

A photograph of two young boys, Darragh and Jacob, giving thumbs up. They are wearing a red puffer vest and a black jacket respectively. In the background, there is a large, stylized white line drawing of a giraffe and some leaves on a blue background.

Creating **joy**
that lasts a
lifetime.

Annual report 2024

"I wish to be a Zookeeper."
Darragh, 7 and brother Jacob, 8

Make-A-Wish[®]
IRELAND



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A Message from our CEO and Chair



Susan O' Dwyer
CEO.



Stephen Meehan
Chair.

Dear Friends,

Welcome to our 2024 Annual Report. As we reflect on 2024, we are proud to share that we granted 214 wishes to truly inspirational children.

Our mission is to grant wishes to children with critical medical conditions, which bring hope and lasting memories to each wish child and their families.

Each wish was as unique as the child behind it. These wishes included: to meet Niall Horan; to have a Manchester United themed bedroom transformation; to have a heartfelt video message from Irish rugby star, Bundee Aki; to go on a vintage shopping trip in London; to go to Disneyland Paris; to go to the Taylor Swift concert; to play golf with Shane Lowry; to meet Tommy Lee; to have a ride-along tractor; to be a zookeeper. Wishes, whether big or small, create moments of happiness that ripple through entire families, offering light in times of darkness and hope in times of difficulty.

The true impact of what a wish can bring to a child is immeasurable. Throughout this report, you will hear firsthand from families who tell us how their child's wish provided not only a joyful escape, but also the most precious gift of hope.

Our volunteers, who work tirelessly to help bring these wishes to life, share powerful stories telling us of the lasting imprint each wish leaves on them.

A recent global study was conducted by Make-A-Wish® International, estimating that there are over 650 children in Ireland who are diagnosed annually with a critical medical condition.

Our vision is to grow the number of wishes we grant annually to help ensure every eligible child gets their wish. To achieve this, we must be bold, innovative and relentless in our fundraising efforts, because each one of these children deserve a wish.

One of the biggest highlights this year was the establishment of our STARboard committee, a group of nine inspiring young wish alumni from across Ireland who now play a valuable role in shaping our decision-making. Our aim is to be not only child-focused, but child-led. Their voices ensure that young people are at the heart of everything we do – helping Make-A-Wish Ireland be the best it can be.

We are grateful for the incredible generosity of our supporters, whose contributions have enabled us to exceed our financial goals. With a gross income €2,440,000 against a target of €2,160,000, we are in a strong position to continue our mission.

2024 saw the introduction of "Return for Children" an unprecedented collaboration between six national children's charities; Make-A-Wish Ireland, Jack & Jill Foundation, LauraLynn Ireland's Children's Hospice, Childline by ISPCC Barretstown and Barnardos.

This is the first time 6 children's charities have ever come together on a fundraising initiative. "Return for Children" partnered with Re-turn, the operators of Ireland's Deposit Return Scheme and in its first 7 months raised €90,000 for the charities. We are excited to see how this partnership evolves in 2025.

Our ongoing partnership with the Amgen Irish Open, now in its 3rd year, continues to be a significant highlight, helping us grant two wonderful wishes while raising €250,000 - an increase on 2023. We are looking forward to 2025 as we return to the K Club.

We continued our partnership with Christmas FM under their Magic of Christmas initiative, alongside Barretstown, Barnardos and Community Foundation Ireland.

Once again working with volunteers, wish children and their parents, Christmas FM allowed us to share the stories of how Make-A-Wish Ireland has impacted their lives, shining a light on the incredible impact of a wish.

Wish Week 2024 saw unprecedented success, expanding its reach and engagement across digital platforms and radio, making it our most successful Wish Week to date.

With continued support from Newstalk and Disney, we aim to grow this initiative even further in 2025.

We would like to thank the Board of Make-A-Wish Ireland for their unwavering support, guidance and direction over the last 12 months, in particular for their continued vigilance in relation to strong governance standards. We continue to maintain the highest standards of accountability and transparency in everything we do.

A special thanks must go to 3 Directors who retired during the year: Oisín O'Gogain, Dr. Eoin MacCraith and Laura Gleeson. We would like to welcome Shane Holland, John Kelly and Amanda Ward onto the Board.

As we look ahead, we remain committed to adapting and evolving to meet the growing demand for our services and the needs of our wish families. None of this would be possible without our dedicated staff, volunteers, donors and supporters.

Together, we are making wishes come true, one by one. Thank you for believing in the power of a wish and for being part of this journey with us. We are excited to move closer to our vision of granting the wish of every eligible child in Ireland.



Susan O'Dwyer

CEO



Stephen Meehan,

Chair

Research supports the power of a wish

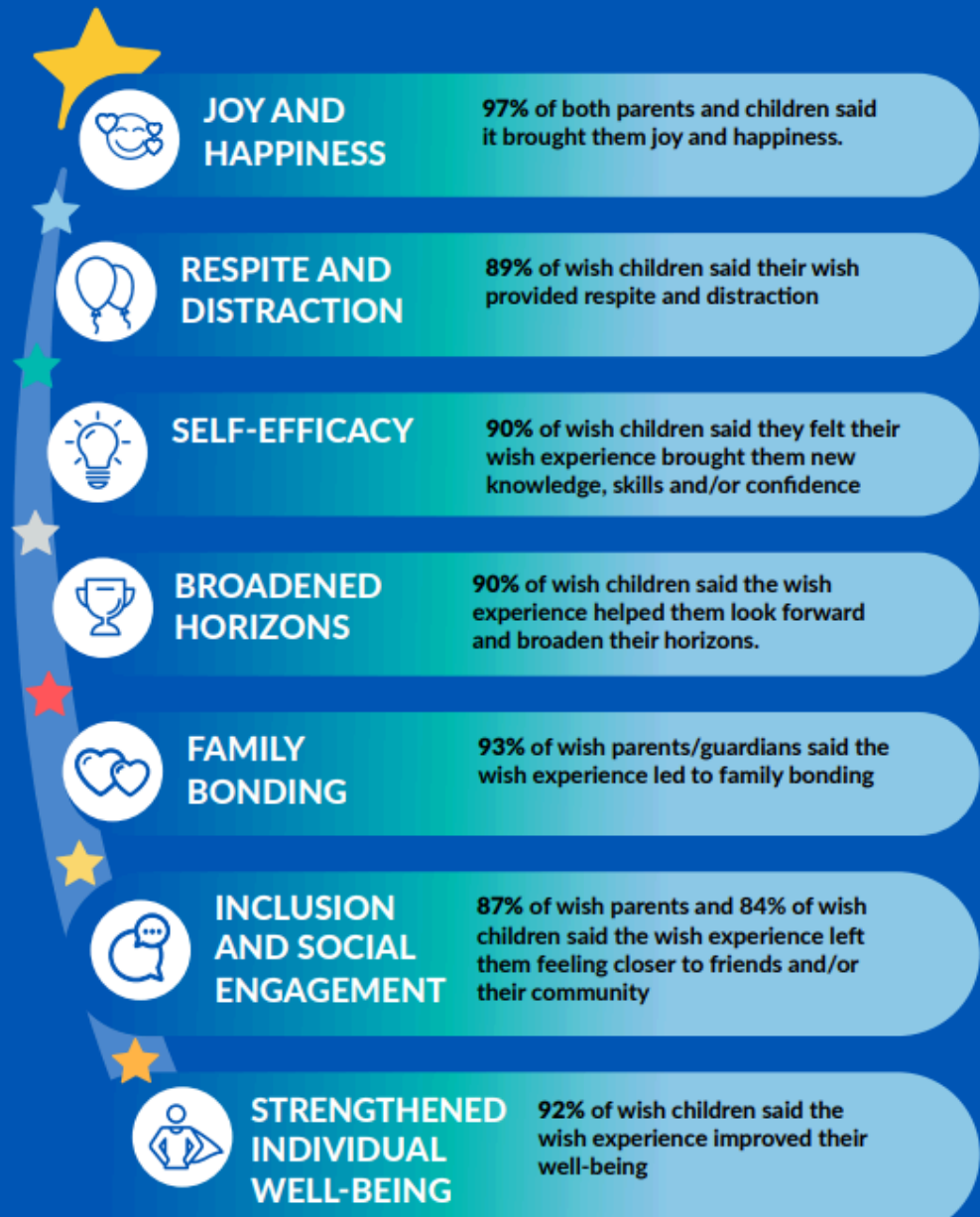
Make-A-Wish International engaged Research For Impact, a Singapore-based research company, to develop a Theory of Change to help define and analyse the actual impacts at different stages of the Wish Journey.

The research involved several key steps, starting with a literature review, which was used to develop a large scale survey examining the experiences of wish beneficiaries globally. Responses were gathered from 832 wish children and 1,479 parents or guardians, and the data was analysed to identify key outcomes of wishgranting.

Seven primary outcomes were identified, which describe the impact of a wish on critically ill children and their families, and these outcomes were seen to endure beyond the wish experience, resulting in long-term positive effects on the child.

The research is aimed to support our strategic planning and to better communicate our impact to donors, families and the medical community. By developing a deeper understanding of the impacts of a wish throughout the wish process, we can better communicate key wish outcomes to our stakeholders.

Wish outcomes





Types of Wishes

"I Wish To Have"

Goes beyond just gifts or possessions.

