

Liam's Wish – To Attend Ireland Team Training Session



★ Annual Report | 2021

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Make-A-Wish®
IRELAND

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Review of the Year

Dear Friends,

Our Mission – We grant wishes to children who are living with life-threatening illnesses. We bring hope, joy and lasting memories to each wish child and their families.

“In times of adversity and change, we really discover who we are and what we’re made of”

Howard Schultz

Welcome to our Annual Report for 2021, a year of continued disruption, uncertainty and change; a year where we discovered who we are and what we’re made of; a year where we grabbed windows of opportunity and moved forward to grant wishes quickly and safely.

We are proud that, despite the continued restrictions and limitations imposed by the COVID-19 pandemic, during 2021 we were able to grant 102 wishes. These wishes included virtual celebrity meets, garden play equipment, to be a zookeeper, staycations and gaming laptops.

To allow wishes to happen, Make-A-Wish® generates its funds through corporate and private donors, community events, schools & colleges and individual donations. Fundraising continued to strengthen from early pandemic levels from €1.43m in 2020 to €1.54m in 2021 and we continue to be humbled by the level of support from individuals across the country and by the strength of relationship and generosity of our corporate partnerships. We also rely on donations-in-kind, which enable us to fulfil wishes at lower net costs. While our in-kind figure reduced from €54K to €30.5k in 2021, this figure is still enormously impactful to wishes and is predominantly from the local community and suppliers in Ireland. Thank you to all our contributors.

To assist the organisation in spreading the Make-A-Wish story and to help us achieve fundraising targets we work with a group of specially selected Ambassadors who give their time freely in helping our cause. We would like to acknowledge all of our 2021 Ambassadors who ensure that the dreams and wishes of our children can indeed be granted.

Due to the ongoing pandemic, Make-A-Wish had to cease travel related wishes in February 2020, and, as restrictions on travel and movement were imposed by the government for the first 5 months of 2021, our window for wishgranting and the type of wishes we could grant were constrained. The safety and wellbeing of our wish children is always our highest priority, and we continued with the suspension on international travel throughout 2021.

In the absence of travel we had to revisit our model and service offering to wish children and families, which we did in 2020. We engaged a small focus group of past wish parents to help us shape the future of wishgranting and we continued to build on this model and the range of themes across home wishes throughout 2021. It proved an exciting time with endless possibilities.

Engagement of our wish families regarding updates was essential throughout the year. We fully implemented virtual wish capture across our volunteer community in 2021. This involved our volunteers engaging with wish families and children online via zoom, instead of visiting the family home to capture wishes. This online method of capturing wishes has proven to be very effective with positive engagement and feedback. The recruitment of 36 new volunteers at the end of 2021 will give added support in the community through 2022 and beyond. We could not survive without our volunteer network and we are completely beholden to each and every one of them.

In 2021 we launched a new three year Strategic Plan, which emerged from a collaborative process involving management, staff and a working group from the Board. The objective of this plan is to strengthen and grow our impact, while at all times keeping our children, our donors and our people at the centre of every decision we make. We strive to;

- Enhance the wish journey to further maximise the impact of a wish for our wish children and their families.
- Continuously improve our communication and collaboration with our stakeholders.
- Ensure that the long-term structures and supports are in place for the charity to drive a programme of sustainable development so that ultimately we can achieve our vision, which is to grant the wish of every eligible child living in Ireland as an integral part of their treatment journey.

Our children and their families continue to be our inspiration and the continued support of corporate partners and community volunteers enable Make-A-Wish Ireland to continue to bring hope and joy to children and their families, who are dealing with life-threatening illnesses.

We would like to thank the Board of Make-A-Wish Ireland for its support, guidance and direction over this challenging period, including its continued vigilance with regard to strong governance standards, which has stood us in good stead over the last number of years. We will continue to maintain the highest standards of accountability and transparency in everything we do.

In particular we would like to thank Mick Sweeney who stepped down from his position as Chair of the Board at the end of December 2021. Mick joined the Board in April 2018 and later took over as Chair from Gerry Prizeman. Mick has been supportive, encouraging and believed anything was possible, despite the restrictions we were facing. He was a strong supporter of the Strikepay “tap-to-go” initiative which you will read more about later in this report. Mick encouraged the team to dream big and not to be afraid of risk, albeit measured risk. In short, Mick was the ideal Chair to have, during what can only be described as crisis times, with his calm manner and constant availability to talk through any issue.

Stepping into Chair the Board is Stephen Meehan, who is Chief Executive of The Convention Centre Dublin (The CCD). Stephen joined the Board in May 2019 and has played a pivotal role in formulating the organisation's current strategic plan.

As we end 2021, we have 188 children still waiting for their wishes and that is our priority for 2022. With the help of our wonderful staff and volunteers and under the guidance of our Board, we will continue to grant exceptional and memorable wishes for those in need of them most.



A handwritten signature in black ink that reads "Susan O'Dwyer".

Susan O'Dwyer
Chief Executive



A handwritten signature in black ink that reads "Stephen Meehan".

Stephen Meehan
Chair



Liam's Wish Story

Liam, from Co. Donegal, is living with Duchenne Muscular Dystrophy. Duchenne Muscular Dystrophy is a genetic disorder, which affects muscle mass and can cause a weakening of muscles. As a result of this condition, Liam now uses a wheelchair.

Liam is the Irish football team's biggest fan. It was a dream come true for Liam when we granted his wish to attend an FAI football team training session in Dublin. Liam said that he "was in his element" getting to meet the players, the manager, coaches, and backroom staff. On the day, Liam was surprised with an Irish jersey signed by the team and V.I.P tickets to the next Irish match. Liam's mum told us that, "It was so good, and way beyond our expectations!". Liam said, "this was one of the best days of my life".

We would like to say a huge thank you to the FAI and the Irish football team for helping to make this such an amazing wish and experience for Liam and his family. COYBIG!



Wishgranting Review

Pandemic Impact

2021 was a year of resilience, tenacity and innovation. We have been in recovery mode for the past year and a half, and the ever-evolving impact of the Covid-19 pandemic meant that we had to continuously adapt and work creatively to fulfil wishes safely, within government guidelines, and in some cases, rapidly, as our window of opportunity contracted. A lot of effort has been put in by many individuals; everyone had to stretch; all had to raise the bar of resilience and performance, whilst we adapted to a 'new normal'. At times during the year, just as we found our rhythm of granting wishes, local and national lockdown measures meant a knock-on impact on wish fulfilment. Where any window of opportunity allowed, we moved forward and granted community wishes and staycations, bringing magic and joy to as many children and families as we could during this uncertain time.



As reported in 2020, travel related wishes continue to be affected by the pandemic and we have continued to be unable to grant foreign travel wishes throughout 2021.



Jack's Wish to have a Gaming Party

Wishgranting Review

Wish Experience

The insight, knowledge, learning and innovation opportunities that emerged during this time has helped and continues to help shape how we grant quality and impactful wish experiences. In total, we are proud to say that despite the restrictions imposed by the pandemic, we granted 102 wishes. Examples of wishes granted included to be an animator, to be a zookeeper, to have a Lamborghini experience, to meet my favourite celebrity, to have a shopping spree, to go on a staycation, to have a ride-on tractor, gaming related wishes, garden play equipment and bedroom makeover's.

