

Changing lives, one wish at a time.

2025 Annual Impact Report



Make-A-Wish®
IRELAND

A MESSAGE FROM OUR CHAIR



Dear Everyone,

As we reflect on this financial year at Make-A-Wish® Ireland, I do so as the new Chair with a strong sense of honour and gratitude. To be asked to help lead a charity that brings hope, joy and lasting memories to children living with critical illnesses, and to their families, is something I value hugely.

I would like to begin by acknowledging my predecessor, Stephen. His time as Chair was marked by calm, steady leadership and a clear focus on putting the charity first. Through the uncertainty of COVID and the years that followed, Stephen Meehan, together with the management team, guided Make-A-Wish Ireland through a very challenging period and helped leave the organisation in a strong and stable position. He has also been a generous mentor to me personally, and I want to record my thanks to him on behalf of the Board.

I am fortunate to take on this role alongside a committed and capable Board. In the past year we have welcomed a number of new trustees who are already playing an active role across risk, governance and commercial activities, and who bring fresh experience and networks. Together, the Board is focused on supporting the organisation strategically, asking the right questions, and opening doors that will help Make-A-Wish Ireland grow its reach and impact in the years ahead.

Our growth agenda

Our vision is clear: to grant a wish for every eligible child living in Ireland as part of their treatment journey. With an estimated 652 new eligible cases each year in Ireland, and wishes currently granted in the low hundreds, we know there is more to do. Our plan for the coming years is to increase wish numbers significantly by 2030, building on strong foundations while growing in a careful and sustainable way.

To do this, we will strengthen community fundraising across all 26 counties, diversify income streams with a greater focus on legacies, trusts, major donors and individual giving, deepen partnerships and collaborations, and invest in technology and CRM so that we understand and support our donors and volunteers even better. We will also continue to build our regional footprint and volunteer engagement, and invest in our team structure – including regional roles and additional wishgranting, marketing and finance capacity – so that growth is properly supported and children and families remain at the centre of every decision.

What we do matters

At the heart of our work is a simple idea: we are here to make a real difference for children and their families at an extremely difficult time in their lives. The stories we hear every day – of increased confidence, moments of joy and treasured family memories – show that a wish is much more than a single day out; it is an important part of a child's journey and often a source of strength for the whole family.

A MESSAGE FROM OUR CHAIR



Our people

The strength of Make-A-Wish Ireland lies in the people who stand behind it. Across the organisation, there is a small but highly committed staff team who manage wishgranting, fundraising, communications, finance and operations with professionalism and care. They balance the day-to-day demands of a busy charity with the sensitivity required when working with families at very difficult moments, and they do so with good judgement, empathy and a real focus on quality.

They are supported by an exceptional network of volunteers who are at the heart of how we deliver our mission, generously giving their time and energy in every corner of the country. These volunteers meet families, help capture and shape wishes, organise and support events, and take on countless practical tasks that often go unseen but make an enormous difference. Their commitment, creativity and compassion bring our work to life for children and families, and we are deeply grateful to each of them for choosing to stand with Make-A-Wish Ireland.

Our Supporters

None of this is possible without the people who stand behind Make-A-Wish Ireland. I want to thank our donors: individual, corporate and legacy donors for the support you give and the trust you place in us.

Finally, I want to pay special tribute to our CEO, Susan, as she marks 20 years with Make-A-Wish Ireland. Susan first joined the charity in 2006 and has led it as CEO since 2008, bringing with her many years of fundraising experience and a clear sense of purpose. Over that time she has helped to grow our corporate support, build long-standing partnerships and steer the organisation through periods of real change, all while keeping the focus firmly on the difference a wish can make for a child and their family. On behalf of the Board, I want to thank Susan for her commitment, her leadership and the example she sets every day in putting children and families at the centre of this organisation.

My sincere thanks to everyone for your support.

A handwritten signature in black ink that reads "Eoin Blake". The signature is written in a cursive, slightly stylized font.

Eoin Blake

Chair,
Make-A-Wish Ireland

A MESSAGE FROM OUR CEO

Dear Friends,

Welcome to the 2025 Annual Report. I am delighted to tell you that we granted 229 wishes to some incredible children. This is the most wishes granted in one year over the last 33 years.

Our mission is simple; to grant wishes to children with critical medical conditions, which bring hope and lasting memories to each wish child and their families. In the 20 years that I have had the privilege to lead this organisation, I have witnessed thousands of stories that demonstrate how a single wish can lift a family from trauma to hope and from fear to joy. Whether it is meeting their sporting hero, becoming a firefighter for the day or taking a magical trip with family, a wish offers more than a moment of happiness, it offers strength, it provides hope and it allows the child to be seen in a new light, away from talk of treatment and illness, providing a new talking point based on positivity.

These are not just "nice to have's", they are deeply meaningful milestones for children navigating the most difficult diagnoses and treatments. The true impact of what a wish can bring to a child and their family 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.

I am often asked what makes a wish so powerful. The answer is simple. It is not the celebrity, the gift or the destination, it is the experience of being seen, heard and uplifted. It is reminding a child that in the midst of medical appointments and uncertainty, there is still magic in the world.

Some of the incredible wishes granted in 2025 include: to be a Shopkeeper, to be an Actor in a movie, to meet Norah Patten, to meet Shane Lowry, to have a Shopping Spree, to go to Formula 1 at Silverstone, to go to Center Parcs, to go to Disneyland Paris, and to visit an Army Base.

Throughout this report, you will read testimonials from families describing what a wish has meant not only for the child but the entire family. You will hear from our volunteers who work tirelessly to ensure that the child feels heard and that their imagination can come alive to enable us to ensure we understand the reasoning behind the choice of wish.

In October of 2025, the Board agreed to a proposal around major growth. Over the next 5 years, we are committed to growing the number of wishes granted per year to ensure we are striving to achieve the vision of reaching every eligible child.



A MESSAGE FROM OUR CEO



To achieve this, we must be bold, innovative and relentless in our fundraising efforts, because each of our children deserves hope, laughter and positivity during their challenging times.

2025 was a strong year financially for the organisation and this has enabled an exciting chapter in the lifecycle of Make-A-Wish Ireland – we can make a difference to many more children throughout the country over the next number of years.

We are grateful for the incredible generosity of our supporters, whose contributions have enabled us to exceed our financial goals. With a gross income of €3,067,183 against a target of €2,434,000, we are in a strong position to continue our mission.

Some of the key initiatives/partnerships during the year included:

The Amgen Irish Open which continues to play a pivotal role in our fundraising campaign. The event was a great success and we once again granted a wish during the week. A huge thanks to Amgen and the DP World Tour for their ongoing support.

The Return for Children initiative which continues to grow from strength to strength, working alongside ISPCC by Childline, Barretstown, Barnardos, Jack & Jill and LauraLynn Children's Hospice. The total sum raised for Make-A-Wish Ireland in 2025 was €59,654. In addition to this partnership, we aligned with CHF and Tesco in relation to bottles and cans being returned via their in-store Reverse Vending Machines.

We were delighted to partner with Christmas FM for a further 3 years. Wonderful to work alongside Barretstown and Barnardos again. Our national fundraising campaign - Wish Week – continues to grow and plays an integral role in our fundraising endeavours. Once again, we expanded our reach and engagement across digital platforms and radio, making it our most successful Wish Week to date. The support of Newstalk has been a turning point in relation to the success of this event.

We participated in Bloom for the first time, showcasing our “Garden of Hope”, generously sponsored by Smurfit Westrock Foundation and Cairn Group. A wonderful event where we showcased the power a wish granted can have. We were delighted that one of our STARboard members generously crafted a bespoke piece of pottery for us using the kiln that she had wished for.