These wishes allow children to stay connected and experience a sense of normalcy, reducing stress and anxiety. They provide a sense of empowerment and lasting strength.



"I Wish To Be"

Empowers children to step into roles they could only dream of.

Be it a superhero or a princess, these wishes spark creativity and resilience. Role-playing can help a child imagine a happier and more positive reality.



"I Wish To Meet"

Helps bring memorable connections to the child.

Beyond meeting celebrities, these wishes forge meaningful moments of inspiration, boosting self-esteem and creating lasting joy and hope.



"I Wish To Experience"

Allows children to embark on unforgettable journeys.

Exploring new places ignites curiosity, enriching children's lives with adventure and fostering a deep sense of connection.



Zookeeper Róisín

Meet Róisín, an inspiring 9-year-old girl living with Nephrotic Syndrome, who loves animals. When Róisín met with our volunteers Ruth and Rachel to start her wish journey, she made it clear that a zookeeper themed wish was what she wanted the most.

Róisín's wish experience began with a trip to Dublin Zoo where Róisín, her cousin Fiadh, Mum Christina, Auntie Myra and Grandmother Betty got to see the Wild Lights Show in the evening. The next day Róisín and her family arrived at Dublin Zoo bright and early for Róisín's zookeeper wish! Róisín was greeted at the gates by Wishgranter Jack, Volunteer Jasmine and Zookeeper Christina.

Róisín spent the day meeting lots of different animals and their zookeepers too. Róisín listened to every fact given by each zookeeper and even got her hands dirty when she had a chance to feed the animals.

Róisín's favourite animals are wolves, so a highlight of the day was meeting and feeding the five wolf brothers!

Mum told us "We had the most amazing weekend, it was magical, we will never forget it. The team just couldn't do enough, each person was so kind and considerate. The atmosphere was so happy and joyful. You have given us such treasured memories; it was an unforgettable day... We all cannot thank you enough, Róisín's wish really came true, thank you again for making it happen"



"I wish to be a Zookeeper"
Róisín, 9

A Community Wish

Every wish experience brings a sense of wonder and excitement, taking wish children on extraordinary journeys where the impossible becomes possible. Wishes bring people together, and transform the lives of sick children, their families and communities. From parents and siblings, to friends, neighbours and volunteers within the community, the ripple effect of a wish brings hope and joy to those who need it most.



"I wish to have a ride-along tractor."

Fíonn, 10

Kian's Disney Wish

Kian was diagnosed with Acute Lymphoblastic Leukemia (ALL) at just 2 years old. After undergoing initial treatment for two years and returning home he contracted a common virus, as he was immunocompromised, and he was readmitted to hospital and became paralysed from the neck down in 2018. He spent more than eighteen months undergoing treatment whilst paralysed, and at his bedside, his dad promised him they would walk out of hospital together.

During his treatment, Kian discovered his love for Disney, and in particular, Micky Mouse Clubhouse. The characters helped Kian remain upbeat and positive throughout his treatment. After successfully completing his treatment, Kian walked out of the hospital hand in hand with his parents, and there wasn't a dry eye in the house.

When Kian got to discover his wish, he knew it would be to see his favourite Disney characters. With the help of Disney, Kian's wish was granted in 2024, where he and his family travelled to the stunning Hoar Cross Hall in Staffordshire, UK for an exclusive Disney experience. During their visit, the family enjoyed an enchanting breakfast with Mickey Mouse, a Toy Story carnival with Buzz and Woody, Jedi training, and Storytime with Belle.

Afterwards, Kian's mum, Sarah, told us:

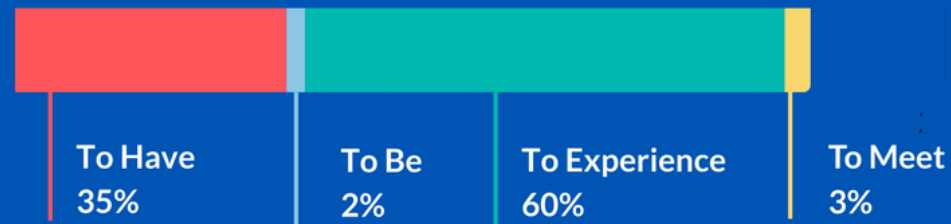
"Thank you so much for the amazing wish trip. It was so wonderful from beginning to end. We will never forget the joy on Kian & Sophie's faces as all their Disney dreams came true."



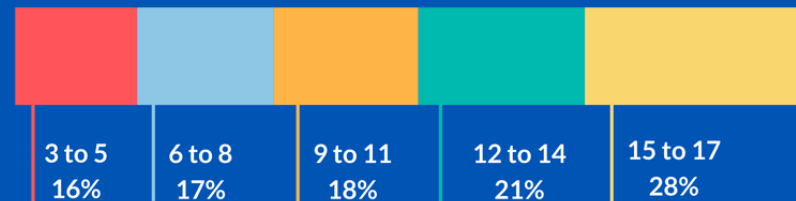
Wishes We Granted

A wish granted is a life-changing experience for the child, providing respite from their normal routines of hospitals, doctors, and treatment. Our wish discovery process is child-led, where our wish children get to discover their likes and interests, and develop a magical wish experience unique to them.

1. Wish Types



2. Wish Children's Age



3. Wish Location



When Cian Met Shane

When Cian was just 3 years old, he was diagnosed with heart failure. After 3 years on the transplant waiting list, Cian received his heart transplant, but he was then diagnosed with lymphoma post-transplant. Despite Cian's significant health complications, he has remained resilient and passionate about life and sports.

When our volunteers Mike and Jerry met with Cian, he told them all about his wish to meet Shane Lowry and how he had sent Shane a video of him golfing recently. Cian was frantically practising his golf in anticipation of the big day.

Cian's wish came true at the Amgen Irish Open at the Royal County Down Golf Club in 2024. Cian was told he would be going for an inside the ropes experience during the Pro-Am, but he was in for some incredible surprises on the day.

Cian and his dad, Gavin, arrived at the Slieve Donard hotel in advance of the Amgen Pro-Am and walked down to the 18th hole just in time to see Shane Lowry tee off. Cian had an infectious smile when Shane greeted him and it got better from there as Cian got to walk the 18th hole with Shane as he played. Afterwards, the pair walked down to the practice putting greens for a private putting clinic.

Shane gave Cian some advice as they practised their putting and chipping, and Cian got to tell his idol all about his passion for golf and the putter he was hoping to get as a birthday gift.

To his surprise, Shane gave Cian a brand-new version of his own putter, along with a goodie bag filled with golf equipment. Cian's face lit up when he saw the putter, and he sunk the very first putt he took with it! Clearly Shane's advice and coaching was working!



*"I Wish to meet
Shane Lowry."*
Cian, 10

Introducing STARboard

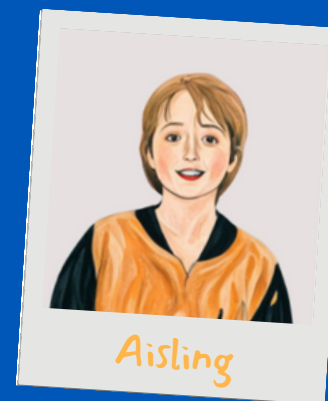
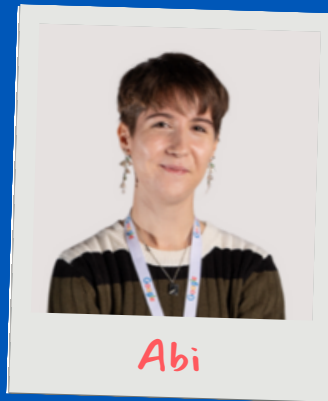
STARboard is our young people's advisory board. It was established in September 2024 and is currently made up of nine young Wish Alumni from across Ireland who play a valuable role in guiding our decision-making.

At Make-A-Wish Ireland, our aim is to be not only child-focused, but child-led. STARboard plays a central role in helping us achieve this. It ensures that young people are at the heart of our wishes and at the heart of our organisation – helping Make-A-Wish Ireland be the best it can be for the families we serve.

A STARboard member's role is to be a voice for wish children on the charity's biggest decisions and share ideas on how we can overcome challenges and achieve our goals. There are also exclusive opportunities for self-development, learning and socialising.

A huge thank you to Google Ireland for hosting our first STARboard event at their head offices in Dublin, in September 2024.

Meet our STARboard



Wish Family Quotes

“

Our daughter was a wish recipient. She continues to do well medically and we are convinced that her wish was a huge contribution to her recovery.

Wish Mother

”

“

Her expectations were completely exceeded, all the added extras she received completely blew her away. The whole experience was so personalised.

Wish Mother

”

“

To be part of something extraordinary that was positive, feels like it's replaced some of the bad memories with good ones.

Wish Father

”

“

It gave her a once in a lifetime opportunity away from hospitals and appointments. It was a chance to forget about everything, to just be in the moment and really enjoy it.

Wish Mother

”

Wish Family Quotes

“

The Wish impacted us as we had time together as a family after so much time apart with treatments and hospital stays.

Wish Mother

”

“

It made her feel special for the evening. We were all focused around her in a good way, nothing to do with her illness.

