling asleep during the day. She had a bone marrow transplant in 2015 and is now doing well.

Brea loves to draw and to write little notes to fairies and to her friends. She also reads to her little brothers Cillian and Rowan who just love adventure stories.

Brea's published adventure novel titled, 'Lost & Found (A Bedtime story for my Brothers)' tells the story of three children living on Achill Island and the adventures that await when they visit the forbidden beach caves.

Children's author Catherine Doyle assisted Brea in writing her book and well-known illustrator Fatti Burke helped with illustrations for the novel.

Brea's Mum, Elaine, said, "Brea has had some tough times with her illness but the journey she has been on to make this wish happen has just been wonderful. Brea has always shown an interest in books and writing. It is truly amazing that she can now touch and feel her very own book that she created and is now published. I cannot tell you the value of this wish to Brea and the whole family."



Some of the Illnesses Our Children Live With

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

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



Fundraising



Crystal Ball



Swim for Cora



Classic Hits' PJ Gallagher dares to wear a Kerry Jersey in a sea of Dublin supporters!



Bubble Rush
950
participants



Wish Day
600+
volunteers



FESP charity cycle

Celebrating 8 years of partnership with Dealz



Golf Classic with Make-A-Wish Ambassador Paddy Cole



Rope For Hope Abseil at Thomond Park



Good Men Charity Auction

Meet Our Volunteers

“When you see the smiles and laughter and joy this charity brings to so many - that’s the real magic. ”
—Seamus Barry



My name is Seamus Barry. I am 28 years old and I live in Passage East with my amazing fiancée Rebecca and our three pets. I’m an IT Infrastructure Support Analyst at Sun Life Ireland. I love the outdoors and being active. I play hurling and soccer, and I’m a keen cyclist.

I first become aware of Make-A-Wish Ireland in 2018 when Tricia Quinn (Regional Coordinator for Make-A-Wish) was conducting a visit to Sun Life to raise awareness and to receive a donation from Sun Life. The experiences that Patricia shared really hit home for me, and Tricia’s passion swayed me also to think more about what I do with my spare time.

My favourite part about volunteering so far has been the house visits. Fundraising is a massive part and is vital, but when you attend a home visit it comes back full circle. The joy you see, the excitement, the relief in the faces of family members, knowing that there are good times ahead. Life is tough, there is no doubt about it, and every day can be challenging, and we expect ourselves to be able to cope with so much. But there is

something different when it comes to children or teens. The pure joy those early years bring to us in our lives, the sheer innocence, lack of responsibilities or pressures that come with adulthood, these are times to create memories that last a lifetime. I volunteer because I believe childhood is about making happy memories and enjoying the good times. Make-A-Wish helps achieve this even in the toughest of circumstances.

Since I joined Make-A-Wish I have been involved in Wish Day bag packing, local events, runs, and even abseiled from the top of Thomond Park to raise funds! I have also been involved in two house visits for wishes which were amazing.

If I was to give anybody advice on volunteering I would say just do it. What you get back cannot be measured. It is a selfless act which provides self-worth. When you see the smiles and laughter and joy this charity brings to so many, that’s the real magic. And when you experience it then you know you have been a part of something much bigger than all of us.

“It just shows how the little things that you do can have such a long-lasting effect on someone.”

—Karen McDonnell



My name is Karen McDonnell. I live in Dublin and work full-time in St Joseph’s Hospital in Raheny as PA to the Hospital Manager and Director of Nursing.

I decided to sign up after meeting another Make-A-Wish volunteer, but also the son of a friend of mine had a wish granted in Texas about a year before he passed away and I know that experience is still among my friend's most treasured memories.

My favourite part of volunteering is the utter privilege of being allowed into these children’s lives and homes and to, even in some small way, be able to bring a smile to their face. Some of the children are very chatty and know exactly what they want but others are more reserved and need a bit more coaxing.

In the last couple of years I have been more involved with Make-A-Wish and their charity partner, Oceanic Events. Oceanic Events arrange events such as the Wedding Awards, Hair & Beauty Awards and Restaurant Awards.

My role is to go the venue, ensure there are Make-A-Wish donation envelopes on all the

tables and that the host is familiar with Make-A-Wish. I then go around the room and collect the envelopes in which, hopefully, the guests have made a donation.

One event I recall being at was the Hair & Beauty Awards and I was approached by a young girl who said she was a wish child about ten years ago. She went to Florida with her family. She said she still remembers every single moment of her trip and the whole experience from start to finish was amazing. She said she tells everyone how wonderful Make-A-Wish is and encourages all her family and friends to support the charity. It just shows how the little things that you do can have such a long-lasting effect on someone.

My advice to anyone thinking about being a Make-A-Wish volunteer is DO IT! There is a role for everyone, from fundraising and events to school visits, and full training is provided. There is always support from the office and other volunteers and you can fit it in around your work or lifestyle.