During 2025, we were in receipt of a substantial donation from the TC Trust, which will have an enormous and long-lasting impact on our organisation and the children we support. Specifically, this donation has enabled us to develop an Individual Giving programme that feeds into our sustainability goals.

A MESSAGE FROM OUR CEO



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 Alina Uí Chaollaí, Mark Kelly, Órlaith Molloy, Mouna Prenty, Dr. Aoife Mahony and Stephen Meehan, who retired during 2025. On a personal note, I would like to thank Stephen Meehan and Mark Kelly for the support and dedication they have given to Make-A-Wish during their time on the board and as Chair and Treasurer. It was a real pleasure to work alongside them. I would like to welcome Ross Moore, Darren O'Hora, Barry Keogh, Basil Elnazir and Jackie Gilmore.

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.

A handwritten signature in black ink that reads "Susan O'Dwyer". The signature is fluid and cursive, written in a professional style.

Susan O'Dwyer

Chief Executive Officer,
Make-A-Wish Ireland

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WISHES



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WE ARE ALL WISHGRANTERS

2025 has been one of the most impactful years in our history. Together, we granted more wishes than ever before, a milestone made possible through the dedication, compassion, and commitment of so many people working together with one shared purpose: creating life changing moments for children and their families.

Every wish represented far more than a single moment of joy, it represented hope, strength, connection, and precious memories during incredibly challenging times. Across Ireland, we continued to see firsthand the extraordinary impact that a wish can have not only on a child, but on family, schools, hospitals and entire communities.

Throughout 2025, we continued to see a growing trend towards wishes granted at home in Ireland. These wishes often created a lasting ripple effect within communities, bringing neighbours, local businesses, volunteers, and supporters together to help make something truly special happen.

Some of our most memorable wishes this year reflected the individuality and imagination of the children from wishes like to become a shopkeeper for the day, to be an actor, to have a bespoke Mondello and RDS horse show experience and to have a Bedroom Upgrade. We also saw a new trend in wishes to have 3D printers that opened worlds of creativity, learning and possibility.

Each wish reminded us that there is no “small” wish. Every wish matters because every child matters.

The joy, confidence and empowerment created through these experiences continue long after the wish itself has been granted.

None of this would be possible without the incredible partnerships and collaborations that support wishgranting every single day.



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WE ARE ALL WISHGRANTERS

We are enormously grateful to the medical professionals, hospital teams, volunteers, corporate partners, community supporters and international colleagues who continue to work alongside us with such care and generosity.

Their support allows us to turn ideas into reality and ensures children remain at the very heart of everything we do. Wishgranting is never the work of one person alone, it takes compassion, creativity, coordination and countless helping hands behind the scenes to bring each child's wish journey to life.

Finally, I would like to extend my deepest thanks to the children and families who allow us to be part of their journey. While thanks are never expected, the messages, drawings, photographs and heartfelt cards we receive continue to inspire and motivate us every day.

To our volunteers, who consistently go the extra mile, whether fundraising, supporting wishes or helping shape our future vision and direction, thank you for your passion and commitment.

To our team, board members, STARboard, and every individual involved in making wishes happen, thank you for the care, dedication and belief you bring to this mission.

It truly takes a community to grant a wish, and it is a privilege to witness the impact of that community every single day.



Head of Wishgranting & Volunteering
Make-A-Wish Ireland

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THE WISH JOURNEY

The Wish Journey is how we bring every child's wish to life and is part of what makes a wish so unique. Every child's wish journey is carefully planned and delivered to create a positive, lasting impact on the lives of not only critical ill children themselves, but also their families and communities.

Impact studies show the wish experience creates more than just hope: It boosts positive emotions, creates lifelong memories, enriches relationships, expands possibilities, and builds psychological resource.



THE FIVE KEY STAGES



WISH DISCOVERY

Each wish starts here. Our volunteers meet with each child to help unlock their imagination and share their wish.

This insight is part of what makes Make-A-Wish Ireland unique, giving children creative control to shape their Wish Journey.



WISH DESIGN

Our wishgrants then partner with families, volunteers and medical teams to design the ultimate wish experience.

We rally our partners and supporters to help create a wish uniquely tailored to each wish child.



WISH ANTICIPATION

Anticipation is a key part of the Wish Journey.

It sparks hope and excitement for children and their families while they wait for their wish. It also creates special moments for families to bond and share in the joy of what's to come.



WISH REALISATION

When a wish is realised, our children's experience is truly life-changing. They discover that despite their situation, anything is possible.

Their wish inspires strength for them, their family, their friends and their entire community.



WISH IMPACT

The impact of a wish is felt long after a child's wish day, helping to instil positive emotions and hope for the future.

This hope is rippled through the wish child, their family, and their community.

PREVALENCE AND INCIDENCE

Granting wishes globally, informed by trusted health data.

Globally, a child is diagnosed with a critical illness every 25 seconds. According to Make-A-Wish® International research, approximately 1.25 million children are diagnosed with a critical illness each year across Make-A-Wish International's 40 Affiliate countries and territories, which makes them eligible for a wish to be granted.

The research also looked at the breakdown of illness categories among children eligible for a wish to be granted, showing that blood conditions, neurological conditions, cancer and kidney conditions account for the highest proportion of cases. Below were the main categories:

- Blood Conditions 47.1%
- Neurological Conditions 18.3%
- Cancer 13.1%
- Kidney Conditions 12.1%
- Rheumatic Conditions 2.4%
- Other 7%

With an estimated 652 new eligible cases each year in Ireland, this research validates the importance of our mission, and the need for our continued strive towards our mission of reaching every eligible child.

“This landmark research has shown us just how far we need to go in order to achieve our vision of granting the wish of every eligible child.”

**Luciano Manzo, President & CEO,
Make-A-Wish International**

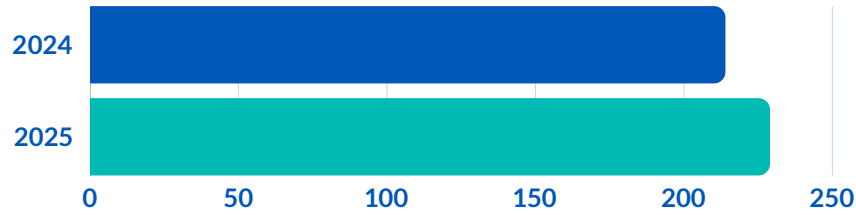


A child is diagnosed with a critical illness every 25 seconds worldwide.

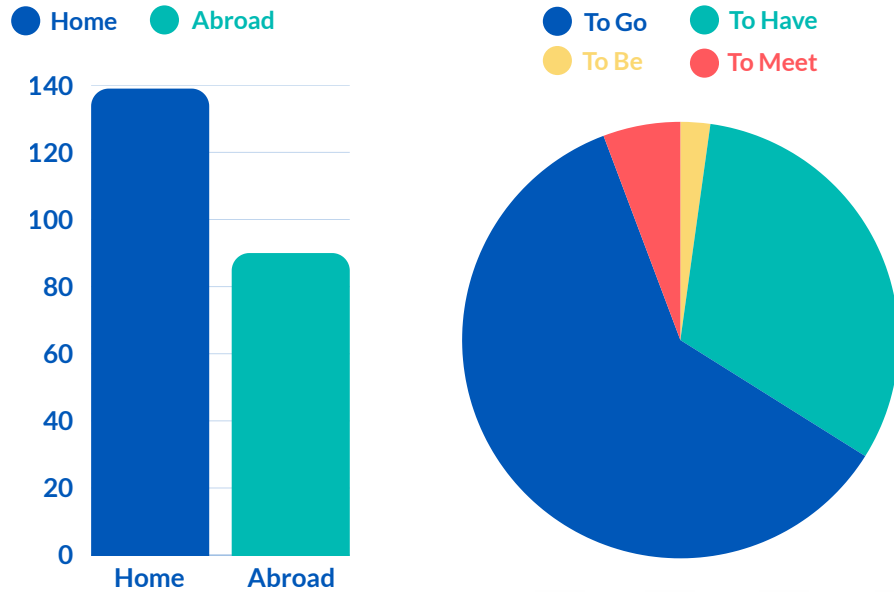


OUR WISHES

In 2025, we granted 229 life-changing wishes to children across the country, representing a 7% increase, and our biggest wish granting year to date.