Wish Mother

”

“

It gave him something to look forward to, after numerous surgeries and rehabilitation. It marked the end of two years of trauma, it affirmed that he's healed, healthy and fit again. The wish made him feel somebody else cared about him other than family, that he matters and his pain and distress has been recognised. It marks new beginnings for him, and for our family. He wanted to share it with his siblings as they shared his journey, and were negatively impacted by his illness and rehab. The family was splintered and somewhat neglected as I looked after him and dad looked after rest of the family. It was lovely having this adventure together, his older brother appreciated that he wanted to share it all with him.

Wish Mother

”

Volunteer Stories

Eoin Kerin

“My name is Eoin Kerin and I’m from Offaly originally, but live in Galway with my wife Michelle and our 14-month-old boy, Evan. I’m an Optometrist and am currently working in the Centre for Eye Research Ireland which is based in TU Dublin.

I started with Make-A-Wish Ireland in 2022. After my dad passed away, I decided to try to volunteer more to help people where I can. As if by magic, I saw an ad for volunteers on Instagram. As soon as I read more about the role, I knew it was for me and I thought there could be no more better way to spend my time than helping children feel a bit of the magic that Make-A-Wish Ireland brings.

I love volunteering with Make-A-Wish Ireland. I feel very privileged to be invited to get to know the wish children and to be invited into their special wish moments. It can be so humbling to be a part of.

I really enjoy getting to know the wish children, every wish call or wish reveal is different and you never really know what to expect! I particularly like trying to find things out about the child beforehand, which I can incorporate into the call so I’ve had to get my Man Utd or Leinster jersey ready for calls with Liverpool or Munster fans. It’s all part of the fun and helps everyone to relax and enjoy themselves.

There’s one wish I always refer back to whenever anyone asks me about volunteering with Make-A-Wish Ireland and what it means.

The little girl’s wish was to meet her favourite character. Being invited into the family’s home and seeing the little girl’s reaction when she met them was so special and heartwarming. The family were so grateful and it meant so much to me to be able to give them all that little bit of joy. It was a special day.”

More recently, Eoin helped to grant Madara’s wish to have an iMac, and delivered Madara’s wish in July this year.

Eoin’s advice to anyone interested in volunteering with Make-A-Wish Ireland is “to just go ahead and do it you won’t regret it, it’ll be rewarding, fun and worth it!”



Volunteer Stories

Aoife Harrington McDonagh

My name is Aoife Harrington McDonagh from Westport, Co. Mayo. I am a Primary School Teacher currently on a self-build journey with my husband and our one year old boy, Josh, who has us wrapped around his little finger.

I remember hearing about a local boy who had been granted an incredible wish and the happiness that it brought to him, his family and the entire community really struck a chord with me. I love working with children and I knew straight away that it was something I needed to explore. I haven't looked back since! I've been happily volunteering for over 6 years. Being a volunteer for Make-A-Wish Ireland is genuinely one of the most rewarding things I have ever done. Whether it's the initial chat with a Wish parent, the meeting a Wish child on zoom, the in-person wishgranting experience and even fundraising events - there's a huge sense of joy and purpose from start to finish.

There is so much to love about volunteering for Make-A-Wish Ireland. I love getting to meet and work with such lovely, genuine people. It has been an absolute privilege getting to know the Wish children and their families. The sheer excitement surrounding the whole process is infectious and it just makes my day!

No two children are the same and I adore chatting to them and getting to know them a little better before we even discuss a Wish. I have to say that there is no better feeling than seeing, in person, the face of a child who has had their Wish granted. This has been more possible again in recent years and it is truly magical!



In February 2020, I took part in the Make-A-Wish Ireland 5km a day and was blown away by people's generosity as I raised over €2,000. I loved every minute of it and it was great to be able to contribute something to the fundraising side of things! It also showed me the appreciation that my family and friends had for this charity.

Last September, I met a wonderful family who were fulfilling their wish daughter's dream of staying in a castle. The happiness and excitement was just electric and I had the pleasure of being a part of it and witnessing first-hand how much it meant to the entire family. They said it was a once in a lifetime experience and this has to be one of the most rewarding aspects of volunteering-actually getting to be there in person to see the happiness a wish brings!

If anyone was considering becoming a volunteer for Make-A-Wish Ireland, I would say to DO IT! Do it for yourself and do it for the children and their families. Contribute a little or a lot but know that you can make a happy and positive impact on a child who really needs and deserves a little magic in their life.



Fundraising



Fundraising Overview

Make-A-Wish Ireland receives no Government funding and relies entirely on the general public for all of our income.

We are grateful to every individual, family, community group, company and foundation who supported us in 2024. It is because of their generosity that we were able to raise €2,440,000 through a variety of fundraising income streams.

Without this support, we would not have been able to grant the wishes of 214 living with critical medical conditions.

Corporate

Our corporate supporters again played a significant role in helping us reach our income targets, their commitment to our work allowing us to raise €1,300,000 in 2024. We are delighted to share specific details about some of these collaborations below. Additionally, numerous other organisations have played a crucial role throughout the year, contributing significantly to both fundraising efforts and raising awareness and we are extremely grateful for their support.

The third year of our partnership with the DP World Tour and Amgen was an incredible success, generating over €250,000. This partnership also provided us with the opportunity to grant two special wishes which included Pdraig meeting 17-year-old Danny Rooney, who received an inside-the-ropes experience with Harrington during the Celebrity Pro-Am at the event. A second memorable wish saw Cian Norris meeting another major winner, Shane Lowry, who offered invaluable tips, lots of laughs, and unforgettable golfing.

Another key partnership in its third year is our partnership with Christmas FM. The continuation of the Magic of Christmas appeal generated over €90,000 for Make-A-Wish Ireland with a significant portion of this total being generated during a 12-hour fundraising window on donation day. Thanks to all the members of the public who continue to support this amazing campaign.



Fundraising Overview



Make-A-Wish Ireland were delighted to be chosen as one of the three charities to be the beneficiaries of the Property Race Day, an event in its 10th year hosted in the Pavilion of Leopardstown Racecourse. Property Race Day is a networking event for the property and property financing industries in Ireland. Over 450 of Ireland's property, investment, and financial leaders gathered in the Leopardstown for an exciting and entertaining day.

We were in receipt of a donation of €400,000 from Ulster Bank following their exit from the Irish market.

Our Corporate Christmas campaign, with the support of our sponsor Mitsubishi Electric, raised €150,000. We are so grateful to the hundreds of organisations who came together to make this possible.

Our collaborations with these organisations, as well as several others, consistently makes a significant impact on the success of our mission. Each of these partnerships contributes through corporate giving, customer-facing campaigns, and staff-led fundraising initiatives, furthering the positive impact of our work.

Community

Our community fundraising and events were an essential source of income in 2024 and we are extremely grateful to the many individuals and groups throughout the country that continue to fundraise for us, helping to raise €647,000 in 2024. Their commitment and support of the charity is very much appreciated. Examples of some of the activities that took place around the country were:

Our annual Wish Week event was a huge success in 2024, with over €200,000 raised from a combination of 40+ collections by our volunteers at various locations nationwide, our Newstalk partnership and sponsorship from Disney.

Fundraising Overview

Fashion and beauty influencer Lisa McGowan selected Make-A-Wish Ireland as the recipient of her 2024 charity raffle raising an incredible €191,180.

The 17th Annual Jamie “Smiley” Donohoe Golf Classic raised a total of €5,670.

Our annual Christmas lunch, organised by Sandra Kirwan Byrne and her committee, was again a very special day filled with fun, laughter and positivity, raising over €50,000.

Our annual Paddy Cole Golf Classic took place on May 29th with 35 teams participating at Powerscourt Golf Course, and raising €26,000.

Participants in the Dublin City Marathon exhibited outstanding dedication and generosity, raising over €90,000 collectively. Their commitment to our cause not only contributed to our fundraising efforts but also showcased the power of community engagement in supporting our mission.

A motorcycle and vintage car gathering was organised to celebrate Matthew Healy by his dad James. It was a huge success with over 2,000 people attending, raising €38,645.

2024 was an extremely successful year for Community fundraising, our fantastic fundraisers around the country raised over €200,000 from a wide range of community events. There were so many highlights including an Ireland to Sweden driving fundraiser, bake sales, coffee mornings, kickboxing events, marathons and vintage car rallies to mention a few.

Individual Giving

In another year marked by the widespread impact of the cost-of-living crisis, we are deeply grateful for the unwavering support of our dedicated donors. Amidst challenging circumstances, the commitment of our valued supporters has been truly inspiring. We extend our appreciation to all those who stood with us during these times, recognising the remarkable impact of their generosity.

In particular, we want to acknowledge the significant role played by our regular givers. Their consistent and dependable contributions provide financial stability, and this support not only sustains our ongoing initiatives but also serves as a testament to the resilience of our community.



Corporate Spotlight

At Make-A-Wish Ireland, our corporate partners play a vital role in helping to create life-changing wishes for children with critical illnesses. Their generosity and commitment in 2024 has allowed us to reach more wish children than ever. Partnerships such as Kare Plus and Christmas FM have been vital in raising awareness of the work we do as well as raising funds to support our wish children.



Make-A-Wish Ireland, together with three other children's charities, joined forces for Christmas FM's The Magic of Christmas appeal. In 2024, the campaign raised a total of €253,635 to give the gift of childhood to vulnerable children across the country.