Last year's report also informed readers of the move from at-home wish captures to virtual meetings with families to capture children's wishes. This was fully implemented across our volunteer community in 2021 following intensive online training and volunteer mentor support sessions which enabled our volunteers to engage with wish children and families over Zoom rather than taking unnecessary risks by visiting their homes. We will continue in this vain for the foreseeable future.



Some further good news is that we recruited 36 new community volunteers through 2021 bringing our total number of volunteers to 90. All of these wonderful people are now ready to support new wish captures, wish reveals and assist in fundraising activities through 2022.

We are ever grateful to our many suppliers across the country, who provide us with donation-in-kind support so that we are less dependent on fundraising income to fulfil wishes. Community wishes in particular show how this goodwill exists at grassroots level.

We have undergone a remarkable evolution in the past two years. Bringing our community together (virtually) to exchange ideas and explore new ways of doing things is more important than ever.

Our focus is steadfast to strive to achieve our mission of granting the wish of every eligible child in Ireland.



Tegan's Wish Story

Tegan, age 8 from Co. Leitrim is living the Hollywood lifestyle now that her wish for a glamour station has been granted.

Tegan was diagnosed with Acute Lymphoblastic Leukaemia, which is an acquired illness, at just 5 years of age.

Tegan's wish was to have a dedicated pampering area so that she could practice her makeup skills on the VIPs in her life. It has given her something extra to smile about every morning before school.

Tegan told our Wishgranting team, "I wish to have a glam station with cool lights, a mirror and

make-up drawers. It would make me happy to do my mammy's, my friends' and my own make-up."

Our Wishgranting team aimed for the stars and designed an area fit for a movie star. Tegan's glamour station includes a dressing table with storage for all the accessories a girl could need, the specially requested cool lights, new brushes, lots of new make-up and personalised accessories for an extra special touch.

Tegan is now a budding make-up artist with a wish that will bring joy and a smile to her face every day.



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

Some illnesses above may include life threatening complications

Hospitals We Work With

Beaumont Hospital
Cavan General Hospital
Central Remedial Clinic
CHI at Crumlin, Temple Street and Tallaght
Cork University Hospital
General Hospital, Letterkenny
Great Ormond Street Hospital, London Kerry
General Hospital
Mercy University Hospital, Cork
Midland Regional Hospital, Mullingar
Our Lady of Lourdes Hospital, Drogheda

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 Review

As a charity we depend on fundraising for all of our income. We do not receive any government funding and instead generate all of our funds through a mix of corporate and private donations, community events, schools and college led fundraising initiatives and donations-in-kind from local suppliers. Through funds raised, our goal is to grow the number of wishes we can grant annually. The one absolute is that our waiting list increases year on year.

Our corporate partners have been incredibly supportive through 2021, in what we recognise as a challenging time for all industries. For them to give their time through employee engagement, offer their support for our wishes and actively fundraise for Make-A-Wish is a testament to the strength of the relationships developed between our staff and theirs. Partnerships with companies such as Mitsubishi Electric, DID Electrical, BBDO, Rubber Duck, Combilift, Ergo, Gamestop, Horizon Therapeutics Ireland DAC, Logitech, and Max Benjamin continue to make a profound difference to the work we do.

A special mention goes to our charity partner SPAR, who have extended the partnership into a 3rd year for 2022 and raised a total of €191k in 2021. Funds are generated through a variety of fundraising initiatives, as well as collection boxes in more than 400 SPAR stores nationwide and a donation on selected SPAR own brand products.

We celebrated our longest corporate relationship with Dealz in November 2021, marking a 10 year anniversary with the retailer. The success of this partnership is down to their amazing staff who are willing to fundraise at every available opportunity, putting the fun into fundraising at every activity they take on. The 10th anniversary occurred at a time of heightened restrictions across Ireland and as such we couldn't celebrate this milestone the way we would like to have and we extend our sincere gratitude for the constant work you do to fundraise for our children's wishes.

After a year's gap in 2020, the magic of Christmas returned twofold. Our Corporate Christmas Campaign in 2021 raised a total of €143k, which was a significant increase to 2019, while our Believe in Magic campaign with our fantastic ambassador Keith Barry raised €79k. Both campaigns made a significant impact on our end of year income.

We continue to be humbled by the level of support from individuals across the country who organise community events and go the extra mile for our children. Barry, Dave, Eamonn and Eoin organised a 7-day run from Dublin2Donegal, raising over €42k in honour of Dave's young son Séimí who sadly passed away in 2017.

Fundraising Review

Other supporters, like Conan Byrne and Brendan Clarke, devised a national Crossbar Challenge and raised a staggering €26k for the charity. A Truck and Tractor run took place in Limerick, raising nearly €17k, while a Winter Wonderland called Tinryland raised €16.5k.

We mentioned earlier our strategic plan and the need for change and adaptation. Adaptation brought a review of our wishgranting process and the types of wishes granted. It also meant adaptation in terms of how we fundraise. As the future is very obviously a cashless society, we addressed the challenge of collecting using canisters and buckets and chose Strikepay as a new contactless payment partner. The company's unique 'tag' is placed on canisters, equipment, clothing etc and through a trial conducted with SPAR we quickly realised the viability of this new method of collection. Other adaptations came in the form of three new virtual events. Focused on fun, family and wellbeing, these events are (a) Walk for Wishes, (b) Wheels for Wishes and (c) Bake-my-Day. All proved very popular and have been built into our yearly fundraising calendar.

As we develop as an organisation we will continue to adapt, strive for innovative means of fundraising and keep our partners, our sponsors and our donors informed and engaged.



Fundraising Review



SPAR Ireland
trial contactless
donations



Dublin 2 Donegal
to in memory of
Séimí Brennan



We celebrated our
10 anniversary
Dealz

Fundraising Review



The first ever
Bake My Day
challenge



Tinryland
Christmas
Lights shone
brightly for
wishes



Crossbar
challenge



Keith Barry
helped raise funds
for Believe in
Magic

Meet Our Volunteers

“This is a truly magnificent charity, making a real difference to the lives of people around us.”
— Diane O’Dea



My name is Diane. I’m from Waterford and live with my 17-year-old daughter and our 2 little rescue dogs. With nearly 4,000 followers on Instagram, they’re kind of a big deal! I work for Sun Life, where I manage an Expenses and Treasury team. Having moved to Paris at the age of 17 I speak fluent French and get to use that at work, which is *magnifique*.

Driven by my love of French, I went back to college in 2011 to do my bachelor’s degree in WIT, Arts Hons French & Spanish. I found that I had a bit of free time in between lectures so I started looking for volunteer opportunities and came across Make-A-Wish Ireland. What really propelled my desire to volunteer with Make-A-Wish Ireland was seeing a child in a newsletter from my daughter’s primary school who had had her wish granted to be a princess for a day. I signed up straightaway!