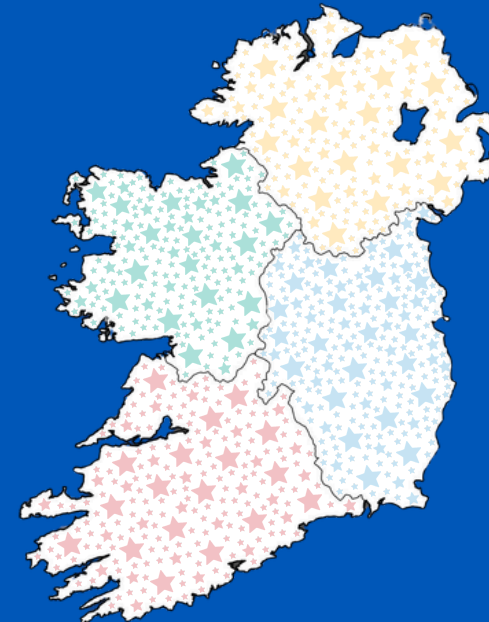
Home wishes, or wishes based in Ireland, made up the majority of our wishes in 2025.



SOME OF OUR LIFE-CHANGING WISHES

- Disneyland:** "I wish to go to Disneyland."
- Baker:** "I wish to be a Baker."
- Gaming PC:** "I wish to have a gaming PC."
- Andrea Bocelli:** "I wish to meet Andrea Bocelli."
- Sensory equipment:** "I wish to have sensory equipment."
- Family holiday:** "I wish to go on a family holiday."
- Irish Rugby Team:** "I wish to meet the Irish Rugby Team."
- Zookeeper:** "I wish to be a Zookeeper."
- Astronaut Norah Patten:** "I wish to meet Astronaut Norah Patten."
- Garda k9 trainer:** "I wish to be Garda k9 trainer."
- Birthday party:** "I wish to have a birthday party."
- Center Parcs:** "I wish to go to Center Parcs."

WISHES AROUND IRELAND

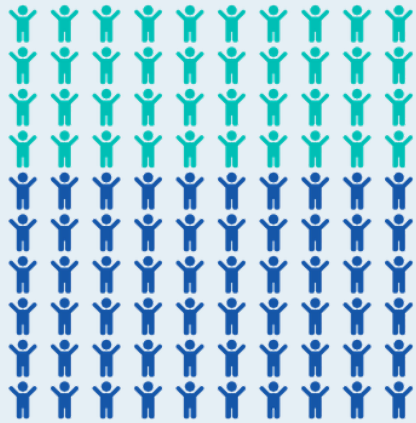


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OUR WISH CHILDREN

The latest studies suggest that **hundreds of children are diagnosed with a critical illness each year in Ireland.**

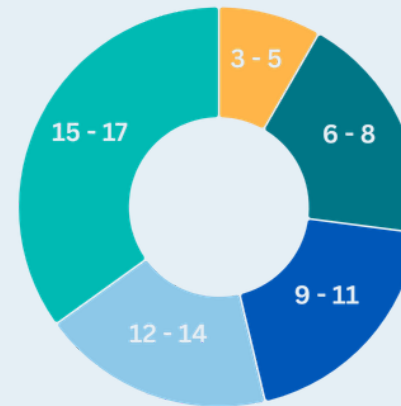
This year we supported wish children across every province, at every age, within our eligibility criteria, and across a wide range of illnesses.



GENDER

In 2025 we supported:

- 91 female children (40%)
- 138 male children (60%)



AGE

In 2025 we supported:

- 80 15-17 years (34.9%)
- 43 12-14 years (18.8%)
- 44 9-11 year-olds (19.2%)
- 43 6-8 year-olds (18.8%)
- 19 3-5 year-olds (8.3%)

ILLNESS

We granted wishes to children with a wide variety of medical conditions in 2025. Our wish children represented a diverse mixture of illnesses, with the most common categories including:

Oncology & Haematological
Neurological & Neurodisability

Congenital & Acquired Cardiac
Renal & Metabolic

Genetic & Chromosomal
Critical Respiratory illness

FAMILY FEEDBACK

Listening to our wish families about their experience remains a crucial source of feedback for Make-A-Wish Ireland. Incorporating this feedback into our wishgranting process ensures that we remain dedicated to making the wish experience as impactful as possible for our wish children, for their families, and for the wider community.

"We are just so humbled by the extreme measures taken by Make-A-Wish Ireland to make dreams come true for families that struggle every day with sick children."

"From the first day that he was diagnosed, his Consultant said to him to think of his wish and it truly helped him through the very hard days of treatment."

"It was an experience that money cannot buy. We didn't have to think about anything except enjoying every second together. Memories that will last a lifetime were made."

"It was amazing to have something to look forward to during hospital appointments. The stress of having to plan a trip was totally taken away from us."

"On behalf of myself and my daughter, a very heartfelt thank you to Make-A-Wish Ireland. We will definitely give back to the organisation, it's incredible what they do."

"We had the most amazing time and loads of laughs, which is badly needed. Thank you so much for all the hard work put in by your team, it was a dream come true for us."

ARCHIE'S WISH

Meet Archie, a seven-year-old from Wexford who is living with a congenital heart condition.

When our volunteers met with Archie, he told us his pet dogs were what made him the happiest.

Archie wished to be a garda dog unit trainer, and his life-changing wish came true at Kilmainham Garda Station in 2025.

Archie was in for a day he would never forget, as he got to meet different dogs in training, and put them through their paces on the obstacle course!

"It's been his absolute dream come true. This has made his whole life."
Adrienne, Archie's Mum

"As a volunteer, it's lovely to be involved in wishes like this, being able to see the little smile on Archie's face."

Volunteer Cat



A huge thank you to Kilmainham Garda Station and Volunteer Cat for making Archie's wish so special.


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BUDGIE'S WISH

Budgie is a 17-year old girl living with a complex critical illness. Her favourite place is the beach, but her family had been unable to take her due to complications with travel.

With the help of Booking.com, we were able to change this in 2025 and give Budgie and her family their first-ever holiday away together.

Booking.com's goal is to help make it easier for everyone to experience the world, and their support helped us to bring that dream to Budgie and her family.

Budgie and her parents enjoyed their first trip away together at Enniscrone Beach in County Sligo, made possible by Budgie's custom wheelchair, and then had dinner together at their hotel.

"When she saw the sand and the sea, she started to tear up."
Jason, Budgie's Dad

"She loved every minute of it."

Caroline, Budgie's Mum

Thank you to Booking.com for helping to make Budgie's wish come true.



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TUIREN'S WISH

Meet Tuiren, a passionate baker from Tipperary. Tuiren is just 4-years-old, and in 2023, she was diagnosed with a brain tumour. Since then, she has endured a difficult medical journey, having multiple surgeries and undergoing chemotherapy. One thing that became a source of strength for Tuiren in the midst of this was watching her favourite program on RTE Junior, 'Dizzy Deliveries', with her family.