We were delighted to partner with Kare Plus in 2024, joining forces to bring hope, strength, and joy to children with critical illnesses. Together, we're working to grant more wishes, raise awareness so that all eligible families know how to apply for a wish, and inspire Kare Plus franchises across Ireland to participate through fundraising and volunteering opportunities.

Through sponsored radio segments, community newsletter sponsorship, and staff engagement initiatives, Kare Plus is helping Make-A-Wish Ireland grant even more life-changing wishes. In 2024, Kare Plus raised a total of €12,000 to help grant life-changing wishes. Their support is making a real and lasting difference in the lives of children across the country.



Corporate Spotlight



Our partnership with LotusWorks raised €14,610 in 2024, through staff fundraising activities such as triathlons and bake sales.

Joe Leydon, CEO of LotusWorks, told us "We deeply value the opportunity to support organisations like the Make-A-Wish Foundation. Encouraging our staff to engage in fundraising activities is a vital part of our company culture, allowing us to collectively contribute to making a meaningful impact in the lives of children with critical illnesses. Our partnership with Make-A-Wish exemplifies our dedication to social responsibility and community involvement".

FIELDS

Fields Jewellers continued as an integral Make-A-Wish Ireland corporate partner in 2024. In the partnership's third year, Fields created a bespoke Wish Bracelet and collected donations in store to help bring happiness back to critically ill children across Ireland.

Speaking on the partnership, Noel Coyle, Fields CEO, told us: "We are truly privileged to be supporting Make-A-Wish Ireland as our charity partner for 2024. Fields and Make-A-Wish make a great partnership as in many ways we help make people's dreams come true and both organisations strive to make people feel special. This year, as a popular Irish business and brand, we've made a commitment to facilitate Make-A-Wish helping as many families and as many children in Ireland feel special."

In 2024, Fields raised €13,319.50 for Make-A-Wish Ireland through sales of their wish bracelet and in-store donations.



Community Spotlight

The Christmas Lunch

Our annual fundraising event took place on Saturday, 16th November at The Alex Hotel, welcoming 228 guests across 23 tables. Entertainment included magician Aidan McCann, the Rathmines & Rathgar Musical Society, and Make-A-Wish Ireland Ambassador Mary Byrne, with a festive appearance by Santa Claus.

Shay Byrne and Aonghus McAnally brought the energy as our MC and auctioneer, while Cian Redmond volunteered as our photographer. Sandra Kirwan Byrne played a key role, selling 10 tables and organising most of the spot, auction, and raffle prizes.

Guests received luxury goodie bags featuring six high-end gifts, and each table had two spot prizes. Beautiful centrepieces from the Flower Factory were complimentary and could be taken home. A raffle at each table saw two winners, with donation envelopes provided.

The auction created a fantastic atmosphere and helped raise a record-breaking €51,386 — a significant increase from €39,186 raised in 2023. With strong support from Make-A-Wish Ireland staff and volunteers, and an accessible city-centre venue, the event was a resounding success.

A huge thank you to our dedicated volunteer Sandra for helping to organise the event.





Community Spotlight

Lisa McGowan's Raffle

Lisa McGowan, a well known fashion blogger and influencer, ran a charity raffle in aid of Make-A-Wish Ireland in 2024. The influencer's charity raffle achieved an extraordinary milestone, almost quadrupling her target of €50,000 and raising a staggering €191,180. Lisa now stands as the first individual to ever raise such an incredible amount for Make-A-Wish Ireland.

This awe-inspiring effort not only reflects Lisa's unwavering commitment to giving back but also highlights the immense generosity and compassion of her devoted followers and online community.

Speaking about the success of the raffle, Lisa said, "I'm absolutely blown away by the generosity and support we've received. Make-A-Wish Ireland is an incredible charity that brings hope, strength, and joy to so many children and their families. Knowing that our efforts will help make more wishes come true is the most rewarding feeling in the world. This wouldn't have been possible without my amazing followers who supported this initiative. I'm so grateful to each and every one of them."

Speaking on behalf of Make-A-Wish Ireland, CEO Susan O'Dwyer shared her gratitude for Lisa's unwavering support, "We are thrilled that Make-A-Wish Ireland has been chosen to benefit from Lisa's annual Christmas Raffle. The funds raised will have an extraordinary impact, helping us grant life-changing wishes to children with critical illnesses and creating lasting memories for them and their families."

Children Supporting Children

There were a number of young fundraisers for Make-A-Wish Ireland in 2024, selflessly donating their time and skills in order to raise funds to help children with critical illness.

Holly sold handmade bracelets at her local Christmas fair in 2024, and raised a total of €1,924 to support wish children!

Holly told us : *"I chose Make-A-Wish Ireland for my bracelet fundraiser because making bracelets is something that I love. It makes me happy to think that the money raised could help bring a smile to another child's face and make their dream come true. I really enjoyed having a table at the Christmas fair, this is the first time I have ever done this and everybody was so kind that came to see me."*

Hugo is 11 years old, and he wanted to help make other children's wishes come true. In 2024, he organised all of his LEGO collection, and then sold them online. He used the proceeds to make a donation to Make-A-Wish Ireland.

Hugo's selflessness in inspiring to all of us here at Make-A-Wish Ireland, and his LEGO fundraiser will help us to reach even more critically ill children in 2025.



The AMGEN Irish Open

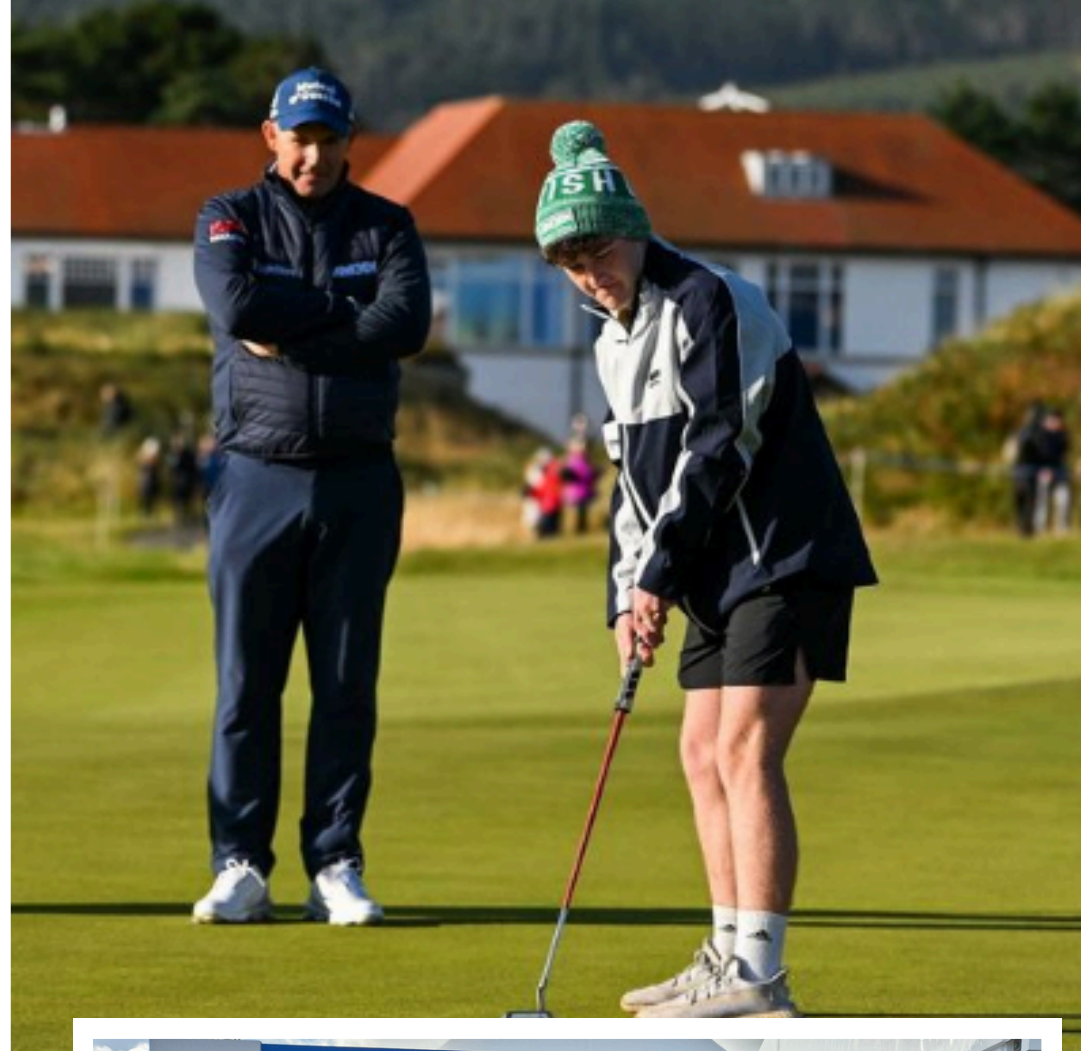
Our third year as a partner with the DP World Tour and the Amgen Irish Open was a standout highlight in our 2024 calendar.

Held at the iconic Royal County Down Golf Club, the event once again provided opportunities for fundraising, engaging with supporters and the granting of two life-changing wishes.