I started out doing the Wish Day collections, firstly collecting and then organising secondary school students who wanted to volunteer their time to help. My abiding memory of Wish Day was collecting with a

man who lived in the housing estate next to Tesco. As a local he knew a lot of people passing by. His child had benefited from Make-A-Wish. To witness the enthusiasm from a volunteer and from the public towards him was extraordinary. That year we ran out of wish bands and stickers and people just continued to donate money, and came over to tell their stories of how Make-A-Wish had impacted their lives or the life of someone they knew.

That’s what gets me! The stories of how Make-A-Wish has made a difference. It’s a humbling experience to know that there is an organisation that listens to these children and does everything in its power to give them something which, even momentarily, removes them from their routines of medical appointments, medication, and experiences that most of us will never go through.

My next step was to become a community volunteer and get involved in the Wish process. I cried my way through that training! I have such a blessed, healthy life, and hearing stories of families who just get on with things and wish for

Meet Our Volunteers

moments of happiness, like being a princess or getting a ride on a tractor, just reinforces the fact that I can give a few hours of my time to be part of the process that gives kids and families a life-long memory.

Over the last 2 years I've been fortunate to have led and co-volunteered in many Zoom Wish calls – chatting to the Wish children and their families to find out what their Wish would be. We gather all the information, ensuring that it's something really special for that child and send it on to the Wish fairies, where they do their thing and turn it into something magical.

More recently I am involved in the interview process for new volunteers coming on board and we really do come from all walks of life, for a host of different reasons! If you're thinking of giving your time to Make-A-Wish give it a go, from one hour to as many as you can spare. I have felt nothing but support from the Make-A-Wish staff, notably Claire who generally makes sure that we're good to go with each and every task we take on, and then letting us know the incredible outcome of the Wish we are involved in.

This is a truly magnificent charity, making a real difference to the lives of people around us.

“It's a humbling experience to know that there is an organisation that listens to these children and does everything in its power to give them something which, even momentarily, removes them from their routines of medical appointments, medication, and experiences that most of us will never go through. ”

“I have met so many amazing Wish Children during this time and am overwhelmed by their bravery and positivity. It is so enriching to witness this first-hand.”

—Gerry Colreavy



My name is Gerry. I am originally from Dublin, although I now live in the beautiful Meath countryside with my wife and two children. I work for the ESB as an IT Contractor and lecture part-time with Technological University Dublin in Operations Research and MIS.

I saw Susan McQuaid O’Dwyer, CEO of Make-A-Wish, being interviewed on Ireland AM a couple of years ago and her interview struck a chord with me. I literally raced to contact the Make-A-Wish office to see how I could become a volunteer. I went through a very straightforward application process, was accepted, completed my training course and the rest is history! I am totally hooked since.

Since becoming an active volunteer with Make-A-Wish Ireland just over two years ago I have participated in many Wish Visits. During the Covid-19 pandemic, we received Zoom training and I became a virtual wishgranter. The great thing about Make-A-Wish is how they adapted. When we couldn’t visit wish children in person, they used technology to ensure that children’s wishes were still being captured and that amazing experiences were still being delivered.

I have met so many amazing Wish Children and their families during this time and am overwhelmed by their bravery and positivity. It is so enriching to witness this first-hand. I have come off so many calls feeling so utterly overwhelmed by the positivity that these Wish Children portray. It really makes your day!

There are so many examples I could mention, but to give a sense of it, I will touch on a few.

For one particular call, a 12-year-old Wish Child had a great passion for soccer both as a supporter and player. I mentioned during my introductory zoom call that I played soccer, mainly in goal and so badly that I would welcome any tips from him. He went on to give me loads of tips, re-assuring me and telling me not to worry. Both myself and the other volunteer on the call were utterly bowled over by his confidence, despite his illness. It blew our minds,

Meet Our Volunteers

I also re-call another visit where the 7-year-old Wish Child didn't really believe that wishes came true. He kept changing his mind on that first call and was very reluctant to even have a second call. His Dad contacted the office a week later and asked if they could have a second visit, and this time we discovered the Wish he really wanted. His fear that good things didn't happen blocked his ability to dream big. But when the Wish Team made it happen it really was such a fabulous outcome.

In short, it is not about what we give as volunteers to the organisation but ultimately what we get from it. Make-A-Wish is a truly amazing organisation with so many talented volunteers which we are privileged to meet and work with.it.

I will finish by mentioning the team who are so helpful, and a wonder woman named Claire who steers the ship for us. She always comes back to us as quick as lightning with any query or issue that you put to her, juggling a thousand things to make sure what needs to happen happens.

I hope to get involved with some community fundraising events over the coming months now that we are returning to some normality, and I look forward to the new challenges that will bring. I love my time with Make-A-Wish and I would encourage anyone thinking of volunteering to get involved! You won't regret it.

“In short, it is not about what we give as volunteers to the organisation but ultimately what we get from it. Make-A-Wish is a truly amazing organisation with so many talented volunteers which we are privileged to meet and work with.it.”

Board of Directors



Stephen Meehan
(Chairperson)
CEO, The Convention Centre Dublin



Mark Kelly
(Treasurer)
Director, EY Ireland



Laura Gleeson
Director of Legal and Compliance
at Brightflag



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



Alina Úi Chaollaí
Marketing Director,
Tayto Snacks



Mouna Kenzaoui
Founder, Martinsen Mayer

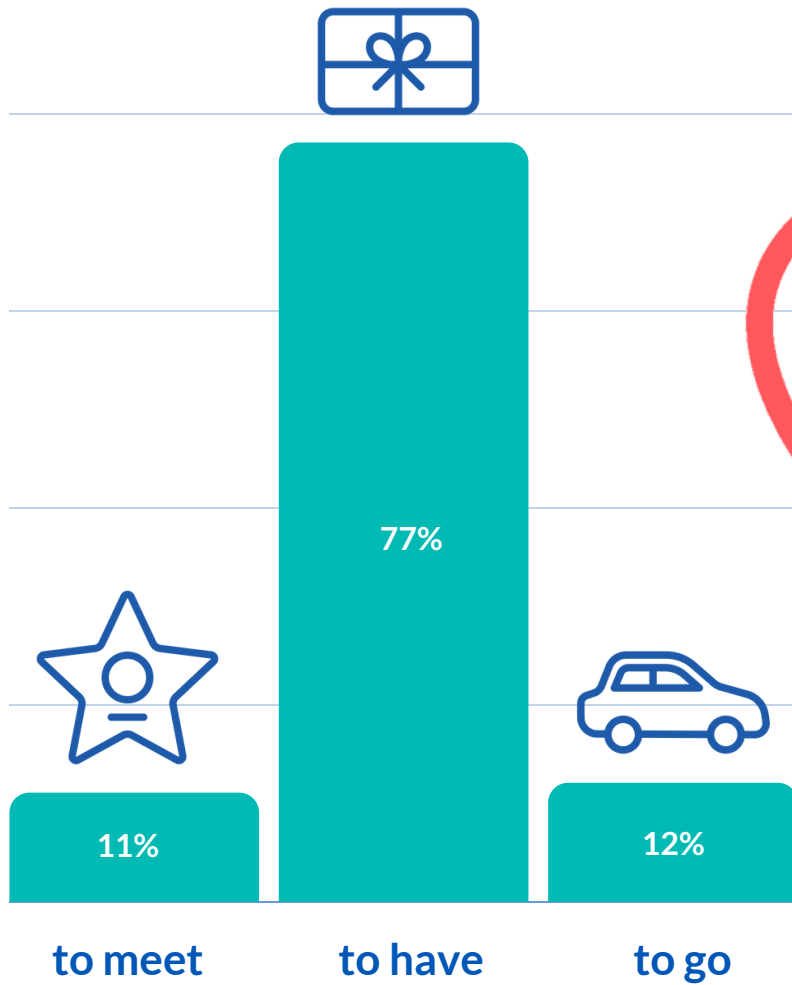


Dr. Aoife Mahony
Consultant in Paediatric
Neurodisability,
CHI Tallaght and Enable Ireland