Board of Directors



Gerry Prizeman
(Chairperson)
Principal, Prizeman Consulting



Mark Kelly
(Treasurer)
Director, EY Ireland



Basil Elnazir
PhD, FRCPCH, FRCPI, DCH
Consultant Paediatrician



Fiona Mullan
*Chief People Officer,
Ding*



Moira Dunne
*Business consultant and co-
founder of beproductive.ie*



Alína Úi Chaollaí
*Marketing Director,
Tayto Snacks*



Connor Quigley
(Secretary)
*Solicitor, Ahern Rudden Quigley
Solicitors*



John Doran
*Educator and Author of
Ways to Wellbeing*



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

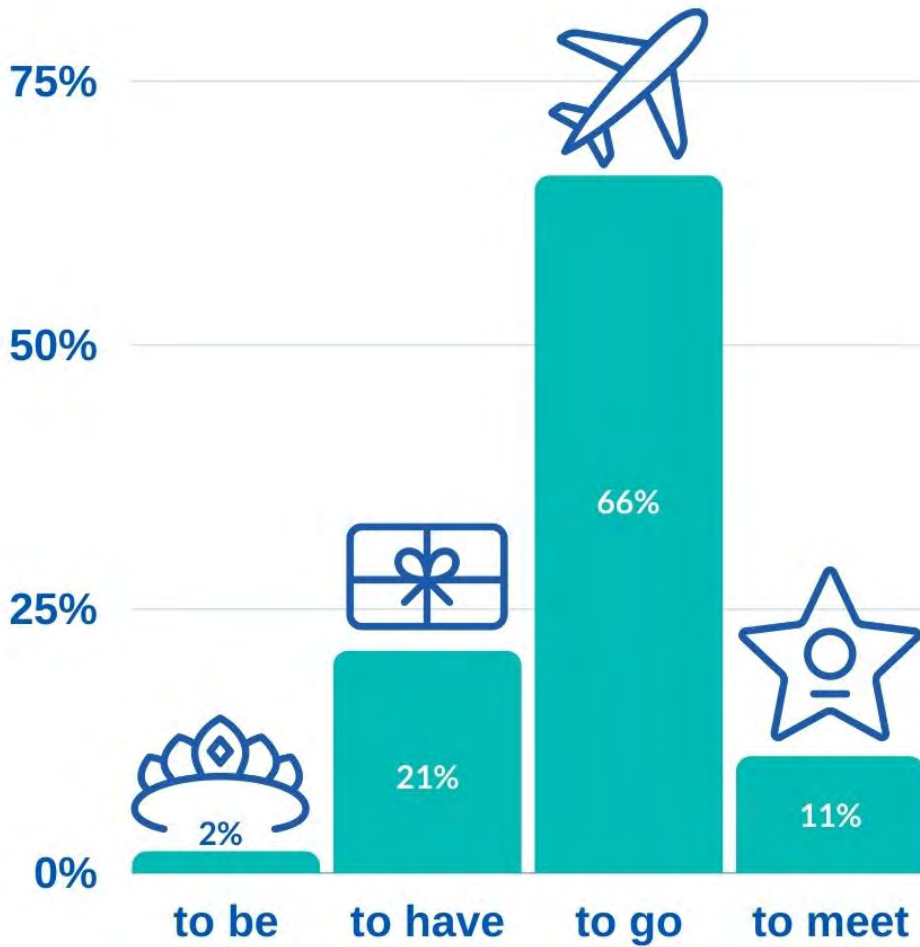


Mick Sweeney
*Chief Executive Officer,
PineBridge Investments*



Stephen Meehan
CEO,
The Convention Centre Dublin

Wish Types



540
wish family
members
impacted

Our Supporters



146
Community
Volunteers



417
Corporate
Donors



253 Community
Fundraising
Events

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

MAKE-A-WISH FOUNDATION
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MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

LEGAL AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISORS
FOR THE YEAR ENDED 31 DECEMBER 2019

Directors

Gerry Prizeman (Chair)
Connor Quigley (Secretary)
Mark Kelly (Treasurer) (appointed 24 August 2019)
John Doran
Basil Elnazir
Sinéad Mahon
Orlaith McCarthy (resigned 18 April 2019)
Fiona Mullan
Mick Sweeney
Moirá Dunne (appointed 18 April 2019)
Stephen Meehan (appointed 13 May 2019)
Alina Uí Chaollai (appointed 13 May 2019)
Marie Treacy (resigned 22 June 2019)

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 auditors

Woods and Partners Limited, 2 Dublin Landings, North Wall Quay, Dublin 1

Bankers

Bank of Ireland, St. Stephens Green, Dublin 2

Solicitors

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

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019. 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").

About us

Make-A-Wish Foundation is an Irish company limited by guarantee and a charity registered with the Charities Regulator. Make-A-Wish Foundation operates under the name of Make-A-Wish Ireland. Make-A-Wish Ireland is an affiliate of Make-A-Wish International and part of a global network of affiliates.

Our mission

Together, we create life-changing wishes for children with serious illnesses.

Our vision

To grant the wish of every eligible child living in Ireland as part of their treatment.

Our values

Our values serve as the map to attain our vision. They are a clear guide to our priorities and lead the way in everything we do:

- **Child Focus:** We always put wish children first.
- **Integrity:** We are honest, transparent and respectful.
- **Impact:** We believe that a wish can have a lasting impact on the life of a wish child and their family.
- **Innovation:** We are determined, imaginative and creative.
- **Community:** We are a diverse group of people working together towards a common goal.

What we do / our activities

Make-A-Wish Ireland has one simple aim - to grant the wishes of children with life-threatening medical conditions, to bring hope, strength and happiness.

A wish granted is true magic for the child, providing respite from their normal routines of hospitals, doctors and treatment. Since inception in 1992, we have granted over 2,600 wishes in Ireland including 181 wishes in 2019. We believe a wish can have a lasting impact on a child's life. Therefore, our vision is that every child living with a life-threatening illness in Ireland is granted a wish as part of their treatment. For children battling a serious illness, a wish is more than a dream. It can be a turning point that can give them the emotional and physical strength to keep going. In so far as possible, Make-A-Wish endeavours to ensure that all immediate family members can participate in the child's wish.

Our work involves a number of key elements.

- **Wish qualification:** We accept referrals from parents, guardians, medical consultants or even the child themselves. To have their wish granted, a child needs to be aged between 3 and 17 and be living with a life-threatening medical condition. The child's treating consultant makes the final determination of whether the child is deemed medically eligible to receive a wish and how able to participate in the wish the child is.

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

• **Wish journey:** When we meet a child, after medical eligibility has been established, we spend time getting to know the child, to understand their unique interests. Whatever each child's wish is, we make the experience a truly individual and memorable one bringing the child on a journey with delivery of the wish being the end stage in the wishgranting journey.

• **Our wishes generally fall into 4 categories:**

- **I wish to go:** The wish might be to go to Disneyland Paris, to a football match or a trip to Lapland at Christmas time. This might be the first time that a sick child or their family has been able to have a family break or travel abroad. Travelling with a sick child who may need oxygen, dialysis or has feeding tubes, can feel prohibitive, but the trained staff at Make-A-Wish ensure that the stress is taken out of travel to give families the trip of a lifetime.

- **I wish to meet:** The wish might be to meet a celebrity, sports star, or the cast of the child's favourite musical. These can be challenging to arrange as access to celebrities and sports personalities can be very last minute, which can impact on flight availability and prices, and the medical wellbeing of the child can impact their ability to travel. The support we receive from famous celebrities is exceptional. Once they agree to a wish, everything becomes about the child and they are very giving in their time with our wish children.

- **I wish to be:** These wishes are very personal to each child, and might be to be an author, a fireman, a pilot or a zookeeper. These wishes delve into the child's imagination and creative side.

- **I wish to have:** For many children, they are simply too ill to travel, or have complex medical needs which prohibit travel. For these children, many of whom are non-communicative and have limited mobility, a sensory room, garden play area, a wheelchair swing or a bedroom makeover is their wish to have. What Make-A-Wish delivers to a family can make all the difference to their quality of life and well-being.