Tuiren wished to meet Joe from Dizzy Deliveries, and her wish came true in 2025. Tuiren, alongside her parents and siblings, were in for an incredible day they wouldn't forget. They got to meet Joe and Aisling from Dizzy Deliveries, and all got to bake and eat some amazing cakes and treats together. They were also blown away by some magic tricks performed by Joe!

A huge thank you to Joe, Aisling and volunteer Rosemarie for helping to make Tuiren's wish so special!

"The moment she saw Joe walking in the door, she was absolutely mesmerised"

Deirdre, Tuiren's Mum

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VOLUNTEERS

Click to watch our Volunteers



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MEET OUR VOLUNTEERS



AOIFE

“Hi, I’m Aoife. I’m from Stillorgan, and I’ve been volunteering with Make-A-Wish Ireland since January this year.”

“I just think it’s so lovely being part of hearing the kids’ wishes, seeing the magic in their eyes, and the variety of wishes, whether it’s tickets to a concert or a trip they want to go on. Hearing all about their lives and their families is magical.”



MARK

“My name is Mark. I’m from County Clare, and I’ve been volunteering with Make-A-Wish Ireland for 20 years now.”

“I first became a Make-A-Wish volunteer whilst working for an airline. I was helping a child through the airport on their wish. I saw the child smile, the whole family was excited, and I had to find out more. I haven’t looked back since.”



RITA

“Hi, my name is Rita. I am from Portugal. and I’ve been volunteering with Make-A-Wish Ireland since the beginning of the year.”

“I think wishes are really important, not only for the child, but also for the whole family. It’s a break from the routine of treatment and hospital visits, and it allows the child to have really happy moments, and something to look forward to.”

AMAZING AGGIE

My name is Aggie, and I live in Dublin with my three children. I work in event management, and I love spending time outdoors, being in nature, and being part of something bigger that brings positivity into people's lives.

Why did you decide to volunteer with Make-A-Wish Ireland?

I decided to volunteer for Make-A-Wish Ireland because the mission feels very close to my heart. Years ago, I connected with a family whose little girl had leukaemia. We organised a fundraiser to help send her to Peppa Pig World, which was her biggest dream at the time. Seeing how a small effort could create such a magical and meaningful experience for the child and her family stayed with me.

What does Make-A-Wish Ireland mean to you?

It means bringing a little bit of brightness and magic into the lives of children and families who are going through incredibly difficult times. It creates moments of joy, hope, and unforgettable memories during challenging journeys, and that kind of magic is special.

Can you tell us about a memorable wish?

One of the wishes I supported involved a wish child who was a huge WWE fan. I helped assist with the wish reveal and was there when the family got to meet some of the wrestlers. There were several children and families there that day, and the atmosphere was filled with excitement and happiness. Watching the children meet their heroes, take photos, and chat with them was incredibly emotional and heartwarming. The joy in the room was unforgettable, and I felt very grateful to be part of such a special experience.

What advice would you give to someone thinking about volunteering?

I would say: absolutely do it. The impact you receive from volunteering is far greater than the time you give. It's very flexible, and you can contribute in a way that works around your own schedule. Most importantly, seeing the smiles on the children's faces and experiencing the kindness and positivity around Make-A-Wish Ireland is something truly special. It's an incredibly rewarding experience that stays with you.


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FUNDRAISING

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 that supported us in 2025. It is because of their generosity that we were able to raise €3,067,183 through a variety of fundraising income streams.

Without this support, we would not have been able to grant the wishes of 229 children living with critical conditions.

Our corporate supporters again played a significant role in helping us reach our income targets, their commitment to our work helped us raise €1,300,000 in 2025.

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.

Make-A-Wish Ireland was delighted to be chosen as one of the three charities to be beneficiaries of Property Race Day. The other charities were Barretstown and ISPC. 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 day.

Our Corporate Christmas campaign was again a great success, raising €171,000 with the support of long-standing sponsor Mitsubishi Electric and a separate donation of €50,000 from the Kirby Group. We are grateful to the hundreds of other organisations that came together to make this possible.

Our collaborations with these organisations, as well as many others, consistently make a significant impact on the success of our mission.



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Each of these partnerships contributes through corporate giving, customer-facing campaigns, and staff-led fundraising initiatives, furthering the positive impact of our work.

The income and awareness resulting from our community fundraising and events was an essential source of income in 2025, and we are extremely grateful to the many individuals, schools and community groups throughout the country that continue to fundraise for us, raising €623,000 in 2025. Their commitment and support of the charity is very much appreciated.

For the second year, a motorcycle and vintage car gathering was organised to celebrate Matthew Healy by his dad, James. It was a huge success with over 1,000 people attending, raising over €11,000.

Our annual Christmas Lunch was a resounding success again in 2025, raising €48,728. BPerfect Cosmetics sponsored the 2025 lunch, and Make-A-Wish Ireland Ambassador Julie Burke MC'd for 183 guests at The Hilton, Charelemont.

In 2025, we were deeply humbled by the continued generosity of our individual givers. Total donations reached €230,000, an increase of 67% on the previous year. This reflects the strength of commitment across our community.

We are incredibly grateful to everyone who donated in 2025, and we appreciate their ongoing care for the children and families we work with.

We would like to acknowledge our regular givers, whose consistent and reliable contributions provide vital financial stability.

Their ongoing support not only sustains our work but also highlights the resilience and dedication of our community.

Individual Giving remains a continued focus for Make-A-Wish Ireland as we try to expand our donor base and number of regular givers.





PARTNERSHIPS WITH PURPOSE

Click to play Dáire's video



MHL COLLECTION

MHL Hotel Collection came on board as partners in 2025. Their collection of fourteen hotels decided to work together to help make wishes come true.

They provided hotel stays and experiences to wish families to enhance their wishes. From magical spa weekends in Powerscourt to overnights in the InterContinental before City Centre wishes, they put in every effort to make our wish children feel special.

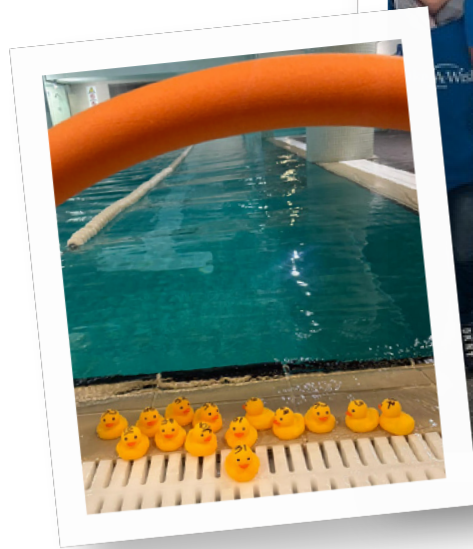
Not only this, but they raised €33,000 by abseiling from Croke Park, hosting duck races, organising staff quizzes, and collecting Re-Turn bottles and cans. This fundraising enabled us to make more wishes come true.

The Croke Park Abseil was a highlight event, with directors taking part, staff supporting from the stands, and the team raising a combined €11,650.

MHL Hotels also supported Make-A-Wish Ireland events with raffle prizes and venue space.

The Hilton Dublin hosted our annual Christmas Lunch and our team held volunteer events and internal strategy meetings across a number of MHL sites.

Their efforts across wishgranting, venue support, and fundraising generated a huge impact, and we are delighted to be renewing our partnership into 2026, where together, we will look to raise and grant more wishes than ever.



KIRBY GROUP

Kirby Group supported our Christmas campaign in 2025, donating an incredible €50,000 to help grant more life-changing wishes over the festive period.