Oisín O'Gógáin
Head of Human Resources, Aon

2021 Wishes



341 wish family members impacted
102 wishes granted

Our Supporters

90
Community Volunteers

7413
Number of Donations received

€914,197.74
Amount donated by Corporate Partners

Registered number: 365449
Charity numbers: CHY 15267 & RCN 20052256

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

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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

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

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021

Directors

Mick Sweeney, Chair (retired 31 December 2021)
Stephen Meehan (appointed Chair 31 December 2021)
Connor Quigley, Secretary (retired 8 December 2021)
Mark Kelly, Treasurer
Sean Doran (retired 8 December 2021)
Moira Dunne
Laura Gleeson
Mouna Kenzaoui
Aoife Mahony
Fiona Mullan (retired 8 December 2021)
Oisín O'Gogain (appointed 27 September 2021)
Alina Uí Chaollai

Company registered number

365449

Charity registered numbers

CHY 15267 and RCN 20052256

Registered office

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

Company secretary

Connor Quigley (retired 17 February 2022)
Laura Gleeson (appointed 17 February 2022)

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 2021

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 2021. 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 ("FRS 102").

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 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

We grant wishes to children, with life threatening illnesses, which bring hope and lasting memories to each wish child and their families.

Our vision

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

Our values

In everything we do, we act with respect, empathy and integrity in order to fulfil children's wishes.

We are passionate about our purpose and the opportunity to create hope and joy.

We are inspired by the resilience of our children and their families; they give us strength and determination.

We believe in the power of community and the ability of our wishes to bring people together.

We hold ourselves and each other accountable to ensure our actions have the greatest impact. We do this in a supportive and positive manner.

Through creativity, listening and kindness, we make the little things matter and the big things happen.

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 routine of hospitals, doctors and treatment. Since inception in 1992, we have granted over 2,660 wishes in Ireland. For children battling a serious illness and for their families, a wish can bring hope, joy and lasting memories. Therefore, our vision is that every child living with a life-threatening illness in Ireland is granted a wish as part of their treatment.

2021 was a remarkable year where we were proud to grant 102 wishes in an ongoing pandemic environment.

• Our wishes generally fall into 4 categories:

- **I wish to have:** For many children, their wish might simply be to have a laptop or gaming equipment or perhaps garden play equipment. What Make-A-Wish enables for a family can make all the difference to their quality of life and well-being.

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

- **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 meet:** The wish might be to meet a celebrity or a sports star. These can be challenging to grant as access to celebrities and sports personalities is dependent on their availability. The support we receive from famous celebrities is exceptional, whether in person or virtually. Everything is about the child and they are very giving in their time with our wish children.

- **I wish to go:** Taking a trip or a holiday with a sick child can feel prohibitive but the trained staff at Make-A-Wish ensure that all arrangements are made to give families an enjoyable experience and lasting memories.

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 the child is to participate in the wish.

- **Wish journey and anticipation:** 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 of excitement and anticipation.

- **Wish realisation:** Often, the challenges involved in wishes are many, as different children have different medical needs. 2021 continued to be challenging due to Covid-19 restrictions. 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 the wish they have requested is suitable and manageable for the child, 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.

- **Family involvement:** The impact on the family of having a sick child can be far reaching and, as far as possible, we ensure that all family members can participate in the child's wish so that the whole family create lasting happy memories.

Our work as an affiliate of the Make-A-Wish community:

Make-A-Wish Ireland is part of the global Make-A-Wish brand, with affiliates in 39 countries around the world.

This network of affiliates provides a forum for sharing ideas and creativity in addressing the challenges of our work.

In times when international travel is feasible, we collaborate with our Make-A-Wish colleagues across the international network, where affiliates provide direct local assistance to those travelling from Ireland. In turn, Make-A-Wish Ireland provides wish assistance to sick children from other countries whose wish is to visit Ireland. Make-A-Wish International also specialise in developing and growing successful global sponsorship programmes for the benefit of all affiliates.

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, liaising closely with medical staff involved in the overall care and treatment of the child. Our team also provides

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2021

fundraising, governance and office administration, without which, wishes could not be granted. Our CEO, Susan O'Dwyer, was appointed Chair of the Board for the Charities Institute Ireland in early 2022.

- **Our volunteers:** We operate through a national network of volunteers who not only help with fundraising, but who are also a key part of the wish journey, meeting our wish families both in person and virtually. We currently have 71 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:** Our wishgranters focus on the detail to ensure that the child and family have a great experience and that their medical needs are considered at all times. That focus on quality permeates through everything we do and in all our interactions with our stakeholders.

- **Our fundraising:** Make-A-Wish Ireland receives no government funding and relies entirely on the generosity of the public to raise funds to achieve our mission. Our funding is generated from our corporate partners, private donors, schools, colleges and the generosity of the public. Each year budgeting is a challenge for the Charity as we must analyse our dependant known income such as existing corporate partners or new partnerships and evaluate the economic climate and other external factors. The budget is always prepared with the knowledge that our focus is to grow the number of wishes we can grant annually. The one absolute is that our waiting list increases year on year. We continue to raise funds through a range of in person and virtual fundraising initiatives including Wish Day and community events.

The impact of our work

- **For the child and family:** Wishes can bring hope, joy and lasting memories and can have a profound 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.

- **For the local community:** Wishes allow us to involve the local community whether as directly supporting the granting of the wish; as carers and nurses; or as part of the wider circle of family members and friends.

Three Year Strategy

Our 3-year Strategic plan for 2021 to 2023 was approved by the Board in 2021. Establishing the plan was a collaborative process involving management, staff and a working group from the Board. The objectives we work to achieve are to strengthen and grow our impact. We strive to:

- Enhance the wish journey to further maximise the impact of a wish for the wish child and their families.
- Continuously improve our communication and collaboration with stakeholders.
- 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.

The strategic pillars of our plan are:

- **Our Children:** Our children are our reason for being. We strive to bring hope, joy and magic to the lives of children in Ireland living with life-threatening illnesses. We believe that our children and their families deserve the chance to experience wishes that can help alleviate the stress their medical journey can bring. We create positive, joyful shared memories that last forever.

- **Our Donors:** Our donors make the impossible possible. They positively impact and connect with our children's journey and our purpose resonates with them. We are entirely dependent on the generosity of our donors in

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Ireland to enable us to grant wishes and achieve our vision of granting a wish to every eligible child.