• **Wish realisation:** Often, the challenges involved in wishes are many, as different children have different medical needs. Whether a child wishes to be a fireman or to have a sensory room, we gather the team and the resources to grant that wish.

• **Medical team liaison:** To ensure that a child is medically able for the wish they have requested, the wish team liaise closely with the child's medical team. Research has shown that a wish has the power to give children the strength to fight against illness and we work closely with medical practitioners so they become involved with the child on their wish journey, asking questions and keeping them interested in the wish, removing thoughts of the treatment they are going through at that time. Upon returning from their wish, medical practitioners have identified cases where children have engaged more with their treatment and felt more positive about taking medication, leading to improved health outcomes.

• **Family involvement:** In all possible cases, we ensure that all family members can participate in the child's wish and in doing so the whole family create lasting happy memories. The impact on the family of having a sick child can be far reaching. A wish can redefine relationships within families, allowing the wish child to take control and become the giver of happiness to the family.

Make-A-Wish Ireland is part of the global Make-A-Wish brand, with affiliates in 39 countries around the world. To grant wishes in other countries, we collaborate with our Make-A-Wish colleagues across the international network where affiliates provide direct local assistance to those travelling. Make-A-Wish International specialise in developing and growing successful global sponsorship programme's such as Disney, Airbnb and United Airlines for the benefit of all affiliates. In turn, Make-A-Wish Ireland provides wish assistance to sick children from other countries whose wish is to visit Ireland or to meet a celebrity in Ireland. We prepare itineraries for each of the visiting families ensuring they maximise their time in Ireland and provide them with helpful hints and emergency contact details.

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Our work is supported by and could not happen without:

- **Our team:** Our experienced team of wishgranters work with the families and children to grant their wishes. Every year the wishgranting team adapts to new trends or features for wishes, and spend time researching to ensure they can communicate effectively with the wish children themselves. We have strong relationships with national and regional hospitals, and with medical staff involved in the overall care and treatment of our wish children, who assist us greatly. Our team provides fundraising, governance and office administration, without which wishes could not be granted.
- **Our volunteers:** We operate through a national network of volunteers who not only help with fundraising, but who meet our wish families to help determine their wish. We currently have 140 active volunteers across all 26 counties in the Republic of Ireland. It is our volunteers who represent Make-A-Wish at local community level.
- **Our focus on quality:** To ensure that the child and family have a stress free time so that they only experience the magic of the wish; that they feel safe and supported; and that their medical needs are attended to at all times during the wish. For this to happen, detailed behind the scenes preparation is handled by our team which includes consideration for medical paperwork, passport requirements, insurance considerations, and medical equipment needs while travelling. That focus on quality permeates through everything we do and in all our interactions with our stakeholders.
- **Our fundraising:** Make-A-Wish Ireland depends on fundraising for all of our income. Our funding is generated from our corporate and sponsorship partners, private donors, external fundraiser's, schools, colleges and the generosity of the public. We continue to raise funds through a range of fundraising initiatives including Wish Day, Marathons and Challenges, Corporate and Community Events and other external events.

The impact of our work

Wishes have a profound and life-changing effect on families' lives, contributing to improved physical health and emotional well-being for parents and siblings, as well as for the wish child. Wishes can broaden the sense of what might be achievable for children and their families in the future.

Families find it easier to cope with challenges arising from a child's condition, and the wish itself provides respite from the child's illness, while facilitating engagement with treatment.

Wishes, especially those that happen in or close to a child's home, allow us to involve the local community, carers and nurses, wider family members and friends.

Three Year Strategy

In 2019, we developed a new Strategic Plan for 2019-2022 to:

- Continuously improve our communication and collaboration with stakeholders.
- Enhance the wish journey to further maximise the impact of a wish for the wish child and their families.
- Ensure that the long-term structures and supports are in place to enable Make-A-Wish to drive a programme of sustainment and development so that ultimately we can achieve our Vision.

We set out our 3-year objectives under 5 strategic pillars:

- **Collaboration:** How we engage with our stakeholders which is critical to our overall growth and success. Our stakeholders encompass wish children and their families; medical practitioners; our staff and volunteers; our donors, the general public and the Government. Our collaborative objectives are to engage with all our key stakeholders to build and develop relationships, enhance two-way feedback and create innovative long-lasting partnerships that will have a positive impact on the goals of the organisation.

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

- **Communication:** To drive awareness of the charity and enable growth. Our strategic objectives are to significantly strengthen our messaging through stronger storytelling and through consistent messaging to demonstrate our impact effectively; to be advocates for the children we support; and to increase awareness for Make-A-Wish countrywide.
- **Wish granting:** At the core of everything we do, our strategic objectives focus on delivery, quality and impact with continuous improvement of the wish journey, from inception through to delivery. To do this we will engage with our volunteers and wish granting staff to streamline our efforts as one team, working towards a common goal.
- **Fundraising:** We depend on fundraised income to fulfil our mission and our focus is to build long-term sustainable income streams to maintain and allow future revenue growth. We will look at ways of expanding our financial resources, utilising creative ideas and innovative tools. We aim to build lasting partnerships and recurring income streams.
- **Best practice:** We strive to be a best practice organisation in line with charity standards and are working hard to maintain and enhance our reputation for transparency and trust. We drive a programme for continuous improvement in our governance and operations. We are taking a more proactive approach in utilising technology to streamline our business processes.

Review of 2019

• Wish granting

In 2019, we granted 181 wishes nationwide. That included wishes in every county in the Republic of Ireland and this is a testament to the support we receive from our private donors, corporate partners, sponsors, volunteers, external fundraisers, schools and colleges.

We deliver wishes across four main categories, as explained above, and of these 66% were "I wish to go", 11% were "I wish to meet", 21% were "I wish to have" and 2% were "I wish to be". In the granting of those wishes, 134 children and their families travelled abroad, with 46 wishes being granted in Ireland. We granted some exceptional wishes this year including a wish for a young girl to have her book published, and in doing so she became Ireland's youngest author.

We provided 16 wish assists to children visiting Ireland with all families being welcomed from the United States of America.

We celebrated our 2,500th wish in September 2019. The wish granted a pop star bedroom makeover to a young girl who is paralysed and in need of 24-hour care. The wish ensured all medical equipment was hidden from view, returning the bedroom to that of a young child.

Our wishes covered all 26 counties giving Make-A-Wish a national footprint. The delivery of wishes in every county greatly aids in driving our mission awareness. Throughout the country we are supported at grassroots level by our regional staff and our community based volunteers.