The extraordinary power of a wish was on full display as golf legends Shane Lowry and Pádraig Harrington went above and beyond to create unforgettable moments for two inspiring young people, Danny Rooney and Cian Norris.

As well as the significant fundraising income generated, the event continues to play a vital role in raising the awareness of Make-A-Wish Ireland. Through on-site branding, media coverage, and the opportunities for our team and volunteers to engage with the thousands of attendees, the event shines a spotlight on our work, while strengthening connections with new supporters, donors, and volunteers.

As we move back to the K Club in 2025 we are looking forward to working closely with Amgen and the DP World Tour to build on the foundations developed over the last three years and ensure the event and our partnership continues to go from strength to strength.



Sustainability and the Make-A-Wish Woodland

Sustainability is a key pillar at Make-A-Wish Ireland. As a children's charity, we want to do our part to protect the environment and safeguard the planet for our children in the future. Following on from the development of our sustainability charter, we developed the Make-A-Wish Woodland, in partnership with VEON.

As part of our commitment to sustainability, we have established a green committee, who strive to ensure that we meet sustainability targets within the organisation.

The Make-A-Wish Ireland Woodland is located in the townland of Richardstown, Co. Louth. The site consists of two parcels of land totalling approximately 2.90 hectares. These plots were planted with native trees in 2021 for the Make-A-Wish woodland project.

Plot 1 consists of Hazel (*Corylus avellana*), Cherry (*Prunus avium*), Crab Apple (*Malus sylvestris*) and Willow (*Salix* spp.).

Plot 2 features a plantation of Pedunculate Oak (*Quercus robur*), Scots pine (*Pinus sylvestris*), Hazel (*Corylus avellana*) and Holly (*Ilex aquifolium*). The surrounding area consists predominantly of improved agricultural grassland, arable land, drainage ditches, hedgerow and treeline.

A recent field survey recorded a total of 15 bird species, which was an increase on the 9 bird species recorded in the previous survey.

The trees planted in 2021 are growing well with some of the broadleaf trees in plot one reaching heights of approximately 5 feet. A rich diversity of species was recorded in the understory between the trees, with an increase in the number of species recorded in the 2023 survey. As a result, a rich assemblage of birds and butterflies were also recorded which is likely to continue to increase as the site matures.



8 Native Tree Varieties Planted



36 Additional Flora Identified



15 Bird Species Identified



Return for Children

'Return for Children' is a charity fundraising initiative launched in 2024 through a partnership between Return, operators of Ireland's Deposit Return Scheme and six national children's charities: Make-A-Wish Ireland, Barnardos Ireland, Barretstown, Childline by ISPCC, Jack & Jill, and Laura Lynn Children's Hospice.

Each of these charities supports a unique and vital aspect of children's wellbeing from healthcare and hospice services to emotional support, advocacy, and care for seriously ill and vulnerable children across Ireland.

Created with large-scale events in mind, Return for Children aims to reduce landfill use and save energy and water, helping to protect our environment for future generations while giving eventgoers a meaningful way to give back. At concerts, festivals, and sporting matches, attendees can donate their bottle and can deposits at specially marked Re-turn bins, with all proceeds going directly to the participating children's charities.

In 2024, the initiative featured at major events including Bloom, Coldplay and Taylor Swift concerts, Electric Picnic, American football games at the Aviva Stadium, and international soccer matches, turning everyday recycling into a powerful act of giving.

"We are incredibly proud to come together as a unified group of six national Children's Charities. Our collaboration with Re-turn demonstrates our shared commitment to supporting vulnerable children and those with serious illnesses across Ireland, while also promoting environmental sustainability." - Susan O'Dwyer, CEO of Make-A-Wish Ireland.



Our Board



Stephan Meehan
Chair



Mark Kelly
Treasurer



Eoin Blake
Board Member



Meabh Connellan
Board Member



Deirdre Creegan
Board Member



Shane Holland
Board Member



John Kelly
Board Member



Mouna Prenty
Board Member



Dr. Aoife Mahony
Board Member



Alina Uí Chaollaí
Board Member



Amanda Ward
Board Member



Orlaith Molloy
Board Member

Acknowledgements

A special thank you to **Dr. Eoin MacCraith, Laura Gleeson and Oisín O' Gogain** who completed their time on the Make-A-Wish Ireland Board in 2024.

Throughout their time with us, they generously shared their expertise, offered guidance and demonstrated unwavering commitment to our mission. Their leadership and passion have made a lasting impact on Make-A-Wish Ireland and the families that we support.

Thank you Eoin, Laura and Oisín for helping us bring life-changing wishes to life.



Make-A-Wish® Ireland Foundation

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Ballyogan Avenue, Leopardstown, Dublin
D18 TH76.

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+353 (0)1 205 2007



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 2024

MAKE-A-WISH FOUNDATION
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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 2024**

Directors

Stephan Meehan, Chair
Mark Kelly, Treasurer
Laura Gleeson (resigned 11 December 2024)
Mouna Kenzaoui
Aoife Mahony
Oisín O'Gogain (resigned 11 April 2024)
Alina Uí Chaollai
Deirdre Cregan
Eoin MacCraith (resigned 11 April 2024)
Orlaith Molloy
Meabh Connellan
Eoin Blake
John Kelly
Shane Holland (appointed 24 October 2024)
Amanda Ward (appointed 24 October 2024)

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

Laura Gleeson (resigned 11 December 2024)
Nicola Maguire (appointed 11 December 2024)

Chief executive officer

Susan O'Dwyer

Independent auditor

Woods and Partners Limited, The Taney Buildings, 3 Eglinton Terrace, Dundrum, Dublin 14.

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 2024**

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 2024. 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 medical conditions, 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, Make-A-Wish Ireland has granted over 3,300 wishes. 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.

2024 was another remarkable year where we were proud to have granted 214 wishes. 61% of our wishes were granted at home in our community and 39% of our wishes were granted away in the UK and Disneyland Paris.

• 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. Through wish fulfillment, Make-A-Wish can make all the difference to a family

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

and their quality of life and well-being.

- **I wish to be:** These wishes are very personal to each child, and might be to be a train driver, a politician, or a zookeeper. These wishes delve into a 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 present many difficulties 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, be resident in Ireland and living with a life-threatening medical condition. We grant one wish for a child, so a child shouldn't have received a wish previously. A child's treating consultant makes the final determination of whether a child is deemed medically eligible to receive a wish and how able a child is to participate in the wish.

• **Wish journey and anticipation:** We spend time getting to know a child, to understand their unique interests. Whatever each child's wish is, we make the experience a truly individual and memorable one, bringing a 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. 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. When the moment finally arrives, children get to experience their wish come true - it's everything they've imagined and more.

• **Medical team liaison:** To ensure that the wish they have requested is suitable and manageable for a child, the wish team liaises closely with a 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 a 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 a child's wish so that the whole family create lasting happy memories.

• **Wish effect:** A wish gives more than just hope - with an incredible and lasting effect on the lives of wish children, their families and wider communities. It also fosters confidence, builds resilience and provides happiness.

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 41 countries around the world.

This network of affiliates provides a forum for sharing ideas and creativity in addressing the challenges of our work. A learning platform 'RISE' supports with shared learning across the affiliate network.

Members of the Make-A-Wish Ireland team sit on and contribute to Make-A-Wish International taskforces such as DEI (diversity equality, inclusion), wish focus group, volunteers, fundraising, Wish Impact – theory of change

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

and prevalence research.

We granted 17 wishes for the Disney UK Experience in 2024, which is organised by Make-A-Wish UK. We continue to work closely across the international network for assistance on wishes.

Our work is supported by and could not happen without:

• **Our team:** Our experienced team of wishgrants 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 fundraising, governance* and office administration, without which wishes could not be granted.
*Our CEO, Susan O'Dwyer has been Chair of the Board for the Charities Institute Ireland (CII) since February 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. As at the end of 2024 we had 82 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 impact & satisfaction:** Our wishgrants focus on the detail to ensure that the child and family have a great experience and that their medical needs are always considered. That focus on impact permeates through everything we do and in all our interactions with our stakeholders. We measure the wish experience impact and satisfaction by post wish surveys with wish families.

• **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.

We continue to raise funds through a range of in-person and virtual fundraising initiatives including Wish Week, community events and new initiatives.

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

The key theme to the current 3-year Strategic Cycle (2024-2026) is "the Ripple Effect".

The pivot Make-A-Wish has made over the last few years in relation to how we granted wishes turned out to be not just a practical adjustment, it unlocked a deeper emotional response, within local communities, amplifying the impact on each wish child. Local wishes had the remarkable power to bring together friends, family, neighbours, local businesses, craftsmen and suppliers, in a shared mission. It was about rekindling the bonds that define a community looking after its own. The transition from travel-based aspirations to community centered wishes brought about a profound impact.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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 key statistics for 2024 highlight the impact of wish fulfillment and the increasing need for support. By continuing to deliver more home wishes, we can make significant strides in reaching more children and ensuring that every eligible child can experience the transformative power of a wish as well as striving for growth in number of applications and therefore number of wishes granted.

Our strategic pillars 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 medical conditions. 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. As we have no government funding, we are entirely dependent on the generosity of our donors in 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; they 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.
- **Our Reputation:** To continue to build our reputation as an essential service.