• **Our People:** Our people are at the heart of everything we do; we are our strongest advocates. We are one team, staff and volunteers, united by our common purpose. We strive to support and empower each other to make a difference. We work hard to build and protect a positive culture and environment which fits with our shared values.

Review of 2021

• Wishgranting and volunteering

We are proud that, despite the restrictions and limitations imposed by the Covid-19 pandemic during 2021, we granted 102 wishes. These wishes included virtual celebrity meets, garden play equipment, zookeeper experience, staycations and gaming laptops.

As the safety and wellbeing of our wish children is our highest priority, we continued with the suspension on international travel. We continued to implement strict safety and social distancing protocols in line with HSE advice. It remains a challenging time for our wish children, their families and communities impacted by the pandemic. Our team, volunteers and supporters have shown great resilience and commitment this year and we are especially grateful to our celebrities, our suppliers, the local communities and our volunteers who demonstrated their determination and flexibility to make the wishes possible.

We continued to be faced with and to overcome many challenges to enable our children to receive their wishes. Our model of granting wishes has in the past been primarily overseas travel related, but we are still unable to fulfil this wish type. In 2020, we had to revisit our model and service offering to wish children and families. We engaged a small focus group of past wish parents to help us shape the future of Wishgranting and this helped us to look at how we could continue to grant magical wishes at home in Ireland. We continue to build on this model and are granting a range of themes across home wishes. It is an exciting time with endless possibilities.

The ever-changing pandemic impact meant we continued to adapt and work creatively to fulfil wishes safely as we operated within the government guidelines. At times, as we started to get into a rhythm of granting wishes, local and national lockdown measures impacted on wish fulfillment, following an ease in restrictions towards the end of 2020, some restrictions were reimposed by the government for the first five months of 2021. Where any window of opportunity allowed us to move forward and grant community wishes and staycations, we moved quickly and safely to grant.

We continue to encounter supply chain and delivery challenges and our multiple corporate and new partnerships continue to come together to help us to overcome many of these challenges. We focused on building a network of community partnerships to obtain a donation-in-kind support so that we are less dependent upon fundraised income alone to grant more wishes. The community wishes in particular have demonstrated that goodwill exists at both local and national level.

We were also challenged in fulfilling some priority/rush wishes where availability of wish type is an issue in the timeframe required. We worked closely with families to overcome challenges and continue to grant priority/rush wishes in alternative and safe ways due to pandemic restrictions.

Engagement of our wish families regarding updates and maintaining connection was essential throughout the year. Our volunteers primarily supported on wish visits via Zoom as the restrictions and rising case numbers meant we could not mobilise our volunteer community for on the ground support.

We fully implemented virtual wish capture across our volunteer community in 2021. This was achieved by delivering online training and volunteer mentor support sessions to enable our volunteers to engage with wish children and families online via Zoom vs visiting the family home to capture wishes. This online method of wish capture has proven to be very effective with positive engagement and feedback. We will continue with this

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method of wish capture for the foreseeable future and the recruitment of 36 new community volunteers at the end of the year, will support with new wish captures in 2022.

In 2021, our priority continued to follow new Government guidelines to ensure we granted wishes safely. To safeguard the wellbeing and safety of our wish children, families, staff and volunteers, we worked closely to follow the official guidelines, ensuring we provided the most magical wish experience possible. It was not possible to mobilise our volunteers for on the ground support in 2021, due to government advice and the rising Covid-19 case numbers. This was to ensure the safety of our wish children and all those supporting their wish. Wish families and staff exchanged "Wishgranting Powers" to make sure wishes were fulfilled safely at home.

We implemented a new post wish survey this year to measure the quality and impact of our wishes, this is designed to help us understand what we are doing well and what we could do better. Our wish applications increased in 2021 and we expect our wish applications to further increase in 2022. As we look into the years ahead, we are conscious we will continue to operate within a pandemic environment, granting wishes to seriously ill children. Our mix of wishes are varied and unique to each child, there were wishes that we never granted before and there were exciting and creative challenges for our Wishgranters in 2021 leading to more project-based wishes. The wishes of the past are different to those of the future, and we are excited and honoured to continue to deliver magical wish experiences for our deserving wish children into 2022 and beyond.

• **Fundraising and communications**

Make-A-Wish Ireland depends on fundraising for all of our income. We generate our funds through corporate and private donors, community events, schools and colleges and individual donations.

Our corporate partners were incredibly supportive throughout the year. The level of support covered employee engagement, fundraising, donations and support for our wishes.

We have developed a strong partnership with our charity partner SPAR over the last two years during the pandemic and we were delighted when they agreed to extend the partnership into a third year for 2022 and raised a total of €191K in 2021.

We celebrated our longest corporate relationship with Dealz in November 2021. The success of the partnership is down to the relationships with the charity and their willingness to fundraise at every available opportunity, putting the fun into fundraising at every activity. The 10th anniversary occurred during heightened restrictions and as such we couldn't celebrate this milestone in the way we would have imagined.

Our partnerships with companies such as Mitsubishi Electric, DID Electrical, BBDO, Rubber Duck, Comblift, Ergo, Gamestop, Horizon Therapeutics Ireland DAC, Logitech, Max Benjamin and others continue to make a profound difference to the work we do. Each of these associations contribute through corporate giving or with customer facing campaigns and staff-led fundraising initiatives.

- We returned to our specific Corporate Christmas Campaign in 2021 after a year's gap with the support of our sponsor Mitsubishi Electric. Targeting 3,500 companies around Ireland, the campaign raised a total of €143K which was a significant increase on 2019 result.
- New initiative - As the future is very obviously a cashless society, we started to look at how we could address the challenge we had with the use of canisters and buckets - we needed to adapt. A taskforce researched and interviewed companies who specialise in contactless payments. Stripepay was chosen as a new partner. This was a new company to the market with a unique "tag" that can be placed on canisters, equipment, clothing etc. A trial was conducted in conjunction with SPAR to ascertain the viability of this new project.
- Whilst income generated from community events was lower than in 2020, we worked with some truly amazing individuals and groups who believed in going the extra mile for our children. People such as Conan Byrne and Brendan Clarke who devised a national Crossbar Challenge and raised a staggering €26K for the charity.

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A 7-day run from Dublin to Donegal was organised by 4 individuals. The event was postponed several times due to Covid but still managed to receive a huge amount of coverage nationwide and raised over €42K.

A Truck and Tractor run took place in Limerick. A fabulous spectacle raised nearly €17K.

A Winter Wonderland called Tinryland raised €16.5K.

- Make-A-Wish developed three new owned virtual events during the year, focused on fun, family time and wellbeing. These events were (a) Walk for Wishes, (b) Wheels for Wishes and (c) Bake my Day. All three events proved popular and successful for the organisation and have now been built into the fundraising calendar for future years.

We are so grateful to the many individuals and groups throughout the country that continued to fundraise for us through virtual events including runs, walks and cycles. Their commitment and support of the charity is very much appreciated.

A special thank you also goes to all the generous donors who supported our "Believe in Magic" campaign at the end of the year, promoted by our Ambassador Keith Barry. This campaign raised over €79K making a significant impact on the end of year income.