“It’s important that an organisation like Kirby Group Engineering takes the time and resources to give back to the communities where we work.”

Henry McCann, CEO, Kirby



PROPERTY RACE DAY

The 11th annual Property Race Day took place on the 12th of June at the Pavilion at Leopardstown Racecourse. Over 450 of Ireland’s leading figures in property, investment, and finance came together for a day of excitement, entertainment, and extraordinary generosity, raising an outstanding €225,000.

The afternoon was filled with thrilling races, live performances by the Bugle Babes and Celtic Drummers, and unforgettable moments hosted by MC Barry Murphy.


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THE AMGEN IRISH OPEN

Our fourth year in partnership with Amgen and the DP World Tour was again a standout highlight in our year.

This year's Amgen Irish Open raised over €170,000 at The K Club, in Co. Kildare.

The incredible power of wishes was witnessed at the tournament as golf superstar Shane Lowry went above and beyond in giving wish child Daire a day he will never forget.

Previous Irish Open winner and fan favourite Shane Lowry surprised 10-year-old Daire at the Pro-Am day, inviting him to play a round of golf and learn from the best.

Elsewhere, our team of volunteers and corporate partners were on-site fundraising to help more life-changing wishes come true.

We had incredible on-site activations such as the long putt challenge to help our supporters engage and have fun whilst supporting us!

A special thanks to the DP World Tour for their incredible support over the past few years. Their support has allowed countless wishes to be granted, transforming lives across the country in the process.

Amgen, the DP World Tour, and Ambassadors Seamus Power, Shane Lowry and Padraig Harrington donated €82,200 through the Birdies For Wishes initiative on the Sunday.

“We’re delighted to stand alongside Make-A-Wish Ireland as their work continues to bring joy and hope to children and families.”

**Paul Greene, Vice President,
Amgen Operations**


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COMMUNITY

THE 5 PEAKS CHALLENGE



James McNeive had a way of bringing people together. Whether it was coaxing a school class outdoors at the first crack of sunshine or lighting up the smiles of his Aghamore GAA teammates on the pitch with his infectious energy, James was a born motivator.

Last year, almost a year after his tragic passing, his friends, family and teammates honoured that spirit in a way as mighty as the man himself.

In June, James' twin brothers, friends from Aghamore GAA club and supporters took on a mammoth challenge, climbing the five highest peaks across Ireland and the UK in just five days.

The challenge kicked off on June 24th, the date of James' birthday, and the funds raised supported causes close to James' life, including the Irish Kidney Association, the Irish Heart Foundation, Daisy Lodge, Make-A-Wish Ireland and Mindspace Mayo.

The final climb took place at Croagh Patrick and was a homecoming of sorts, a chance for the wider community to join the ascent, followed by a celebration back in Aghamore with local musicians, a monster auction, and a fitting time to commemorate the extraordinary life of James McNeive.

“James gave so much in his 28 years. He was such a great friend, always checking in on people. He was my groomsman. This feels like the least we can do.”

Enda Sweeney

A huge thank you to James' family, friends and supporters for organising this incredible fundraiser.

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THE DUBLIN MARATHON

The Irish Life Dublin Marathon returned to Dublin City for its 44th edition on October 26th, with thousands of runners taking to the streets of Dublin to complete the 26.2 miles.

This year, the marathon commenced on Leeson Street Lower, and wound through iconic Dublin Landmarks such as St. Stephen's Green, Phoenix Park and Kilmainham. Runners finished the course on Merrion Street.

We had 43 incredible fundraisers who exhibited outstanding dedication and generosity, raising €91,369 to help support our wish children. Their commitment to our cause also demonstrated the power of community engagement in supporting our mission.

"The idea that a wish can truly bring hope and joy to a child's life really inspired me. If running 26.2 miles can make a small difference to a child's life, every step will be worth it."

Jenna Lynch

Thank you to our 43 dedicated supporters who helped to bring hope and happiness back to children across Ireland.

43

Fundraisers

1,814

Kilometers

€91,369

Amount Raised

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SCHOOL SPOTLIGHT

GILL EDUCATION

Gill Education sponsored our 'Wear What You Wish' campaign in October 2025.

With their help, schools across Ireland organised halloween costume and non-uniform days and encouraged donations, helping grant life-changing wishes for children with critical illnesses.



SCOIL MHUIRE

We were delighted to partner with Scoil Mhuire agus Íde in 2025.

"Our students organised a Wear Blue Day, and every student in our school now knows Make-A-Wish Ireland and the work they do. It was a huge success!"

Nicole McCarthy
Volunteer & Teacher



UCD SMURFIT

UCD Smurfit's MSc in Project Management class, organised a Walk for Wishes Fundraiser in 2025, raising €1,000 to help support our wish children.

A huge thanks to the students for their support and amazing contributions throughout the year.



RCSI PED SOC.

The Royal College of Surgeons Ireland Paediatric Society held a Teddy Bear Hospital Fundraiser in 2025.

660 children visited the Teddy Bear Hospital to learn more about medicine, supported by over 300 RCSI students. The event was filled with care, fun and community spirit, raising over €5,900.



PADDY COLE GOLF CLASSIC

Irish showband legend, Paddy Cole, sadly passed away at the beginning of 2025.

Paddy was a lifelong Ambassador and cherished friend of Make-A-Wish Ireland, and his passion and dedication for the children we support was truly inspiring.

In 2018, he set up the Paddy Cole fundraising golf classic with a group of close friends, and the event has since transformed into a much-anticipated annual event, which has gone from strength to strength each year under Paddy's guidance.

Whether it was promoting Make-A-Wish Ireland on his show on Sunshine FM or fundraising to support the organisation, Paddy was always there, just a phone call away, ready to lend a hand and make a difference.

This year, we held the inaugural Paddy Cole Memorial Golf Classic in Paddy's honour, with 35 teams turning out for a fantastic day of fundraising and golf at Powercourt Golf course.

The round of golf was followed by a BBQ and live entertainment from our wonderful MC, Aonghus McNally and incredible performances from Niall O'Sullivan and Simon Morgan.

A massive thank you to our organising committee of Bernard Gibbons, Thomas Murphy, Eanna Casey and John Gleeson and all our event sponsors.

It was a fantastic day with so many golfers taking to the course in support of wish children across Ireland.


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CHILDREN SUPPORTING CHILDREN



MIA

Mia started fundraising at the age of 7, deciding to make and sell bracelets to help support critically-ill children.

She set up a stall at her local market in 2025 and raised an incredible €1,000 for Make-A-Wish Ireland.

It is inspiring to see such a creative and dedicated approach to fundraising from someone so young. Thank you for helping us to grant more wishes across Ireland, Mia!

ISEULT

Isuelt took part in the Dermot Earley Youth Leadership Initiative in 2025 and organised a bake sale at Bray Emmet's GAA club.

Isuelt sold some amazing baked treats to teammates and friends, and raised €400 to help support critically ill children across the country. A big thank you from all of us here at Make-A-Wish Ireland Isuelt.


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IRELAND

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INSPIRING EVENTS

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Make-A-Wish.
IRELAND

#wishweek

WISH WEEK

Wish Week was an incredible success again in 2025, and remains a crucial event for both our brand awareness and fundraising throughout Ireland.

In 2025, we had a record number of fundraisers from our community supporters, schools and corporate partners, fundraising in 13 counties across the country.

Wish Week 2025 raised a total of €248,742, representing an increase of over 28% from the previous year.

Supporters got involved throughout the week, organising bake sales, wear blue days, and bucket collecting on Friday, Wish Day.

This year, we welcomed inaugural Wish Week sponsors its4women, who played a crucial role in supporting bucket collections throughout Ireland.