• Fundraising and communications

Throughout the year the charity focused on maintaining its corporate and community base, and while our income was lower in 2019, these vital fundraising components still accounted for most of our total yearly revenue. Partners such as Classic Hits FM, SSE Airtricity, Dealz, Mitsubishi Electric, Debenhams, GameStop and others all contributed through corporate giving or with customer facing campaigns and staff-led fundraising initiatives. Community support included walks, runs and cycles as well as our annual Wish Day collection.

In line with our 3 year strategic objectives, we started Q1 of 2019 with an awareness campaign centring around

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DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

an inspiring short film of a wish child. The campaign goal was to increase the reach of Make-A-Wish nationwide which we achieved through cinema, outdoor, radio and press advertising.

• **Structure and sustainability**

2019 was a difficult year for fundraising. As explained in our financial review below, our income reduced from €2.11M in 2018 to €1.63M in 2019.

We worked hard to ensure that this reduction in our income had minimal impact on our wishes.

In conjunction with the development of our 3-Year Strategy, we took action to improve the long-term stability and sustainability of our income and to reduce our costs.

The actions we took included:

- We consolidated our community and corporate fundraising teams into a single department that also includes our marketing and communications expertise.

- We unified our wish-granting and volunteering activities into a single team, reflecting the close involvement of our volunteers in supporting each family through the wish journey.

- We reduced our staff numbers. In all, 8 members of our team, both full-time and part-time staff, left the organisation. Some staff chose the option of statutory redundancy under the organisational restructure. Of the staff who left the team, some had been with Make-A-Wish for many years while others had been with us for a shorter time. We thank them all for their dedication and contribution to the organisation. We will recruit for two new roles in 2020 to strengthen the newly consolidated teams.

- We sought ways to improve and streamline our internal systems and processes. Like many charities of our size, finding funds for investment in ICT and internal infrastructure is always a challenge. We will continue this work in 2020.

- We were successful in creating new income partnerships for 2020 that will help us to build our income and improve our stability and sustainability. We also initiated new income initiatives to adapt a cashless society.

These actions were implemented by the end of 2019 and take effect for the new year.

Financial Review

Review of 2019

Income

The Charity earns all of its income through fundraising. We receive both corporate and private donations. We run fundraising events such as the annual Crystal Ball charity ball and our annual collection day "Wish Day" in March of each year. In addition, we receive income from activities and challenges undertaken by our donors and supporters - marathons, swims, cycles and mountain climbs. Our activities are also supported by donations-in-kind which enable us to fulfil our wishes at a lower net cost to the Charity.

In 2019, our income fell from €2.11M to €1.63M. It was a difficult year across all of our fundraising activities. The income from our annual Crystal Ball was particularly disappointing and we have discontinued the event for next year. In 2018, two of our corporate partnerships came to an end of their term and were not replaced until early 2020. In 2018, we had also benefited from an exceptional level of legacy and donation income which did not recur in 2019. The Charity has taken steps to rebuild its income in 2020.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Expenditure

Our expenditure comprises the direct cost of fulfilling each wish; the support team to make it happen; and the operational costs of running the organisation. Expenditure was €2.16M, slightly lower than the previous year.

Despite the fall in income, we worked hard to maintain our wish granting activities. 181 wishes were granted in the year compared with 211 in 2018.

Over the course of 2018, our staff numbers had increased because the Charity was aiming to grow its activities. In 2019, in response to the reduced income and in conjunction with the strategy, the Charity implemented an organisational restructure which included statutory redundancy. All costs relating to the reorganisation and restructuring are reflected in the 2019 accounts and the Charity moves to a lower cost base for 2020.

Deficit for the year

The Charity had a deficit for the year of €527,591. In 2018, there was a deficit of €75,398.

The Charity holds reserves in order to mitigate the impact of year to year fluctuations in its fundraising income. The purpose of the reserves is to enable the Charity to continue to deliver its mission and objectives despite those income fluctuations.

In 2019, the Charity utilised its reserves in the amount of €527,591. We minimised the impact on our wishes of the 2019 fall in income. We implemented an organisational restructure to improve the long-term stability and sustainability of our income and to reduce our costs.

Reserves and reserves policy

At 31 December 2019, the Charity held total unrestricted reserves of €1,387,114 of which €650,000 is held as an unrestricted designated fund and €737,114 is held as unrestricted general funds. The sole movement in reserves in the year was the operating deficit of €527,591 reported in the Statement of Financial Activities.

It is the policy of Make-A-Wish International that affiliates (including Ireland) maintain unrestricted funds, which are free from 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 wishes which arise from time to time. The reserves held by the Charity at the end of 2019 exceed that level.

Designated funds are funds which relate to income received without any restriction but allocated to a particular area of expenditure by the directors. The designated fund forms part of the unrestricted reserves and has been designated to fulfil the wishes of children whose applications have been accepted and are waiting in the pipeline. The remaining general fund in the unrestricted reserves is available to ensure sufficient continuity in the Charity to ensure wishes are capable of being processed and granted.

Net assets

The net assets of the Charity at 31 December 2019 were €1,387,114. Fixed assets include the office property at Leopardstown Business Centre, Ballyogan Avenue, which is owned by the Charity. Other assets are held primarily as bank deposit balances. There is a mortgage loan of €136,119 on the property. There are no other bank borrowings.

Investment policy and performance

The requirement to maintain reserves means that the organisation has bank balances of €1.17M at 31 December 2019.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

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.

Investments are held in capital-guaranteed bank deposit accounts that provide access to funds when required while still generating an interest income return. The current low interest rate environment means that the return in the year was low at €1,209. Interest earned is applied to the causes of the Charity.

Plans and challenges for the future

Having completed the organisational restructure in 2019, the Charity starts the new year with a smaller team and a lower cost base. After a difficult year in 2019, the challenge is to rebuild our income and our activities with a focus on more stable and sustainable income streams. We have already taken steps to achieve this. We are focused on attaining financial breakeven for 2020.

We are pleased to welcome our new Charity partners including Spar, Permanent TSB and Ergo Services.

We are also focused on the implementation of the new 3-Year Strategy and on continuing to modernise and streamline our internal infrastructure and processes.

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.

Risk management objectives and policies

The Charity's risk management processes involve identifying risks 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 taking steps to mitigate those risks.

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.

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 annually to ensure that all risks are identified and risk management processes are implemented in order to mitigate against and manage such risks.