Review of 2024

• Wishgranting and volunteering

We are proud that we continue to grow the numbers of wishes granted year on year. A total of 214 wishes were granted in 2024 compared to 197 in 2023. For our home wishes we have witnessed the impact, individuality, collaboration and transformative effects of these wishes. The ripple effect of home wishes extends far beyond the child to positively impact their local community.

Through creativity, listening and kindness, Make-A-Wish makes the little things matter and big things happen. By emphasising the importance of these elements, we make wishes meaningful. Showcasing how small details matter, we contribute, to a child's overall well-being and can illustrate the transformative impact of a wish on a child's well-being and recovery. The ripple effect of home wishes extends far beyond the child to positively impact their local community.

The Make-A-Wish affiliate community led by Make-A-Wish International released prevalence data research in 2024, that indicated that we are reaching circa 30% of eligible children in Ireland. Our dedication to granting a wish for every eligible child in Ireland remains resolute as we work to build new partnerships with medical communities, increase awareness, creating additional referral pathways in 2024 and beyond.

In 2024, we granted a diverse range of wishes, each designed to create unforgettable experiences for children and families. Popular and trending wishes included trips to Center Parcs for a much-needed getaway, 13 bedroom upgrades promoting emotional and physical comfort in a bespoke designed space. During the year, we

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

collaborated with Kinderoo, a virtual interior design company dedicated to bringing colour, creativity and imagination to spaces for children.

We also fulfilled wishes to meet celebrities, giving children the chance to meet their idols both online via Zoom, through video messaging and in person.

For one, the wish was a thrilling ride along tractor, delivered with the support from the local Gardai and community volunteers, while others were able to experience life as a VIP Zookeeper, attend sporting fixtures such as the Champions League Final, All-Ireland Football final, premier league football matches and Ireland rugby fixtures in collaboration with the IRFU. Gaming and technology wishes continue to be popular choices where we see the opportunity to enjoy gaming equipment for endless fun and connection with friends.

Disney Group wishes continued in 2024, we granted 17 wishes at the Disney UK event in 2024. We worked in partnerships with Make-A-Wish UK, Bus Eireann, Irish Ferries, St John's Ambulance and the Clayton Hotel, to grant group travel wishes and build strong relationships with partners and families whilst on the experience. This was the first time this type of wish had been granted by ferry, and we received incredible support from our partners.

Disneyland Paris wishes increased in 2024 with a further release of allocations in 2024, meaning we granted 42 wishes. The wishes take place over a weekend on specific dates and allocations for all Make-A-Wish affiliates. Whilst we have received overall positive feedback on the wish experience, we have encountered some significant challenges regarding air travel and are looking at how we can mitigate risk to families when travelling abroad.

We also granted 9 wishes for the highly sought after Taylor Swift tickets in the Aviva Stadium this year. In recent times, securing tickets for events has become more difficult due to global demand. Fortunately, in the weeks leading up to the concerts we were fortunate to receive support through family networks and partner contacts, which helped us provide the best possible experience for the wish children. This included securing corporate box access and generously donated VIP tickets from Saoirse O'Driscoll's (RIP) family to ensure wish children had a truly memorable experience.

Our volunteers continued their involvement in wish capture, wish anticipation, wish support and wish reveals. Below are examples of the wishes that volunteers played a key role in delivering within their communities:

- To have an Apple Mac
- To have Professional Dancing Dress' for Competitions
- To have a Gaming Set Up
- To be a Zookeeper
- To have an iPhone
- To have a Sensory Space
- Celebrity meets and to go to concert wishes
- To have a ride along tractor

In the last quarter of this year, we began work with a company (pro-bono) for the development of a wish capture app that helps to support a personalised experience and to better understand children's interests, hobbies or specific experiences they would love to have. This could range from experiencing something special (e.g. meeting a celebrity, to record an original song, to be an animator).

It will also allow children to record or submit a video explaining their wish ideas, why they are important and making it more personal in turn building connection with Make-A-Wish volunteers and team. Transitioning to a digital platform, the wish capture app will also allow us to save costs associated with physical mail and printing but also create a more sustainable, eco-friendly and accessible approach to more efficiencies and fulfilling children's wishes.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Wish Impact Feedback 2024

• **Wish to go to Center Parcs** - It gave him something to look forward to, after numerous surgeries and rehabilitation. It marked the end of 2 years of trauma, it affirmed that he's healed, healthy and fit again. The wish made him feel that somebody else cared about him other than family, that he matters, and his pain and distress has been recognised. It marks new beginnings for our child and family. He wanted to share it with his siblings as they shared his journey, who were negatively impacted by his illness and rehab. The family was splintered and somewhat neglected as I looked after our child and dad looked after the rest of the family so lovely having this adventure together, his older brother appreciated that he wanted to share with him.

Thank you so much. It means the world to me that you validated our child's trauma, he feels heard and cared for and that has really helped with the psychological healing process. As his mother, I'm traumatised by witnessing the pain and suffering he experienced, and the feeling of negligence my other kids felt and their subsequent anger. This wish has shown us a gentle fun way to rebuild our relationships in tandem with psychologists' guidance.

• **Laurn's Celebrity Meet** - It was a very memorable happy time and one Laurn and our family will think of often with such fond memories. We can look back on hard times and find good times and good things happening for Laurn and our family. Make A Wish volunteers and staff really know the little things to add to a wish to make it all the more special. This has been an unforgettable experience for our daughter and one that will stay with her forever.

• **Abi's to have wish** - Abi has somewhere to go now to do her pottery and experiment with the potters wheel. Having her own kiln enables her to experiment with glazes and finish her own pieces. It's her go to place when she needs time to herself. Having everybody there to share the experience, that's what made it so special.

• **Leon's Bedroom Upgrade** - Leon loves his new room, it's a place for him to relax, he is sleeping in his own room because he loves it so much, it has made a massive difference in our house.

A highlight this year was the establishment of STARboard - our young people's advisory and voluntary board launched in September 2024 with the support of Google. STARboard is made up of nine young wish alumni from across Ireland who play a valuable role in guiding our decision-making. Our aim is to be not only child-focused, but child-led. STARboard will play an important role in helping us achieve this. It ensures that young people are at the heart of our wishes and at the heart of our organisation - helping Make-A-Wish be the best it can be. STARboard member's role is to be a voice for wish children on the charity's biggest decisions; helping to steer the direction of Make-A-Wish Ireland and sharing ideas on how we can overcome some of our challenges and achieve our goals.

In 2025, we will continue to grow our volunteer community to support with Wishgranting and continue to adapt the volunteer model, we will also establish a voluntary 'Parent Forum' advisory board.

We are continuously committed to adapting our wish offerings in response to both current and emerging challenges, with a focus on growth to reach more children. We will strive to ensure that all eligible children and families understand they are deserving of these meaningful and impactful wishes. Despite any obstacles, Make-A-Wish remains dedicated to evolving and delivering impactful wish experiences.

• **Fundraising**

Make-A-Wish Ireland receives no Government funding and relies entirely on the general public for all of our income.

We are grateful to every individual, family, community group, company and foundation who supported us in 2024. It is because of their generosity that we were able to raise €2.4M through a variety of fundraising income streams.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Without this support, we would not have been able to grant the wishes of 214 children suffering with life threatening conditions.

• **Corporate**

Our corporate supporters again played a significant role in helping us reach our income targets, their commitment to our work helping us raise €1.3M in 2024. We are delighted to share some of these collaborations below. Additionally, numerous other organisations have played a crucial role throughout the year, contributing significantly to both fundraising efforts and raising awareness and we are extremely grateful for their support.

• The third year of our partnership with the European Tour and Amgen was an incredible success, generating over €250K. This partnership also provided us with the opportunity to grant two special wishes which included Padraig Harrington meeting 17 year-old Danny Rooney who received an inside-the-ropes experience with Harrington during the Celebrity Pro-Am at the event. Another memorable wish saw Cian Norris meeting another major winner, Shane Lowry, who offered invaluable tips, lots of laughs and an unforgettable golfing experience.

• Another key partnership in its third year is our partnership with Christmas FM. The continuation of the Magic of Christmas appeal generated over €90K for Make-A-Wish with a significant portion of this total being generated during a 12-hour fundraising window on donation day, thanks to all the members of the public who continue to support this amazing campaign.

• Make-A-Wish were delighted to be chosen as one of the three charities to be the beneficiaries of the Property Race Day. The other charities were Barrettstown and ISPCC. An event in its 10th year was hosted in Leopardstown Pavilion, Leopardstown Racecourse. Property Race Day is a networking event for the property and property financing industries in Ireland. Over 450 of Ireland's property, investment and financial leaders gathered in the Pavilion, Leopardstown for an exciting and entertaining day.

• We received a substantial donation from Ulster Bank following their exit from the Irish market.

• Our Corporate Christmas campaign with the support of our sponsor Mitsubishi Electric raised €150K. We are so grateful to the hundreds of organisations who came together to make this possible.

• Our collaborations with these organisations, as well as several others, consistently make a significant impact on the success of our mission. Each of these partnerships contributes through corporate giving, customer-facing campaigns, and staff-led fundraising initiatives, furthering the positive impact of our work.