We also had our wish families and volunteers tell their inspiring stories on Newstalk throughout the week, helping to share the truly life-changing impact of a wish.

Newstalk presenters got involved throughout the week, completing forfeits such as Ciara Kelly’s close encounter with a snake, all to encourage more donations from the Irish Public. A huge thank you to Newstalk for their continued support of the event and to The Walt Disney Company Ireland who once again supported the campaign through matched funding of public donations.

A big thank you to our wish families, who told their stories on the radio throughout the week. Their continued dedication to our cause is inspiring, and we couldn’t tell our story without their help.

Most of all, we would like to extend a heartfelt thank you to the Irish Public, who once again showed strong support for our mission.

With their support, we aim to continue to grow Wish Week as a national fundraising campaign. It is a cornerstone of our fundraising activity every year, and is a crucial pillar of our mission of granting life-changing wishes to every critically ill child across Ireland.



BLOOM

In 2025, we unveiled a specially commissioned Show Garden at Bord Bia Bloom, a deeply symbolic and immersive space called the Make-A-Wish Ireland Garden of Hope, designed by Linda McKeown and in association with The Smurfit Westrock Foundation and Cairn.

Created in collaboration with award-winning landscape designer Linda McKeown, the garden reflected our mission, to bring hope, strength and joy to children living with critical illnesses, brought to life in a modern, sensory-rich, and emotionally resonant space.

But this garden wasn't just a beautiful space, it was a vital platform for awareness. According to the Crumlin Children's Hospital cardiac unit, every year, over 650 children in Ireland are diagnosed with serious cardiac conditions, and it is estimated that 27,000 children nationwide are living with critical illnesses. Despite this, many families who could benefit from a wish are not reaching out, often because they don't realise they are eligible.

By creating a garden at Bloom, with over 100,000 visitors, we put ourselves in the heart of a national conversation.

At the garden's core stood a striking bespoke dandelion sculpture, capturing the exact moment its seeds are carried by the wind, representing the moment a child makes a wish.

A kiln-fired piece of art crafted by past wish child Abi also featured, showcasing the creative sparks that can be ignited by a single act of kindness.

All elements of the garden were rehoused in line with our focus on sustainability.

“This garden is a living, breathing tribute to our mission, a space where possibility blooms and the simple act of making a wish is honoured.”

Susan O'Dwyer, CEO


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SUSTAINABILITY

RETURN FOR Children
Erardos
children of little, a hope
midline by ISPC
LauraLynn
IRELAND'S CHILDREN'S FUND
BARETSTOWN
a summer fun camp
JACK & JILL
CHILDREN'S FOUNDATION
Make-A-Wish
IRELAND

RETURN FOR CHILDREN

In 2025, we were delighted to partner with Re-Turn, Ireland's deposit return scheme, alongside Barrestown, Barnardos, Childline by ISPCC, Jack & Jill and LauraLynn. Over the course of the year, more than €167,000 was raised for the charities, with more than 1 million bottles and cans returned.

"We are immensely proud of our first year working together as part of the Return for Children campaign. The funds raised are making a tangible difference to the lives of children across Ireland. This collaboration with Re-Turn has not only provided a new and innovative way to raise much-needed funds but has also given us the opportunity to reach more people, raise awareness of our causes, and promote environmental sustainability."

JOINT STATEMENT FROM THE SIX CHARITIES



TESCO SUPPORTING CHILDREN

In 2025, Tesco Ireland introduced a new initiative allowing customers to donate their deposit return scheme refunds at RVM machines across all 190 stores around Ireland, raising €54,759.05. We are proud to be one of the seven Children's Charities benefiting from this initiative alongside Childline by ISPCC, Children's Health Foundation, Jack & Jill Foundation, LauraLynn Children's Hospice, Barrestown, and Barnardos. Funds are shared equally across the participating organisations, reflecting a collective effort to support children and families throughout Ireland.

TESCO Supporting Children



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GOVERNANCE



WHEN STARBOARD MET LUCIANO

We were delighted to welcome Make-A-Wish International President & CEO Luciano Manzo and Colin Vince to the Make-A-Wish Ireland offices in October 2025. Luciano and Colin met with staff, which was a fantastic opportunity to share stories and collaborate on Strategic Planning for the future.

Luciano also met with wish parents to learn more about the incredible impact wishes have on children and families here in Ireland.

Luciano's visit culminated in a very special visit on the last day, taking part in a LEGO planning session with our STARboard, Make-A-Wish Ireland's young person's advisory board. A huge thank you to our STARboard members for all their support.

“My time at Make-A-Wish Ireland reflected the deep passion and commitment they bring to supporting children with critical illnesses and their families. Meeting the members of STARboard was a real highlight – the insight and perspective of young wish alumni helps shape the direction of the organisation and shows what it means to be truly child-led.”

**Luciano Manzo, President & CEO,
Make-A-Wish International**

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OUR BOARD

Our Board are responsible for the governance and stewardship of the organisation in Ireland.

Each Board member brings a diverse range of skills, expertise and experience to their role and meet regularly throughout the year.

Thank you to Stephan Meehan, Mark Kelly, Alina Uí Chaollai, Dr. Aoife Mahony, Órlaith Molloy and Mouna Prenty who retired from the Make-A-Wish Ireland Board in 2025, after contributing to significant fundraising and wishgranting growth over the last number of years.

We also want to extend a warm welcome to Ross Moore, Darren O'Hora, Barry Keogh, Basil Elnazir and Jackie Gilmore, as the latest additions to the Make-A-Wish Ireland board. We are excited to continue to grow the organisation with your support and guidance.



Stephan Meehan
Chair Retired - 2025



Mark Kelly
Treasurer Retired - 2025



Eoin Blake
Chair - 2025



John Kelly
Treasurer - 2025



Alina Uí Chaollai
Retired - 2025



Meabh Connellan



Deirdre Cregan



Basil Elnazir



Jackie Gilmore



Shane Holland



Darren O'Hora



Barry Keogh



Dr. Aoife Mahony
Retired - 2025



Órlaith Molloy
Retired - 2025



Ross Moore



Mouna Prenty
Retired - 2025



Amanda Ward

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FINANCIAL REVIEW

Make-A-Wish Ireland recorded an income total of €3,067,183 in 2025, an increase of 23.46% year-on-year.

A modest increase was forecast, however, during the year, an exceptional and generous bequest totalling €500,000 was received. This substantial gift will help support the future sustainability of the organisation through an expansion of our Individual Giving Program.

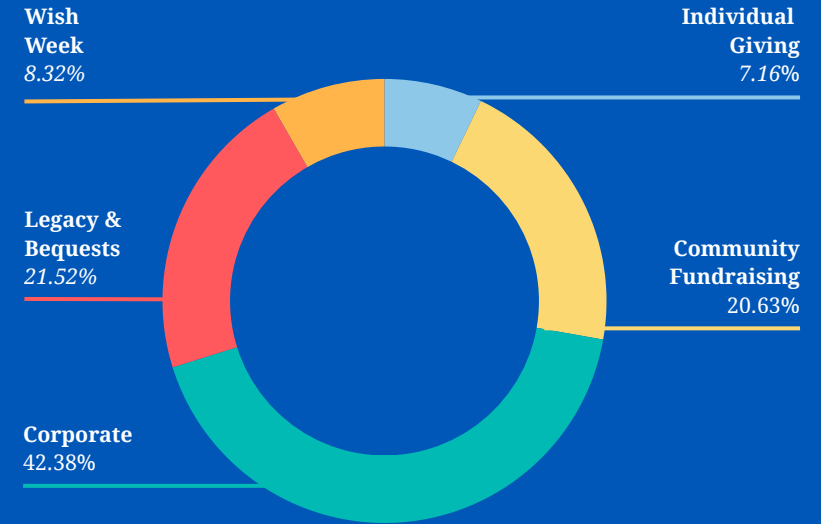
Our increase in expenses this year largely reflects the growth in the number of wishes granted (229 life-changing wishes). Thank you to the generosity of our wonderful partners and supporters, and the tireless efforts of our volunteers who helped bring more wishes to life.