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

Income: The Charity relies on fundraising and donations for its income. The nature of this income is that none of it is guaranteed and that it can fluctuate significantly from year to year. The Charity manages this risk through its reserve policy and its financial management procedures. The financial review is a major section of each board meeting.

Wish granting operations: The Charity's activities involve working with children with serious illnesses and their

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

families. It is of paramount importance to the Charity that our wish children and their families have an enjoyable and safe experience with us. The Charity manages this risk through our wish granting policies and procedures; close liaison with the child's medical team and family; independent medical advice through the Board; and a strong focus on quality in all our activities.

Key personnel: The Charity is managed on a day to day basis by the Chief Executive and management team. The loss of key personnel could result in a loss in skills and knowledge, recruitment costs and staff training costs. The Charity endeavours to provide a comfortable and supportive work environment with the aim of retaining key personnel.

Reputation and governance: As a non-profit organisation dependent on fundraising income and accountable to the public, the Charity is acutely aware of the importance of maintaining high standards of governance to maintain its good reputation. The Charity mitigates this risk by complying with best governance procedures and is signed up to the "Triple Lock for Charities" which includes: The Charities Governance Code; SORP, the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities; and The Fundraising Guidelines issued by the Charities Regulator.

Data protection: 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. The Charity retains external consultants to assist and advise in all matters relating to compliance with General Data Protection Regulations (GDPR). Refresher staff training was conducted in 2019. The Charity makes ongoing efforts to address the evolving nature of cyber threats and the challenges posed, including the revision of internal practices and controls in this area.

Directors' remuneration

As a registered Charity and in accordance with the Constitution, Directors are not entitled to any remuneration for acting as a member of the Board. None of the Directors or Secretary received any remuneration for their office during the year. Actual out-of-pocket expenses are reimbursed, if claimed, however no expenses have been claimed.

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 income receipts. In all areas of both income and expenditure, management have made strong efforts to strengthen the design and operating effectiveness of the internal controls and regularly review the controls to ensure they are designed appropriately and working effectively.

Structure, governance and management

Constitution and legal structure

Make-A-Wish Foundation is registered as a company limited by guarantee under the Companies Act 2014. Make-A-Wish Foundation is a registered charity (CHY 15267 and Charities Regulatory Authority reference 20052256).

In accordance with its Constitution, 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 are utilised to achieve this objective.

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

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Organisational structure and decision making

Make-A-Wish is governed by the Board of Directors, who make decisions at Board level regarding strategy in relation to the Charity and who are responsible for the oversight of the Charity.

The Directors have appointed a management team and have delegated a range of day to day decision making powers to this team which is led by the Chief Executive Officer. The Chief Executive Officer reports to the Board and is not a member of the Board.

The Board met 8 times in 2019 (2018: 6). The difficult fundraising environment in 2019 and the focus on strategy and structure meant that additional meetings were held during the year.

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.

Composition of the Board

The composition of the Board aims to provide a diversity of skills and expertise that support the Charity in the achievement of its mission and reflect the perspectives of the key stakeholders in the organisation.

There are currently 11 members of the Board. Their specialist skills and knowledge includes strategy and business development, human resources, governance, finance and law as well as providing valuable insight into stakeholder perspective of the medical community and our wish families. A profile of the Board is available on the Make-A-Wish website.

Board members are appointed for a 2-year term and may serve up to three consecutive terms following which they must retire for at least one year. The Board appoints a Chair, Company Secretary and Treasurer from its membership. In accordance with the Constitution, the maximum number of Directors is 15 and the minimum is 7.

Membership of the Board during the year

The Directors who served during the year are listed below together with a report on attendance at board meetings. There were 8 board meetings in 2019.

Orlaith McCarthy and Marie Treacy (Treasurer) retired during the year as their term of office came to an end. Following a recruitment process conducted by the Nominations Committee, Moira Dunne, Stephen Meehan, Alina Úi Chaollaí and Mark Kelly were appointed to the Board and Mark Kelly was elected as Treasurer.

Board attendance in 2019

Gerry Prizeman (Chair)	8/8
Connor Quigley (Secretary)	3/8
Mark Kelly (Treasurer) (appointed 24 August 2019)	4/4
John Doran	3/8
Basil Elnazir	3/8
Sinéad Mahon	7/8
Fiona Mullan	7/8
Mick Sweeney	7/8
Moira Dunne (appointed 18 April 2019)	3/6
Stephen Meehan (appointed 13 May 2019)	3/6
Alina Úi Chaollaí (appointed 13 May 2019)	5/6
Orlaith McCarthy (resigned 18 April 2019)	2/2
Marie Treacy (resigned 22 June 2019)	3/3

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Recruitment, induction and development of the Board

Members of the Board of Directors are elected and co-opted under the terms of the Constitution.

The Nominations Committee identify candidates to fill board vacancies as and when they arise. Candidates are selected that will provide a diversity of skills and expertise in the composition of the Board. Candidates are interviewed by the Chair and the Nominations Committee. Candidates also meet the Chief Executive. Candidates are then nominated for the approval of the Board.

Directors receive an induction pack detailing information about the Charity and the role and responsibilities 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 Chair conducts an annual assessment of the performance of the Board.

Conflict of interest

Board members are aware of their responsibility to avoid and to declare any potential conflict of interest in their duties to the Charity.

Sub-committees of the Board

In 2019, the Board revised and updated the structure and composition of its sub-committees. The Charity has three committees that support the Board in its activities.

- The Audit Committee currently comprises Mark Kelly (Chair), Sinéad Mahon and Moira Dunne. 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 Audit Committee met three times in 2019.
- The Nominations Committee comprises Fiona Mullan (Chair), Alina Úi Chaollaí and Mick Sweeney. 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 both formally and informally during the year as four new directors were appointed to the Board.
- The Remuneration Committee was established as a separate committee in late 2019 and until then its activities were undertaken by the Nominations and Remuneration Committee. The Remuneration Committee comprises Mick Sweeney (Chair), John Doran and Stephen Meehan. Its primary responsibility is to provide direction and oversight on management remuneration and on remuneration policy generally in the organisation. The first meeting of this committee was in early 2020.

Make-A-Wish International

Make-A-Wish Ireland is an affiliate of Make-A-Wish International and, as such, is part of a global network of Make-A-Wish organisations with 39 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.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

Related party relationships

Other than the ongoing engagement with Make-A-Wish International, which is outlined above with further detail in the notes to the accounts, there were no related party transactions in 2019 or 2018.