- **Structure and sustainability**

There is no easy pathway out of an ongoing pandemic, but it's vitally important we continue to find new ways to move forward safely and in doing this, we are expanding the awareness of the impact we create not only for our wish children and their families but also those individuals and businesses that choose to partner with us. Innovation was the key for 2021, identifying new methods of fundraising and building on relationships and offerings. The financial result for year-end was stronger than forecasted which reflects the passion and agility of a small team and the belief and support of our donors. We continue to build on the changes we made to the organisation over the last two years. The impact of Covid-19 has had a significant impact on our wishgranting activities, but we continue to pivot and adapt as we believe our children need us now more than ever. As we move into our 30th anniversary in 2022, we will strive to return to pre-pandemic numbers of wishes granted over the coming two years.

Financial review

Review of 2021

Income

The Charity earns all of its income through fundraising.

In 2021, our income increased from €1.43M to €1.54M.

The increase was partly due to a gradual opening of restrictions during the year and a higher level of corporate contributions. As with 2020, we were unable to organise face to face events, but continued different initiatives in ways to raise funds have been on-going. We continued to receive strong support from the general public with almost €311K raised in the year from fundraising events and activities. Our corporate and individual donations increased from €959K to €1.091M in the year, particularly with the support of SPAR as our charity partner.

Our donations-in-kind, which enable us to fulfil our wishes at a lower net cost to the Charity, reduced from €54K to €30.5K. The in-kind support we received in 2020 and 2021 was so important to us and is predominately from the local community and suppliers in Ireland.

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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 €1.098M, an increase from €963K in the previous year.

We granted 102 wishes in 2021, compared to 56 wishes in 2020. The increase is attributable to the gradual lifting of restrictions during 2021 which enabled the team to move the pipeline of wishes. As there has been no international travel, all wishes have been granted in Ireland and it has been wonderful to see the variety of wishes that have been granted and the impact that has been made.

Surplus for the year

The Charity has a financial surplus for 2021 of €442K, compared to 2020 of €470K. The average cost of wishes was lower than in previous years, given the nature of some of the wishes. With the removal of restrictions that have been in place because of Covid-19, we fully expect the pipeline of wishes to move more efficiently and substantially build on the number we achieved in 2021.

At the end of 2021, we have a pipeline of over 188 children awaiting their wishes and the financial surplus for 2020 and 2021 will enable us to begin addressing that challenge.

Reserves and reserves policy

At 31 December 2021, the Charity held total unrestricted reserves of €2.3M of which €650K is held as an unrestricted designated fund and €1.65M is held as unrestricted general funds. The sole movement in reserves in the year was the operating surplus of €442K reported in the Statement of Financial Activities.

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. Our reserves at the end of 2021 are higher than normal because of the challenges in granting wishes during the year.

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 2021 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 2021 were €2.3M. 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 €30.5K 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 €1.96M at 31

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December 2021.

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 €235. Interest earned is applied to the causes of the Charity.

Plans and challenges for the future

As we start 2022, we have 188 children still waiting for their wishes and that is our priority for 2022 and as Covid-19 restrictions lift.

In line with our Strategic Plan, we will focus on generating sustainable income streams through our fundraising activities and continually enhancing our operational efficiency through improved ICT infrastructure and systems.

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:

- **Covid-19 pandemic:** The disruption caused by the pandemic continues to impact our wishgranting, fundraising and operational activities. The Charity has policies and procedures in place that prioritise the safety and wellbeing of our wish children and families as well as our staff and volunteers; that ensure compliance with government guidelines; and that support the sustainability of the organisation through this period.
- **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 reserves policy and its financial management procedures. The financial review is a major section of each

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board meeting.

• **Wish granting operations:** The Charity's activities involve working with children with serious illnesses and their 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 2021. 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 2002256)

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.

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

Operational 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 6 times in 2021 (2020: 7).

An agenda is prepared in advance of each Board meeting which covers the 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.

With three Directors retiring in December and one new appointment, there were 10 members of the Board as at the end of December 2021. Their specialist skills and knowledge include 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.

Members 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 6 board meetings in 2021.

The Chairperson, Mick Sweeney, retired 31st December and Stephen Meehan was appointed. Three other Directors retired in December 2021 and in September 2021, following a recruitment process conducted by the Nominations Committee, Oisín O'Gogain was appointed.

	Board attendance in 2021
Mick Sweeney (Chair)	6/6
Connor Quigley (Secretary) (retired December 2021)	3/6
Mark Kelly (Treasurer)	5/6
Sean Doran (retired December 2021)	6/6
Moira Dunne	6/6
Stephen Meehan	6/6
Fiona Mullan (retired December 2021)	5/6
Alina Ui Chaollai	6/6
Laura Gleeson	6/6
Mouna Kenzaoui	3/6
Aoife Mahony	5/6
Oisín O'Gogain	1/1

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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. A reminder regarding conflict of interest is included in the agenda of every board meeting and board members are specifically asked to declare any potential conflicts of interests at the start of each meeting.

Sub-committees of the Board

The Charity has three committees that support the Board in its activities.

- The Audit Committee comprised of Mark Kelly (Chair), Mouna Kenzaoui 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 once in 2021.
- The Nominations Committee comprised of Fiona Mullan (Chair), Alina Ui Chaollai and Mouna Kenzaoui. 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 one new director was appointed to the Board.
- The Remuneration Committee comprised of Stephen Meehan (Chair), Sean Doran and Laura Gleeson. Its primary responsibility is to provide direction and oversight on management remuneration and on remuneration policy generally in the organisation.

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.

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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 2021 or 2020.

There were no transactions with the Directors in 2021 or 2020.

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"). In 2020, the Board revised and updated its Governance Handbook to further improve its governance procedures. The Board has conducted a review of the Governance 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

The Covid-19 pandemic and restrictions continued to impact all our activities. The Board continues to actively monitor the 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.

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Statement of Directors' responsibilities

The Directors are responsible for preparing the Director's 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- 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 Charity will continue in business.

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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

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

- so far as that Director is aware, there is no relevant audit information of which the charity's auditors are unaware, and;
- that Director has 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 charity's auditors are aware of that information.

Independent auditor

Woods and Partners Limited, Chartered Accountants and Registered Auditor, 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.



Stephen Meehan
Director



Mark Kelly
Director

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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 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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 2021 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

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

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

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

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 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 (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

This report is made solely to the Charity'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 Charity'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 Charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Conor Woods

Conor Woods
for an on behalf of
Woods and Partners Limited
Chartered Accountants and Registered Auditor
2 Dublin Landings
North Wall Quay
Dublin 1

Date: 29th April 2022

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 €	Total funds 2021 €	Total funds 2020 €
Income from:				
Donations and legacies	2	1,228,605	1,228,605	1,014,775
Charitable activities	3	311,055	311,055	418,655
Investments	4	235	235	426
Total income		1,539,895	1,539,895	1,433,856
Expenditure on:				
Raising funds		70,303	70,303	69,239
Charitable activities	5	1,027,719	1,027,719	894,452
Total expenditure		1,098,022	1,098,022	963,691
Net movement in funds		441,873	441,873	470,165
Reconciliation of funds:				
Total funds brought forward		1,857,279	1,857,279	1,387,114
Net movement in funds		441,873	441,873	470,165
Total funds carried forward		2,299,152	2,299,152	1,857,279

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 21 to 36 form part of these financial statements.