Our largest income source in 2025 was our Corporate Department, accounting for 42.38% of income. A huge thank you to our fantastic corporate partners for supporting our mission and helping to bring hope and happiness back to wish children across Ireland.

In 2025, 86.8% of our income was spent granting life-changing wishes across the country. The remaining 13.2% of funds were spent raising funds and reaching more supporters across Ireland, and the success of this strategy is reflected in our continued growth in income year-on-year.

KEY STATISTICS

Where our money comes from:



How we use it:


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FINANCIAL STATEMENT 2025

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 2025

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

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS DIRECTORS AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2025

Directors

Eoin Blake, Appointed Chair 19 June 2025
John Kelly, Appointed Treasurer 28 August 2025
Stephan Meehan (resigned 28 August 2025)
Mark Kelly (resigned 28 August 2025)
Mouna Kenzaoui (resigned 11 December 2025)
Aoife Mahony (resigned 11 December 2025)
Alina Ui Chaollai (resigned 10 April 2025)
Deirdre Cregan (resigned 19 February 2026)
Orlaith Molloy (resigned 19 June 2025)
Meabh Connellan
Shane Holland
Amanda Ward
Ross Moore (appointed 10 April 2025)
Darren O'Hora (appointed 28 August 2025)
Barry Keogh (appointed 16 October 2025)
Jacqueline Gilmore (appointed 16 October 2025)
Basil Elnazir (appointed 11 December 2025)

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

Nicola Maguire

Chief executive officer

Susan O'Dwyer

Independent auditor

Woods and Partners Limited, 7 Clanwilliam Square, Grand Canal Quay, Dublin 2

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.

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025. 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 3,500 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.

2025 was another remarkable year where we were proud to have granted the highest number of wishes in any year, 229 wishes were granted. 60% of our wishes were granted at home in our community and 40% of our wishes were granted 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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

perhaps garden play equipment. Through wish fulfillment, Make-A-Wish can make all the difference to a family 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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

as DEI (diversity equality, inclusion), wish focus group, volunteers, fundraising, Wish Impact – theory of change and prevalence research.

Our work is supported by and could not happen without:

• **Our team:** Our experienced team of wishgranters work with the families and children to grant their wishes, liaising closely with medical staff involved in the overall care and treatment of the child. Our team also provides fundraising, governance and office administration, without which wishes could not be granted.

• **Our volunteers:** We operate through a national network of volunteers who not only help with fundraising, but who are also a key part of the wish journey, meeting our wish families both in person and virtually. As at the end of 2025 we had 75 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 wishgranters 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.

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.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

• 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 2025 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 2025

• Wishgranting and volunteering

In 2025, we granted 229 wishes versus 214 wishes granted in 2024, across four categories: To Be, To Have, To Go and To Meet. Tragically, 2 wish children sadly passed away prior to or on their wish day. These wishes were fully planned and due to be granted.

In 2025, we granted the most wishes since inception. Our commitment for growth remains strong, with a forecast of 260 wishes in 2026, including the addition of a group wish opportunity. 60% of wishes were delivered at home, whilst 40% were delivered away from home.

Wish Distribution & Trends

"To Be" wishes were entirely individual and centered on each child's imagination and aspiration. Each wish was uniquely designed around the child's identity and interests.

Examples included:

- Shopkeeper in Tesco
- Zookeeper
- RTE Late Late Toy Show participant (representing Leitrim)
- Princess
- Actor in a movie (Netflix)
- Garda dog trainer (K9)

"To Have" wishes reflected a broad range of personal interests and practical needs.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

- Gaming-related wishes (including gaming PCs)
- 3D printers introduced as a new wish type (3 granted in 2025)
- Shopping sprees remained popular
- Decline in bedroom upgrade requests (13) 2024 vs (7) in 2025

Additional "To Have" wishes included:

- Musical instruments (guitar, saxophone, DJ set)
- Golf clubs, Laptop(s), Spa experiences
- Electric Cargo Bike, Music therapy lessons
- Golden Retriever Puppy, Mondello experience

Trend: Continued trend in gaming-related wishes and experiential "have" wishes.

"To Go" wishes both local and away remained the most requested and granted wish type in 2025. High-demand destinations and experiences included:

- Center Parcs Longford, Disneyland Paris, LEGOLAND UK
- Warner Bros. Studio Tour – Harry Potter, Peppa Pig World
- Premier League Football matches and Irish rugby matches
- Group wish WWE (Dublin), Concerts, City breaks

Individualised "To Go" wishes also included:

- The Irish Open, Forest Fest (Co. Laois), Beach holiday in Sligo
- Campervan trip to Glengariff, Visit to an army base
- West Midlands Safari Park, Formula One at Silverstone, Darts tournament (UK)

Trend: Continued uplift in Center Parcs Longford, Disneyland Paris and football related wishes.

"To meet" wishes - Children and young people most frequently wished to meet:

- Sports stars
- Musicians
- Entertainers
- Actors
- Wrestlers

Musicians and athletes were the most requested. One virtual meets took place via Zoom.

"To Go" remains the dominant category. A new partnership with Champions Travel in 2025, helped us to access more accessible match tickets and a tailored experience. Disneyland Paris and Center Parcs continue to lead destination requests.

Gaming-related wishes are increasing whilst bedroom upgrades declined slightly.

Post-Wish Feedback & Impact

Feedback from wish families in 2025 continues to demonstrate the profound emotional and practical impact of a wish experience.

One parent described their child's favourite part as "meeting his idol, he was so lovely and being put in a movie." Beyond the headline moment of meeting Spider-Man, Make-A-Wish carefully planned the full experience, including activities the day before, dinner arrangements, and personalised touches throughout. The impact

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

extended far beyond the wish day itself, when the family reported seeing:
"A huge difference. The lift in his spirits improved his appetite, energy and willingness to go to school."

In another wish, a child's wish to have a 3D printer. The experience included specialist support, thoughtful planning, and an unexpected hamper. The family shared that he was "taken aback" and has continued to enjoy and use the printer since returning home.

Families frequently describe the wish as something that sustains children through treatment. This parent also shared: "From the first day he was diagnosed, his consultant told him to think about his Make-A-Wish. It truly helped him through the very hard days of treatment."

Gratitude towards staff and volunteers was a consistent theme, with families highlighting the team's compassion, responsiveness and support throughout the process.

Establishment in September 2024, STARboard is made up of nine young wish alumni from across Ireland, Billy Aisling, Fionn, Abi, Grainne, Ewen, Danny, Carla, Brid. STARboard have been invaluable driving initiatives from individual awareness videos, creation and design ideas of wish posters, to participating in a LEGO Serious Play event with CEO & President of Make-A-Wish International, shaping future decisions. STARboard members also championed key initiatives like the Make-A-Wish garden at Bord Bia Bloom and other key fundraising events. They are wonderful ambassadors, making a real impact across the organisation.

All wishes remain fully individual, and child led. Our community volunteers continued their involvement in wish capture, wish anticipation, wish support and wish reveals. Our dedicated volunteer community continues to grow with plans to onboard new volunteers into early 2026. Our volunteer model is made up of community volunteer and specific purpose volunteers.