There were no transactions with the Directors in 2019 or 2018.

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 submits an annual report to the CRA each year.

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.

The Governance Code

The Charity complies with the Charities Governance Code (the "Code"). The Board has conducted a review of the Code. 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.

Other information

Directors' confirmation

The Directors confirm that the Directors' report and financial statements of the company comply with the current statutory 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 ("FRS 102").

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

As a result of the Covid-19 coronavirus outbreak in early 2020, and since the health and safety of our wish children and their families is of paramount importance, the Charity has temporarily suspended wishes involving travel to other countries. The Board is actively monitoring this issue and is taking steps to ensure minimal impact on our wish families and on our activities generally. There have been no other significant events affecting the Charity since the year end.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

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 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 auditors are 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 auditors are 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 auditors at the annual general meeting.

This report was approved by the Directors, on 24 March 2020 and signed on their behalf by:

Gerry Prizeman
Director

Mark Kelly
Director

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MAKE-A-WISH FOUNDATION

Opinion

We have audited the financial statements of Make-A-Wish Foundation for the year ended 31 December 2019 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 Charities SORP 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 2019 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 Charities SORP 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 Auditors' 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 Auditors' report thereon. Our opinion on the financial statements does not cover the other information and 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

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MAKE-A-WISH FOUNDATION

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 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.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MAKE-A-WISH FOUNDATION

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 Auditors' 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 Auditors' 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
2 Dublin Landings
North Wall Quay
Dublin 1
24 March 2020

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019**

	Note	Unrestricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
INCOME FROM:				
Donations and legacies	2	1,005,903	1,005,903	1,342,763
Charitable activities	3	627,100	627,100	764,990
Investment income	4	1,209	1,209	2,594
TOTAL INCOME		1,634,212	1,634,212	2,110,347
EXPENDITURE ON:				
Raising funds		154,047	154,047	184,016
Charitable activities	5	2,007,756	2,007,756	2,001,729
TOTAL EXPENDITURE	9	2,161,803	2,161,803	2,185,745
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		(527,591)	(527,591)	(75,398)
NET MOVEMENT IN FUNDS		(527,591)	(527,591)	(75,398)
RECONCILIATION OF FUNDS:				
Total funds brought forward	19	1,914,705	1,914,705	1,990,103
TOTAL FUNDS CARRIED FORWARD		1,387,114	1,387,114	1,914,705

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 20 to 34 form part of these financial statements.

MAKE-A-WISH FOUNDATION
 (Company limited by guarantee)
 REGISTERED NUMBER: 365449

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	€	2019 €	€	2018 €
FIXED ASSETS					
Tangible assets	14		438,897		468,725
CURRENT ASSETS					
Stocks	15	5,039		5,645	
Debtors	16	101,456		230,327	
Cash at bank and in hand	22	1,173,939		1,611,985	
			<u>1,280,434</u>		<u>1,847,957</u>
CREDITORS: amounts falling due within one year	17	(265,258)		(265,827)	
NET CURRENT ASSETS			<u>1,015,176</u>		<u>1,582,130</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,454,073</u>		<u>2,050,855</u>
CREDITORS: amounts falling due after more than one year	18		<u>(66,959)</u>		<u>(136,150)</u>
NET ASSETS			<u><u>1,387,114</u></u>		<u><u>1,914,705</u></u>
CHARITY FUNDS					
Unrestricted funds	19		<u>1,387,114</u>		<u>1,914,705</u>
TOTAL FUNDS			<u><u>1,387,114</u></u>		<u><u>1,914,705</u></u>

The Charity's financial statements have been prepared in accordance with the Charities SORP Financial Reporting Standards 102; the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102").

The financial statements were approved and authorised for issue by the Directors on 24 March 2020 and signed on their behalf, by:

Gerry Prizeman
 Director

Mark Kelly
 Director

The notes on pages 20 to 34 form part of these financial statements.

MAKE-A-WISH FOUNDATION
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	2019 €	2018 €
Cash flows from charitable activities			
Net cash used in operating activities	21	<u>(365,105)</u>	<u>(3,376)</u>
Cash flows from investing activities:			
Interest receivable		1,209	2,594
Purchase of tangible fixed assets		<u>(3,004)</u>	<u>(27,953)</u>
Net cash used in investing activities		<u>(1,795)</u>	<u>(25,359)</u>
Cash flows from financing activities:			
Repayments of borrowings		(67,781)	(66,374)
Loan interest paid		<u>(2,161)</u>	<u>(3,804)</u>
Net cash used in financing activities		<u>(69,942)</u>	<u>(70,178)</u>
Change in cash and cash equivalents in the year		(436,842)	(98,913)
Cash and cash equivalents brought forward		<u>1,598,974</u>	<u>1,697,887</u>
Cash and cash equivalents carried forward	22	<u><u>1,162,132</u></u>	<u><u>1,598,974</u></u>

The notes on pages 20 to 34 form part of these financial statements.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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) (second edition - October 2019) - ("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.

The financial statements have been presented in Euro (€) which is the functional currency of the Charity.

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, under company number 365449. 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 Directors' Report..

Investment income, gains and losses are allocated to the general fund.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

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. 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.

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

Charitable activities are costs incurred on the Charity's wishgranting operations, including support costs.

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.

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.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. Accounting Policies (continued)

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.

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.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

2. Donations and Legacies / bequests

	Unrestricted funds 2019 €	Total funds 2019 €	<i>Total funds 2018 €</i>
Donations	797,754	797,754	1,086,007
Legacies / Bequests	1,500	1,500	45,676
Donations in kind	206,649	206,649	211,080
	<hr/>	<hr/>	<hr/>
Total donations and legacies / bequests	1,005,903	1,005,903	1,342,763
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2018</i>	<i>1,342,763</i>	<i>1,342,763</i>	
	<hr/> <hr/>	<hr/> <hr/>	

The Charity receives both corporate and private donations. Donations-in-kind enable the Charity to grant wishes at a lower net cost to the Charity.

3. Income from Charitable Activities

	Unrestricted funds 2019 €	Total funds 2019 €	<i>Total funds 2018 €</i>
Fundraising events and activities	193,086	193,086	253,573
External events and challenges	434,014	434,014	511,417
	<hr/>	<hr/>	<hr/>
	627,100	627,100	764,990
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2018</i>	<i>764,990</i>	<i>764,990</i>	
	<hr/> <hr/>	<hr/> <hr/>	

The Charity runs fundraising events such as the annual Crystal Ball charity ball and our annual Wish Day collection day in March of each year. In addition, we receive income from activities and challenges undertaken by our donors and supporters. 2018 external events and challenges income includes marathons income of €61,001.