REGISTERED NUMBER: 365449

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 €	2020 €
Fixed assets			
Tangible assets	10	396,565	415,797
		<u>396,565</u>	<u>415,797</u>
Current assets			
Stocks	11	3,469	3,469
Debtors	12	110,709	111,999
Cash at bank and in hand		1,965,119	1,588,106
		<u>2,079,297</u>	<u>1,703,574</u>
Creditors: amounts falling due within one year	13	(151,596)	(230,961)
		<u>1,927,701</u>	<u>1,472,613</u>
Net current assets		1,927,701	1,472,613
Creditors: amounts falling due after more than one year	14	(25,114)	(31,131)
		<u>2,299,152</u>	<u>1,857,279</u>
Total net assets		2,299,152	1,857,279
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	2,299,152	1,857,279
		<u>2,299,152</u>	<u>1,857,279</u>
Total funds		2,299,152	1,857,279

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 April 2022 and signed on their behalf, by:


Stephen Meehan
Director


Mark Kelly
Director

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

		2021 €	2020 €
Cash flows from operating activities			
Net cash used in operating activities	18	426,983	478,579
Cash flows from investing activities			
Interest receivable		235	426
Purchase of tangible fixed assets	10	(4,723)	(8,524)
Net cash used in investing activities		(4,488)	(8,098)
Cash flows from financing activities			
Repayments of borrowing		(54,111)	(51,430)
Loan interest paid		(402)	(1,353)
Net cash used in financing activities		(54,513)	(52,783)
Change in cash and cash equivalents in the year		367,982	417,698
Cash and cash equivalents at the beginning of the year	19	1,579,830	1,162,132
Cash and cash equivalents at the end of the year		1,947,812	1,579,830

The notes on pages 21 to 36 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 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

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 2021

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.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the Wish Programme. 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 for our wishes 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 is recoverable in relation to investment income is recognised at the time the investment income is receivable.

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (continued)

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.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided 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.

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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (continued)

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 in the Statement of financial activities as a finance cost.

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 for 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 2021**

2. Income from donations and legacies

	Unrestricted funds 2021 €	Total funds 2021 €
Donations	1,198,052	1,198,052
Donations in kind	30,553	30,553
Total 2021	1,228,605	1,228,605

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.

	<i>Unrestricted funds 2020 €</i>	<i>Total funds 2020 €</i>
Donations	959,843	959,843
Donations in kind	54,932	54,932
<i>Total 2020</i>	<i>1,014,775</i>	<i>1,014,775</i>

3. Income from charitable activities

	Unrestricted funds 2021 €	Total funds 2021 €
Fundraising events and activities	29,491	29,491
External events and challenges	281,564	281,564
Total 2021	311,055	311,055

The Charity runs fundraising events such as the annual Wish Day collection in March of each year. In addition, we receive income from activities and challenges undertaken by our donors and supporters.

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Income from charitable activities (continued)

	<i>Unrestricted funds 2020 €</i>	<i>Total funds 2020 €</i>
Fundraising events and activities	71,481	71,481
External events and challenges	347,174	347,174
<i>Total 2020</i>	<i>418,655</i>	<i>418,655</i>

4. Investment income

	Unrestricted funds 2021 €	Total funds 2021 €
Bank deposit interest	235	235
	235	235

	<i>Unrestricted funds 2020 €</i>	<i>Total funds 2020 €</i>
Bank deposit interest	426	426
	426	426

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 €	Total funds 2021 €
Wish granting	881,581	881,581
Wish granting support costs	146,138	146,138
Total 2021	1,027,719	1,027,719

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2020 €</i>	<i>Total funds 2020 €</i>
Wish granting	808,654	808,654
Wish granting support costs	85,798	85,798
<i>Total 2020</i>	<u>894,452</u>	<u>894,452</u>

6. Analysis of expenditure by activities

	Direct costs 2021 €	Wish granting activities 2021 €	Support costs 2021 €	Total funds 2021 €
Wish granting	669,683	211,898	-	881,581
Wish granting support costs	-	-	146,138	146,138
Total 2021	<u>669,683</u>	<u>211,898</u>	<u>146,138</u>	<u>1,027,719</u>

	<i>Direct costs 2020 €</i>	<i>Wish granting activities 2020 €</i>	<i>Support costs 2020 €</i>	<i>Total funds 2020 €</i>
Wish granting	569,911	238,743	-	808,654
Wish granting support costs	-	-	85,798	85,798
<i>Total 2020</i>	<u>569,911</u>	<u>238,743</u>	<u>85,798</u>	<u>894,452</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Direct costs	Total funds
	2021	2021
	€	€
Staff costs	645,728	645,728
Depreciation	23,955	23,955
Total 2021	669,683	669,683

	<i>Direct costs</i>	<i>Total funds</i>
	<i>2020</i>	<i>2020</i>
	€	€
Staff costs	538,289	538,289
Depreciation	31,622	31,622
<i>Total 2020</i>	<i>569,911</i>	<i>569,911</i>

Analysis of support costs

	Support costs	Total funds
	2021	2021
	€	€
General support costs	146,138	146,138

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.

	<i>Support costs</i>	<i>Total funds</i>
	<i>2020</i>	<i>2020</i>
	€	€
General support costs	85,798	85,798

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Auditors' remuneration

	2021 €	2020 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	8,505	8,505
Fees payable to the Charity's auditor in respect of: Accounting and payroll support services	14,847	406
	14,847	406

8. Staff costs

	2021 €	2020 €
Wages and salaries	573,529	481,931
Social security costs	62,038	44,765
Pension and PHI	10,161	11,593
	645,728	538,289

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

	2021 No.	2020 No.
Management	3	4
Staff	10	9
	13	13

The number of employees whose employee benefits (excluding employer pension costs) exceeded €60,000 was:

	2021 No.	2020 No.
In the band €60,001 - €70,000	1	1
In the band €70,001 - €80,000	1	-
In the band €80,001 - €90,000	-	1
In the band €100,001 - €110,000	1	-

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

9. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2020 - €NIL).

During the year ended 31 December 2021, no Director expenses have been incurred (2020 - €NIL).

10. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Computer equipment €	Other fixed assets €	Total €
Cost or valuation					
At 1 January 2021	500,000	35,623	15,762	22,506	573,891
Additions	-	-	4,723	-	4,723
At 31 December 2021	<u>500,000</u>	<u>35,623</u>	<u>20,485</u>	<u>22,506</u>	<u>578,614</u>
Depreciation					
At 1 January 2021	101,920	30,273	7,765	18,136	158,094
Charge for the year	9,996	3,996	5,593	4,370	23,955
At 31 December 2021	<u>111,916</u>	<u>34,269</u>	<u>13,358</u>	<u>22,506</u>	<u>182,049</u>
Net book value					
At 31 December 2021	<u><u>388,084</u></u>	<u><u>1,354</u></u>	<u><u>7,127</u></u>	<u><u>-</u></u>	<u><u>396,565</u></u>
At 31 December 2020	<u><u>398,080</u></u>	<u><u>5,350</u></u>	<u><u>7,997</u></u>	<u><u>4,370</u></u>	<u><u>415,797</u></u>

Bank of Ireland hold a first legal charge over the 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 €30,576 as at 31 December 2021 (2020: €84,687).