• **Community**

The income and awareness resulting from our community fundraising and events was an essential source of income in 2024 and we are extremely grateful to the many individuals and groups throughout the country that continue to fundraise for us raising €647K in 2024. Their commitment and support of the charity is very much appreciated. Examples of some of the activities that took place around the country were:

• Our annual Wish Week event was a huge success in 2024 with over €200K raised from a combination of 40+ collections by our volunteers at various locations nationwide, our Newstalk partnership and sponsorship from Disney.

• Fashion and beauty influencer Lisa McGowan selected Make-A-Wish Ireland as the recipient of her 2024 charity raffle raising an incredible €194K.

• Our annual Christmas lunch organised by Sandra Kirwan Byrne and her committee was again a very special day filled with fun, laughter and positivity, raising over €50K.

• Our annual Paddy Cole Golf Classic took place on May 29th and saw 35 teams participating at Powerscourt

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Golf Course.

- Participants in the Dublin City Marathon exhibited outstanding dedication and generosity, collectively raising an impressive €90K. Their commitment to our cause not only contributed significantly to our fundraising efforts but also showcased the power of community engagement in supporting our mission.

- A motorcycle and vintage car gathering was organised to celebrate Matthew Healy by his dad James. It was a huge success with over 2,000 people attending.

- 2024 was an extremely successful year for Community fundraising, our fantastic fundraiser's around the country raised over €200K from a wide range of community events. There were so many highlights including an Ireland to Sweden driving fundraiser, bake sales, coffee mornings, kickboxing events, marathons and vintage car rallies to mention a few.

• Individual Giving

In another year marked by the widespread impacts of the cost-of-living, we are deeply grateful for the unwavering support of our dedicated donors. Amidst challenging circumstances, the commitment of our valued supporters has been truly inspiring. We extend our appreciation to all those who stood with us during these times, recognising the remarkable impact of their generosity.

In particular, we want to acknowledge the significant role played by our regular givers. Their consistent and dependable contributions provide financial stability, this support not only sustains our ongoing initiatives but also serves as a testament to the resilience of our community.

• 2024-2026

In order to achieve our ambitious goals for 2025 and beyond, there is a need to increase funding streams to diversify and ensure sustainable income going forward. We are committed to increasing the number of wishes granted and to that end it is vital that we continue to engage proactively with our donor base and volunteers and identify new methods of engagement.

Financial review

Review of 2024

Income

The Charity earns all its income through fundraising. In 2024, our income increased on the previous year, €2.43M received in 2024 compared to €1.99M received in 2023.

Overall income for 2024 was stronger than 2023. Corporate income increased from €1.11M to €1.3M, Community and Events income increased from €407K to €647K and 2024 Wish Week raised the highest level of income ever, €203K was raised compared to €145K raised in 2023.

Our donations-in-kind, which enable us to fulfil our wishes at a lower net cost to the Charity, was at a similar level to 2023 and amounted to €0.06M. The in-kind support we received in 2023 and 2024 was so important to us and is received predominately from the local community and suppliers in Ireland.

Expenditure

Our expenditure comprises the direct cost of fulfilling each wish; the support team to make it happen; and the operational costs of running the organisation. Expenditure was €2.1M in 2024, an increase from €1.9M in the previous year.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

We granted 214 wishes in 2024, compared to 197 wishes in 2023. There were a wonderful variety of wishes granted, including many community driven wishes which have the ripple effect and see huge impact being made.

Surplus for the year

The Charity has a financial surplus for 2024 of €220K, compared to 2023 of €100K. In 2025, we plan to continue increasing the number of wishes granted, managing expenditure is challenging with the rising average costs of granting certain wishes due to several factors including inflation and the world economy influencing prices and supply chain.

With the increase in wish applications influencing the levels of our pipeline of wishes, the financial surplus will enable us to continue addressing that challenge in 2025.

Reserves and reserves policy

At 31 December 2024, in line with our affiliate agreement, the Charity held total unrestricted reserves of €2.9M of which €0.65M is held as an unrestricted designated fund. Noncash assets, such as the value of the building are also included. The balance of cash reserve is held prudently to cover the cash flow of the organisation. The main movement in reserves in the year was the operating surplus of €0.2M reported in the Statement of Financial Activities.

A Reserves Policy has been approved by the Board and is reviewed annually. The Charity holds reserves 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.

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 at least 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 2024 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 funds 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 and to provide investment for sustainable projects. 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 2024 were €2.9M. 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 €14K 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 €2.26M at 31 December 2024.

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

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

while still generating an interest income return. Whilst interest rates have increased, the returns remain low, the return in the year was €3,126. Interest earned is applied to the causes of the Charity.

Plans and challenges for the future.

As at the end of 2024, we had 241 children still waiting for their wishes and that is our priority for 2025.

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:

- **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 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.

MAKE-A-WISH FOUNDATION
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

- **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 2024. 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. The Secretary, who is also the Chief Financial Officer of the organisation, received no separate or additional remuneration for this role. 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 Number 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.

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 2024 (2023: 7).

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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.

There were two Director appointments in 2024 and three resignations. As at end of December 2024, there were 12 members of the Board. 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 2024.

Stephen Meehan is the Chairperson. Two Directors appointments; Amanda Ward and Shane Holland, appointed in December 2024. Three resignations during 2024 were Eoin MacCraith, Oisín O'Gogain and Laura Gleeson.

Board attendance in 2024

Stephan Meehan	5/6
Mark Kelly	5/6
Laura Gleeson	5/6
Alina ui Chaollai	5/6
Mouna Kenzaoui	3/6
Aoife Mahony	3/6
Oisín O'Gogain	2/3
Deirdre Cregan	4/6
Meabh Connellan	4/6
Eoin MacCraith	2/4
Orlaith Molloy	5/6
Eoin Blake	6/6
John Kelly	5/6
Amanda Ward	1/1
Shane Holland	1/1

Recruitment, induction and development of the Board

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

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

The Nominations Committee identifies 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 currently comprises Mark Kelly (Chair) and Alina Ui Chaollai. 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 twice in 2024.
- The Nominations Committee comprises Eoin Blake (Chair), Orlaith Molloy and Stephen Meehan. 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 two new directors were appointed to the Board.
- The Remuneration Committee comprises John Kelly and Deirdre Cregan. 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 50 affiliates based in 41 countries 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.

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 2024 or 2023.

There were no transactions with the Directors in 2024 or 2023.

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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

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 early 2025, the Board conducted an annual 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 D18 TH76.

Post balance sheet events

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

Statement of Directors' responsibilities

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

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

MAKE-A-WISH FOUNDATION
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

The Directors are responsible for keep 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 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 auditor

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

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

Approved by order of the members on behalf of the Board of Directors and signed on their behalf:


Eoin Blake
Director
Date 19th June 2025


John Kelly
Director

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

INDEPENDENT AUDITOR'S 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 2024 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 state of the charitable company's affairs as at 31 December 2024 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA) and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 AUDITOR'S REPORT TO THE MEMBERS OF MAKE-A-WISH FOUNDATION
(CONTINUED)**

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Directors are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 AUDITOR'S REPORT TO THE MEMBERS OF MAKE-A-WISH FOUNDATION
(CONTINUED)**

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

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

This report is made solely to the 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 Auditor's 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
The Taney Buildings
3 Eglinton Terrace
Dundrum
Dublin 14.

Date: *26.6.2025*

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 €	Total funds 2024 €	Total funds 2023 €
Income from:				
Donations and legacies	2	1,599,043	1,599,043	1,436,141
Charitable activities	3	832,729	832,729	552,090
Investments	4	3,126	3,126	235
Total income		2,434,898	2,434,898	1,988,466
Expenditure on:				
Raising funds		243,871	243,871	172,177
Charitable activities	5	1,970,806	1,970,806	1,715,247
Total expenditure		2,214,677	2,214,677	1,887,424
Net movement in funds		220,221	220,221	101,042
Reconciliation of funds:				
Total funds brought forward		2,681,333	2,681,333	2,580,291
Net movement in funds		220,221	220,221	101,042
Total funds carried forward		2,901,554	2,901,554	2,681,333

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

The notes on pages 23 to 38 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 DECEMBER 2024


	Note	2024 €	2023 €
Fixed assets			
Tangible assets	10	368,704	372,484
		<u>368,704</u>	<u>372,484</u>
Current assets			
Stocks	11	3,321	920
Debtors	12	418,620	292,836
Cash at bank and in hand		2,260,565	2,134,989
		<u>2,682,506</u>	<u>2,428,745</u>
Creditors: amounts falling due within one year	13	(140,937)	(105,700)
Net current assets		<u>2,541,569</u>	<u>2,323,045</u>
Creditors: amounts falling due after more than one year	14	(8,719)	(14,196)
Total net assets		<u>2,901,554</u>	<u>2,681,333</u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	2,901,554	2,681,333
Total funds		<u>2,901,554</u>	<u>2,681,333</u>

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

The financial statements were approved and authorised for issue by the Directors on 19th June 2025 and signed on their behalf, by:



Eoin Blake
Director



John Kelly
Director

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024 €	2023 €
Cash flows from operating activities			
Net cash used in operating activities	18	140,517	105,199
Cash flows from investing activities			
Interest receivable		3,126	236
Purchase of tangible fixed assets	10	(12,844)	(3,478)
Net cash used in investing activities		<u>(9,718)</u>	<u>(3,242)</u>
Cash flows from financing activities			
Repayments of borrowing		(5,454)	(5,351)
Loan interest paid		(126)	(229)
Net cash used in financing activities		<u>(5,580)</u>	<u>(5,580)</u>
Change in cash and cash equivalents in the year		<u>125,219</u>	<u>96,377</u>
Cash and cash equivalents at the beginning of the year	19	2,120,025	2,023,648
Cash and cash equivalents at the end of the year		<u>2,245,244</u>	<u>2,120,025</u>

The notes on pages 23 to 38 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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 a period not less than 12 months from the date of approval of the financial statements. 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies (continued)

1.5 Income

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

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

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the 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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies (continued)

1.6 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

1.7 Tangible fixed assets and depreciation

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

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

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

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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 PRSA's for employees who wish to be a member of the group scheme. 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
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Income from donations and legacies

	Unrestricted funds 2024 €	Total funds 2024 €
Donations	1,535,150	1,535,150
Donations in kind	63,893	63,893
Total 2024	1,599,043	1,599,043

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.