4. Investment Income

	Unrestricted funds 2019 €	Total funds 2019 €	<i>Total funds 2018 €</i>
Bank deposit interest	1,209	1,209	2,594
	<hr/>	<hr/>	<hr/>
<i>Total 2018</i>	<i>2,594</i>	<i>2,594</i>	
	<hr/> <hr/>	<hr/> <hr/>	

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

5. Analysis of expenditure on charitable activities

	Unrestricted funds 2019 €	Total funds 2019 €	Total funds 2018 €
Wish granting	1,851,275	1,851,275	1,851,619
Wish granting support costs	156,481	156,481	150,110
	<u>2,007,756</u>	<u>2,007,756</u>	<u>2,001,729</u>
<i>Total 2018</i>	<u>2,001,729</u>	<u>2,001,729</u>	

6. Analysis of resources expended by activities

	Wish granting activities 2019 €	Other direct costs 2019 €	Support costs 2019 €	Total 2019 €	Total 2018 €
Wish granting	942,760	908,515	-	1,851,275	1,851,619
Wish granting support costs	-	-	156,481	156,481	150,110
Total 2019	<u>942,760</u>	<u>908,515</u>	<u>156,481</u>	<u>2,007,756</u>	<u>2,001,729</u>
<i>Total 2018</i>	<u>1,066,598</u>	<u>785,021</u>	<u>150,110</u>	<u>2,001,729</u>	

7. DIRECT COSTS

	Wish Granting €	Total 2019 €	Total 2018 €
Wages and salaries	780,401	780,401	670,214
National insurance	80,514	80,514	71,404
Pension and PHI	14,767	14,767	13,964
Depreciation	32,833	32,833	29,439
	<u>908,515</u>	<u>908,515</u>	<u>785,021</u>
<i>Total 2018</i>	<u>785,021</u>	<u>785,021</u>	

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

8. SUPPORT COSTS

	Support costs €	Total 2019 €	Total 2018 €
Wish granting	156,481	156,481	150,110
<i>Total 2018</i>	150,110	150,110	

Support costs are the operational costs of running the Charity including office and ICT costs, legal and professional fees, staff support costs and banking costs.

9. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2019 €	Depreciation 2019 €	Other costs 2019 €	Total 2019 €	Total 2018 €
Raising funds:					
Expenditure on fundraising and marketing	-	-	154,047	154,047	184,016
Expenditure on raising funds	-	-	154,047	154,047	184,016
Charitable activities:					
Wish granting	875,682	32,833	942,760	1,851,275	1,851,619
Wish granting support costs	-	-	156,481	156,481	150,110
Expenditure on charitable activities	875,682	32,833	1,099,241	2,007,756	2,001,729
Total expenditure	875,682	32,833	1,253,288	2,161,803	2,185,745
<i>Total 2018</i>	755,582	29,439	1,400,724	2,185,745	

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

10. Net resources expended

This is stated after charging:

	2019	2018
	€	€
Depreciation of tangible fixed assets:		
- owned by the charity	32,832	29,439
Auditors' remuneration - audit	8,505	8,524
Auditors' remuneration - other services	400	16,854
	<u><u> </u></u>	<u><u> </u></u>

During the year, no Directors received any remuneration (2018 - €NIL).

During the year, no Directors received any benefits in kind (2018 - €NIL).

During the year, no Directors received any reimbursement of expenses (2018 - €NIL).

11. Auditor's remuneration

The Auditor's remuneration, inclusive of VAT, amounts to an Audit fee of €8,505 (2018: €8,524). During the year non-audit services to a value of €400 were provided by the Audit firm. In 2018 fees of €16,854 inclusive of VAT were payable to the Audit firm in respect of non-audit services provided.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

12. STAFF COSTS

Staff costs were as follows:

	2019 €	2018 €
Wages and salaries	780,401	670,214
Social security costs	80,514	71,404
Pension and PHI	14,767	13,964
	<u>875,682</u>	<u>755,582</u>

Wages and salaries include statutory redundancy and termination payments of €32,296 following the organisational restructure outlined in the Directors' Report. All costs relating to the restructure are included in the 2019 accounts.

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

	2019 No.	2018 No.
Management	5	5
Staff	14	13
	<u>19</u>	<u>18</u>

The number of higher paid employees was:

	2019 No.	2018 No.
In the band €60,001 - €70,000	1	0
In the band €90,001 - €100,000	1	1

13. Interest payable

	2019 €	2018 €
Interest on bank loans	<u>2,161</u>	<u>3,804</u>

Interest on bank loans is included in support costs.

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

14. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Office equipment €	Computer equipment €	Other fixed assets €	Total €
Cost or valuation						
At 1 January 2019	500,000	52,157	16,033	36,894	50,329	655,413
Additions	-	1,441	-	1,563	-	3,004
At 31 December 2019	<u>500,000</u>	<u>53,598</u>	<u>16,033</u>	<u>38,457</u>	<u>50,329</u>	<u>658,417</u>
Depreciation						
At 1 January 2019	81,920	33,088	14,775	31,208	25,697	186,688
Charge for the year	10,000	7,612	1,047	3,888	10,285	32,832
At 31 December 2019	<u>91,920</u>	<u>40,700</u>	<u>15,822</u>	<u>35,096</u>	<u>35,982</u>	<u>219,520</u>
Net book value						
At 31 December 2019	<u>408,080</u>	<u>12,898</u>	<u>211</u>	<u>3,361</u>	<u>14,347</u>	<u>438,897</u>
<i>At 31 December 2018</i>	<u>418,080</u>	<u>19,069</u>	<u>1,258</u>	<u>5,686</u>	<u>24,632</u>	<u>468,725</u>

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 €136,118 as at 31 December 2019 (2018: €203,899).