11. Stocks

	2021 €	2020 €
Fundraising stocks	<u><u>3,469</u></u>	<u><u>3,469</u></u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. Debtors

	2021 €	2020 €
Due within one year		
Trade debtors	-	11,281
Accrued income	93,810	89,805
Prepayments	16,899	10,913
	<u>110,709</u>	<u>111,999</u>

13. Creditors: Amounts falling due within one year

	2021 €	2020 €
Bank loans	5,462	53,556
Amounts owed to associated undertakings	-	36,000
Taxation and social security	18,489	20,529
Other creditors	86,333	9,727
Accruals	41,312	111,149
	<u>151,596</u>	<u>230,961</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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

	2021 €	2020 €
Bank loans	25,114	31,131

Included within the above are amounts falling due as follows:

	2021 €	2020 €
Between one and two years		
Bank loans	5,485	5,460
Between two and five years		
Bank loans	19,629	16,517
Over five years		
Bank loans	-	9,154

Bank of Ireland hold a first legal charge over the 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 €30,576 as at 31 December 2021 (2020: €84,687).

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
Unrestricted funds				
Designated funds				
Designated Funds - all funds	650,000	-	-	650,000
General funds				
General Funds - all funds	1,207,279	1,539,895	(1,098,022)	1,649,152
Total Unrestricted funds	1,857,279	1,539,895	(1,098,022)	2,299,152

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2020 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2020 €</i>
Unrestricted funds				
Designated funds				
Designated Funds - all funds	650,000	-	-	650,000
General funds				
General Funds - all funds	737,114	1,433,856	(963,691)	1,207,279
Total Unrestricted funds	1,387,114	1,433,856	(963,691)	1,857,279

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 €	Income €	Expenditure €	Balance at 31 December 2021 €
Designated funds	650,000	-	-	650,000
General funds	1,207,279	1,539,895	(1,098,022)	1,649,152
	1,857,279	1,539,895	(1,098,022)	2,299,152

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

16. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 December 2020</i>
	€	€	€	€
Designated funds	650,000	-	-	650,000
General funds	737,114	1,433,856	(963,691)	1,207,279
	<u>1,387,114</u>	<u>1,433,856</u>	<u>(963,691)</u>	<u>1,857,279</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	<i>Unrestricted funds 2021</i>	<i>Total funds 2021</i>
	€	€
Tangible fixed assets	396,565	396,565
Current assets	2,079,297	2,079,297
Creditors due within one year	(151,596)	(151,596)
Creditors due in more than one year	(25,114)	(25,114)
Total	<u>2,299,152</u>	<u>2,299,152</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020</i>	<i>Total funds 2020</i>
	€	€
Tangible fixed assets	415,797	415,797
Current assets	1,703,574	1,703,574
Creditors due within one year	(230,961)	(230,961)
Creditors due in more than one year	(31,131)	(31,131)
Total	<u>1,857,279</u>	<u>1,857,279</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 €	2020 €
Net income for the year (as per Statement of Financial Activities)	441,873	470,165
Adjustments for:		
Depreciation charges	23,955	31,624
Interest paid	402	1,353
Interest received	(235)	(426)
Decrease in stocks	-	1,570
Decrease/(increase) in debtors	1,290	(10,543)
Decrease in creditors	(40,302)	(15,164)
Net cash provided by operating activities	426,983	478,579

19. Analysis of cash and cash equivalents

	2021 €	2020 €
Cash in hand	1,965,119	1,588,106
Credit cards	(17,307)	(8,276)
Total cash and cash equivalents	1,947,812	1,579,830

20. Analysis of changes in net debt

	At 1 January 2021 €	Cash flows €	At 31 December 2021 €
Cash at bank and in hand	1,588,106	377,013	1,965,119
Debt due within 1 year	(53,556)	48,094	(5,462)
Debt due after 1 year	(31,131)	6,017	(25,114)
	1,503,419	431,124	1,934,543

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21. 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 the reporting date and paid post period end were €1,101 (2020: €1,408).

22. Related party transactions

During the year ended 31 December 2021 the Charity incurred affiliation fees of €34K (2020: €25.5K) from Make-A-Wish International. At 31 December 2021 an amount of €Nil (2020: €36K) 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 2021, the Charity paid wish assist costs for assistance from affiliates in the amount of €141 (2020: €2,418). These costs are for support and assistance provided by affiliates in other countries with wishes for children in Ireland. During the year the Charity received wish assist fees of €Nil (2020: €Nil). These fees are for assistance provided by the Charity for children from other countries whose wish is to visit Ireland.

23. Post balance sheet events

As outlined in the Directors' Report, the Covid-19 pandemic and restrictions continued to impact all our activities. The Board continues to actively monitor the 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.

24. Approval of financial statements

The financial statements for the year ended 31 December 2021 were approved and authorised for issue by the Directors on 12th May 2022.



Calvin's Wish Story

Calvin lives in Westmeath, and is living with drug-resistant severe epilepsy which he developed in 2004. Although Calvin has had surgery to try to help his seizures, surgery resulted in him developing various infections which meant Calvin was in and out of the hospital for long periods. To have some quality family time, Calvin decided his biggest wish was to have a family holiday to Center Parcs, just like the holidays his family use to have before he became sick.

The family experienced the magical Winter Wonderland in Center Parcs. Calvin had

never managed to ride a bike before due to his illness, however, the bike at Center Parcs was perfect for Calvin, and he was thrilled to be able to cycle around with the rest of the family. It was the first thing he asked to do when they woke up each morning of his trip.

Linda, Calvin's mum, said they made huge family memories while they were there, and everything about Center Parcs was amazing. The whole family had a brilliant time, especially Calvin.

Family Feedback on the Impact of a Wish

"She was in fantastic form for weeks after our break away. She was far more vocalised and seizure activity was reduced dramatically."

"It was lovely to spend time away from hospitals and make new memories."

"Knowing this will be a memory she will cherish forever. Watching her enjoy it in good health."

"It went way beyond our expectations and for those days we felt that he was living his best life and it was a brilliant break from our normal life of appointments and negotiating life with a wheelchair. It was great for us all."

"Something positive to look forward to after such a traumatic life threatening event."

Family Feedback on the Impact of a Wish

"One of their favourite parts of the wish experience was the video calls, especially when Mr. Tumble was incorporated. But they also loved the interaction with the volunteers."

"It meant that he could play with his siblings in the garden."

"The moment he saw his PS5 he collapsed onto his bed and had a tear in his eye. He was the envy of all his friends on the street. I was so happy to see him so so happy."

"He has spent so much time isolating as a result of cancer, post his bone marrow transplant and now because of Covid, as he still has such a compromised immune system. The gaming PC has given him something he enjoys and looks forward to every day."

"The impact is hugely beneficial for her and all of us as a family"