	Unrestricted funds 2023 €	Total funds 2023 €
Donations	1,359,187	1,359,187
Legacies / Bequests	10,866	10,866
Donations in kind	66,088	66,088
Total 2023	1,436,141	1,436,141

3. Income from charitable activities

	Unrestricted funds 2024 €	Total funds 2024 €
Fundraising events and activities	203,220	203,220
External events and challenges	629,509	629,509
Total 2024	832,729	832,729

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

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

3. Income from charitable activities (continued)

	Unrestricted funds 2023 €	Total funds 2023 €
Fundraising events and activities	145,178	145,178
External events and challenges	406,912	406,912
Total 2023	552,090	552,090

4. Investment income

	Unrestricted funds 2024 €	Total funds 2024 €
Bank deposit interest	3,126	3,126

	Unrestricted funds 2023 €	Total funds 2023 €
Bank deposit interest	235	235

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 €	Total 2024 €
Wish granting	1,749,423	1,749,423
Wish granting support costs	221,383	221,383
Total 2024	1,970,806	1,970,806

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

5. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	Unrestricted funds 2023 €	Total 2023 €
Wish granting	1,521,440	1,521,440
Wish granting support costs	193,807	193,807
Total 2023	1,715,247	1,715,247

6. Analysis of expenditure by activities

	Direct costs 2024 €	Wish granting activities 2024 €	Support costs 2024 €	Total funds 2024 €
Wish granting	1,012,103	737,320	-	1,749,423
Wish granting support costs	-	-	221,383	221,383
Total 2024	1,012,103	737,320	221,383	1,970,806

	Direct costs 2023 €	Wish granting activities 2023 €	Support costs 2023 €	Total funds 2023 €
Wish granting	866,217	655,223	-	1,521,440
Wish granting support costs	-	-	193,807	193,807
Total 2023	866,217	655,223	193,807	1,715,247

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

7. Auditor's remuneration

	2024 €	2023 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	10,455	10,455

8. Staff costs

	2024 €	2023 €
Wages and salaries	877,317	748,315
Social security costs	95,672	82,995
Pension and PHI	22,490	19,596
	995,479	850,906

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

	2024 No.	2023 No.
Management	4	4
Staff	12	11
	16	15

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

	2024 No.	2023 No.
In the band €80,001 - €90,000	2	1
In the band €100,001 - €110,000	1	1
In the band €110,001 - €120,000	1	1

The total remuneration, comprising salary and employer pension contributions, paid in respect of key management personnel amounted to €410,684 (2023: €340,851).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2023 - €NIL).

During the year ended 31 December 2024, no Director expenses have been incurred (2023 - €NIL).

10. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Computer equipment €	Other fixed assets €	Total €
Cost or valuation					
At 1 January 2024	500,000	37,962	26,249	22,506	586,717
Additions	-	-	12,844	-	12,844
At 31 December 2024	500,000	37,962	39,093	22,506	599,561
Depreciation					
At 1 January 2024	131,916	36,442	23,369	22,506	214,233
Charge for the year	10,000	469	6,155	-	16,624
At 31 December 2024	141,916	36,911	29,524	22,506	230,857
Net book value					
At 31 December 2024	358,084	1,051	9,569	-	368,704
At 31 December 2023	368,084	1,520	2,880	-	372,484

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 €14,250 as at 31 December 2024 (2023: €19,704).

11. Stocks

	2024 €	2023 €
Fundraising stocks	3,321	920

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

12. Debtors

	2024 €	2023 €
Due within one year		
Accrued income	379,268	266,229
Prepayments	39,352	26,607
	418,620	292,836

13. Creditors: Amounts falling due within one year

	2024 €	2023 €
Bank loans	5,531	5,508
Trade creditors	4,128	6,112
Deferred income	2,608	-
Taxation and social security	25,147	24,015
Other creditors	23,693	19,485
Accruals	79,830	50,580
	140,937	105,700

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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

	2024 €	2023 €
Bank loans	<u>8,719</u>	<u>14,196</u>

Included within the above are amounts falling due as follows:

	2024 €	2023 €
Between one and two years		
Bank loans	<u>5,554</u>	<u>5,531</u>

Between two and five years		
Bank loans	<u>3,165</u>	<u>8,665</u>

Over five years

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 €14,250 as at 31 December 2024 (2023: €19,704).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 €	Income €	Expenditure €	Balance at 31 December 2024 €
Unrestricted funds				
Designated funds				
Designated Funds - all funds	<u>650,000</u>	-	-	<u>650,000</u>
General funds				
General Funds - all funds	<u>2,031,333</u>	<u>2,434,898</u>	<u>(2,214,677)</u>	<u>2,251,554</u>
Total Unrestricted funds	<u>2,681,333</u>	<u>2,434,898</u>	<u>(2,214,677)</u>	<u>2,901,554</u>

Statement of funds - prior year

	Balance at 1 January 2023 €	Income €	Expenditure €	Balance at 31 December 2023 €
Unrestricted funds				
Designated funds				
Designated Funds - all funds	<u>650,000</u>	-	-	<u>650,000</u>
General funds				
General Funds - all funds	<u>1,930,291</u>	<u>1,988,466</u>	<u>(1,887,424)</u>	<u>2,031,333</u>
Total Unrestricted funds	<u>2,580,291</u>	<u>1,988,466</u>	<u>(1,887,424)</u>	<u>2,681,333</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 €	Income €	Expenditure €	Balance at 31 December 2024 €
Designated funds	650,000	-	-	650,000
General funds	2,031,333	2,434,898	(2,214,677)	2,251,554
	<u>2,681,333</u>	<u>2,434,898</u>	<u>(2,214,677)</u>	<u>2,901,554</u>

Summary of funds - prior year

	Balance at 1 January 2023 €	Income €	Expenditure €	Balance at 31 December 2023 €
Designated funds	650,000	-	-	650,000
General funds	1,930,291	1,988,466	(1,887,424)	2,031,333
	<u>2,580,291</u>	<u>1,988,466</u>	<u>(1,887,424)</u>	<u>2,681,333</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 €	Total funds 2024 €
Tangible fixed assets	368,704	368,704
Current assets	2,682,506	2,682,506
Creditors due within one year	(140,937)	(140,937)
Creditors due in more than one year	(8,719)	(8,719)
Total	<u>2,901,554</u>	<u>2,901,554</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 €	Total funds 2023 €
Tangible fixed assets	372,484	372,484
Current assets	2,428,745	2,428,745
Creditors due within one year	(105,700)	(105,700)
Creditors due in more than one year	(14,196)	(14,196)
Total	<u>2,681,333</u>	<u>2,681,333</u>

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 €	2023 €
Net income for the period (as per Statement of Financial Activities)	<u>220,221</u>	<u>101,042</u>
Adjustments for:		
Depreciation charges	16,624	15,310
Interest paid	126	229
Interest received	(3,126)	(236)
Decrease/(increase) in stocks	(2,401)	1,559
(Increase) in debtors	(125,784)	(676)
Increase/(decrease) in creditors	34,857	(12,029)
Net cash provided by operating activities	<u>140,517</u>	<u>105,199</u>

19. Analysis of cash and cash equivalents

	2024 €	2023 €
Cash in hand	2,260,565	2,134,989
Credit cards	(15,321)	(14,964)
Total cash and cash equivalents	<u>2,245,244</u>	<u>2,120,025</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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20. Analysis of changes in net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	€	€	€
Cash at bank and in hand	2,134,989	125,576	2,260,565
Debt due within 1 year	(5,508)	(23)	(5,531)
Debt due after 1 year	(14,196)	5,477	(8,719)
	<u>2,115,285</u>	<u>131,030</u>	<u>2,246,315</u>

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 €3,363 (2023: €2,379).

22. Related party transactions

During the year ended 31 December 2024 the Charity incurred affiliation fees of €45,148 (2023: €45,997) from Make-A-Wish International. At 31 December 2024 an amount of €Nil (2023: €Nil) 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 2024, the Charity paid wish assist costs for assistance from affiliates in the amount of €7,778 (2023: €140). 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 (2023: €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

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

24. Approval of financial statements

The financial statements for the year ended 31 December 2024 were approved and authorised for issue by the Directors on