15. Stocks

	2019 €	2018 €
Fundraising stocks	<u>5,039</u>	<u>5,645</u>

16. Debtors

	2019 €	2018 €
Debtors	21,961	44,111
Accrued income	57,882	153,619
Prepayments	21,613	32,597
	<u>101,456</u>	<u>230,327</u>

MAKE-A-WISH FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

17. Creditors: Amounts falling due within one year

	2019	2018
	€	€
Trade creditors	23,467	26,135
Other taxation and social security	20,863	18,599
Other creditors	1,972	-
Amounts owed to associated undertakings	43,250	-
Accruals	94,740	114,333
Deferred income	-	26,000
Credit cards	11,807	13,011
Bank loans	69,159	67,749
	265,258	265,827
	265,258	265,827

18. Creditors: Amounts falling due after more than one year

	2019	2018
	€	€
Bank loans	66,959	136,150
	66,959	136,150

Included within the above are amounts falling due as follows:

	2019	2018
	€	€
Between one and two years		
Bank loans	37,650	68,955
	37,650	68,955
Between two and five years		
Bank loans	16,471	48,818
	16,471	48,818
Over five years		
Bank loans	12,838	18,377
	12,838	18,377

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

	2019	2018
	€	€
Repayable by instalments	12,838	18,377
	12,838	18,377

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 €136,118 as at 31 December 2019 (2018: €203,899).

MAKE-A-WISH FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2019 €	Income €	Expenditure €	Balance at 31 December 2019 €
Designated funds				
Designated Funds - all funds	650,000	-	-	650,000
General funds				
General Funds - all funds	1,264,705	1,634,212	(2,161,803)	737,114
Total unrestricted funds	1,914,705	1,634,212	(2,161,803)	1,387,114
Total funds	1,914,705	1,634,212	(2,161,803)	1,387,114

Statement of funds - prior year

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

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 January 2019 €	Income €	Expenditure €	Balance at 31 December 2019 €
Designated funds	650,000	-	-	650,000
General funds	1,264,705	1,634,212	(2,161,803)	737,114
	1,914,705	1,634,212	(2,161,803)	1,387,114

MAKE-A-WISH FOUNDATION
(Company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

19. Statement of funds (continued)

SUMMARY OF FUNDS - PRIOR YEAR

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

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2019 €	Total funds 2019 €
Tangible fixed assets	438,897	438,897
Current assets	1,280,434	1,280,434
Creditors due within one year	(265,258)	(265,258)
Creditors due in more than one year	(66,959)	(66,959)
	<u>1,387,114</u>	<u>1,387,114</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2018 €</i>	<i>Total funds 2018 €</i>
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)
	<u>1,914,705</u>	<u>1,914,705</u>

MAKE-A-WISH FOUNDATION
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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

	2019 €	2018 €
Net expenditure for the year (as per Statement of Financial Activities)	(527,591)	(75,398)
Adjustment for:		
Depreciation charges	32,833	29,439
Interest paid	2,161	3,804
Interest received	(1,209)	(2,594)
Decrease in stocks	606	10,734
Decrease in debtors	128,871	89,565
Decrease in creditors	(776)	(58,926)
Net cash (used in)/provided by charitable activities	(365,105)	(3,376)

22. Analysis of cash and cash equivalents

	2019 €	2018 €
Cash in hand	1,173,939	1,611,985
Credit cards	(11,807)	(13,011)
Total	1,162,132	1,598,974

23. 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. Contributions outstanding at 31 December 2019 and paid in January 2020 were €1,894 (2018: €Nil).

24. Related party transactions

During the year ended 31 December 2019 the Charity incurred affiliation fees of €41,100 (2018: €54,749) to Make-A-Wish International. At 31 December 2019 an amount of €67,274 (2018: €55,911) was owing to Make-A-Wish International in respect of affiliation fees and general amounts. The Charity 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 2019, the Charity paid wish assist costs for assistance to affiliates in the amount of €25,994 (2018: €5,559). These costs are for support and assistance provided by affiliates in other countries with wishes for children travelling from Ireland to those countries. During the year the Charity received wish assist fees of €11,050 (2018: €7,094). These fees are for assistance provided by the Charity for children from other countries whose wish is to visit Ireland.

MAKE-A-WISH FOUNDATION
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

25. Post balance sheet events

As outlined in the Director's Report, as a result of the Covid-19 coronavirus outbreak in early 2020, and since the health and safety of our wish children and their families is of paramount importance, the Charity has temporarily suspended wishes involving travel to other countries. The Board is actively monitoring this issue and is taking steps to ensure minimal impact on our wish families and on our activities generally.

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

26. Approval of the financial statements

The financial statements for the year ended 31 December 2019 were approved and authorised for issue by the Directors on 24 March 2020.



Angus' Wish Story

Angus's wonderful wish was for a cookie monster and New York themed bedroom makeover! Angus is from Waterford and living with a very rare neurodegenerative disorder and spends a lot of time in his room.

Speaking of Angus' illness, Mum Fiona says 'it's very progressive and has caused so many problems and robbed him of an awful lot, except for his happiness and his smile. Those will always remain! His wish is extra special as it incorporates all of the things he's always loved. Anyone who knows Angus knows that he adores Cookie Monster, so we created a 'Cookie corner' in the room showing Angus and Cookie Monster together against the New York skyline. It's the coolest mural ever!"

"Angus also has optical atrophy and we weren't sure what he could and couldn't

see, so a big TV was a part of the wish. With the amount of time he spends in bed, which can be days at a time, this was very important. He also has an awful lot of medical equipment and so Make-A-Wish came up with some great storage solutions for that. Angus also has a huge love of lights and he adores the fibre optics that were installed next to his bed. This was just the best wish for him. Make-A-Wish truly brightened our little pickle's life..."

A special thank you to Caoilfhionn Hanton Art for creating such an inspirational mural based on Angus' two loves in life, Cookie Monster and New York. We'd also like to thank our friends in Kelly and Dollard and Colour Trend for their generous donations and The Biscuit Club who made Angus an honorary member and presented him with his very own Cookie Monster jersey!

**THANK
YOU
SO
MUCH**

Thank you for making
my wish
come true xxx
Grace

Many Thanks for making
my wish come true!!
I had an amazing time
at the Kodaline Concert
& getting pampered in
Brown Sugar ☺
From: Laura
Lear,
Mabill
★★★★★

MAKE.
A. WISH



We would like to share
these messages of thanks
with all the
donors, volunteers,
supporters and partners
who made our work
possible in 2019.

Thank you so much for
the wonderful trip
From: Blaknard & Family
we had a unbelievable
time
★★★★★

Thank you for making
wishes come true!

I would like to say a huge thank
you for making my dream come
true. I can't believe I got my
dream room. I love my New
bedroom and can't stop
showing it off to
my friends. I am
extremely grateful.
Thank you.
From Faith.



Many thanks to all
who helped make
James wish so
wonderful. He had
truly great weekend
at Clontarf & Castle &
Crooke Park.

www.makeawish.ie