Our focus in 2026 is to grow to reach more children and support our volunteer base by increasing community engagement through new regional roles and expanding overall presence in our local communities. We are extremely grateful for their support, commitment and the incredible impact they continue to have.

• **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 2025. It is because of their generosity that we were able to raise €3M through a variety of fundraising income streams.

Without this support, we would not have been able to grant the wishes of 229 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 €1.28M in 2025. 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 fourth year of our partnership with the European Tour and Amgen was an incredible success, generating over €170K. This partnership also provided us with the opportunity to grant a very special wish which saw Dain Coyle meeting Major winner, Shane Lowry, who offered invaluable tips, lots of laughs and an unforgettable golfing experience.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

• Another key partnership in its fourth year is Christmas FM. The continuation of the Magic of Christmas appeal which sees Barnardos, Barretstown, Make-A-Wish Ireland and The Community Foundation come together to share details on the impact their services was a huge success. This year the partnership raised an incredible €90K for Make-A-Wish Ireland with a significant portion of this total being generated during a 12-hour fundraising window on donation day. An enormous 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 Barretstown and ISPC. 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 lenders gathered in the Pavilion, Leopardstown for an exciting and entertaining day.

• Our Corporate Christmas campaign was again a great success, raising €171k with the support long-standing sponsor Mitsubishi Electric and the Kirby Group who donated €50k towards the campaign. We are so grateful to the hundreds of other organisations who came together to make this possible.

• Return for Children was a new charity fundraising initiative supporting six national children's charities – Barnardos Ireland, Barretstown, Childline by ISPC, Jack & Jill, LauraLynn Children's Hospice, and Make-A-Wish Ireland, launched in conjunction with Re-turn – operators of Ireland's Deposit Return Scheme. Support for the scheme from a mixture of corporate's and events across the country has been phenomenal and led to over €50k in donations over 2025.

• MHL Hotel Collection raised over €33k in 2025 from raffles, quizzes, Re-turn collections, duck races, and more. Not only that, but they provided accommodation and experiences to our wishes, helping to make them extra special.

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 2025 and we are extremely grateful to the many individuals and groups throughout the country that continue to fundraise for us raising €623K in 2025. 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 2025 with over €240K raised from a combination of 50+ collections by our volunteers at various locations nationwide, our Newstalk partnership and sponsorship from Its4Women and a matched fundraising partnership with Disney.

• 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 €50K.

• Our Paddy Cole Memorial Golf Classic took place on May 29th and saw 35 teams participating at Powerscourt Golf Course. In 2018 Paddy Cole set up the golf classic and established it as a fixture in the Make-A-Wish Ireland events calendar. We would like to extend a huge thanks to the committee including Eanna Casey, John Gleeson, Thomas Murphy, Bernard Gibbons who continue to support this amazing event which raised over €33k in 2025.

• 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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

also showcased the power of community engagement in supporting our mission.

- For the second year, a motorcycle and vintage car gathering was organised to celebrate Matthew Healy by his dad James. It was a huge success with over 1,000 people attending raising over €11k.

- 2025 was an extremely successful year for Community fundraising, our fantastic fundraiser's around the country raised over €190K from a wide range of community events. There were so many highlights including bake sales, coffee mornings, marathons and vintage car rallies to mention a few.

- **Individual Giving**

The commitment of our valued individual supporters has been truly inspiring. We extend our appreciation to all those who stood with us in 2025 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.

We have seen month-on-month growth in Individual Giving income throughout 2025 following the development and roll out of a new Individual Giving strategy and recruitment of an Individual Giving Officer. We are now in a strong position to accelerate growth in 2026 and ensure that income is growing year on year.

During 2025 we were in receipt of a substantial donation from the TC Trust which will have an enormous and long-lasting impact on our organisation and the children we support.

We are now in a strong position to accelerate growth in 2026 and ensure that income is growing year on year.

Fundraising Growth

Over the past year, Make-A-Wish Ireland has strengthened the foundations of its fundraising function by building a skilled team, enhancing systems, and improving supporter engagement. These developments provide a solid platform for sustainable income growth.

This progress comes at a critical time, as demand for wishes continues to rise and the cost and complexity of delivering high-quality experiences increases. Growing income in a planned and ambitious way is essential to meeting this need.

With a clear strategy and a focus on donor stewardship and diversified income streams, we are now in a strong position to accelerate growth in 2026 and ensure income increases year on year.

- **2024-2026**

In order to achieve our ambitious goals for 2026 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 2025

Income

The Charity earns all its income through fundraising. In 2025, our income increased on the previous year, €3M

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

received in 2025 compared to €2.43M received in 2024.

The overall income for 2025 was stronger than 2024. Whilst Corporate income was at a similar level €1.3M in 2024, compared to €1.28M in 2025, and Community and Events income decreased from €647K to €402K, Wish Week raised the highest level of income ever, €251K raised compared to €203k in 2024 and €145K raised in 2023. Income from Individual Giving also increased substantially from €98k in 2024 to €216k in 2025. With the Individual Giving Programme in place, this stream of income is forecast to continue increasing year on year. Also received in 2025 were a total of €650k in bequests and legacies, a €500k legacy was awarded in 2025 to fund the costs of the Individual Giving Programme, this funding is restricted and to be spent over a 3 year period.

Our donations-in-kind, which enable us to fulfil our wishes at a lower net cost to the Charity, totaled €130k compared to €64k in 2024. The in-kind support we received in 2024 and 2025 is 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 €2.3M in 2025, compared to €2.1M in 2024.

We granted 229 wishes in 2025, compared to 214 wishes in 2024. 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 an overall financial surplus for 2025 of €495K, of which €417k is restricted. €78k is unrestricted and compares to €220k in 2024. In 2026, 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 2026.

Reserves and reserves policy

At 31 December 2025, in line with our affiliate agreement, the Charity held total unrestricted reserves of €3M 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 unrestricted reserves in the year was the operating surplus of €0.08M reported in the Statement of Financial Activities.

Additional to unrestricted reserves is a restricted reserve. As at 31 December 2025, the amount of restricted funds held were €0.4M. Restricted funds of €0.5M were received during 2025 and allocated to the funding and investment of the Charity's Individual Giving Programme. These funds are to be utilised over a 3-year period.

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 2025 exceed that level.

DIRECTORS' REPORT (CONTINUED)
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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 2025 were €3.4M. 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 €8.7K 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 €2.7M at 31 December 2025. €0.4M of this balance is restricted funding.

The objective of the Charity's investment policy is to maintain sufficient liquidity while ensuring maximum security, meeting ethical standards and achieving the highest possible returns.

Investments are held in capital-guaranteed bank deposit accounts that provide access to funds when required while still generating an income return interest. Interest rates have increased, the returns remain low, the return in the year was €5,586. Interest earned is applied to the causes of the Charity.

Plans and challenges for the future.

As at the end of 2025, we had 258 children still waiting for their wishes and that is our priority for 2026.

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

DIRECTORS' REPORT (CONTINUED)
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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 Senior Leadership team. The loss of key personnel could result in a loss in skills and knowledge, recruitment costs and staff training costs. The Charity endeavours to provide a comfortable and supportive work environment with the aim of retaining key personnel.

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

• **Data protection:** The Charity receives and manages sensitive information in the course of its charitable activities. The Charity may be exposed to information technology security risks and cyber-crime. The Charity retains external consultants to assist and advise in all matters relating to compliance with General Data Protection Regulations (GDPR). Refresher staff training was conducted in 2025. 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.

DIRECTORS' REPORT (CONTINUED)
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Structure, governance and management

Constitution and legal structure

Make-A-Wish Foundation is registered as a company limited by guarantee under the Companies Act 20 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 age 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 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 2025 (2024: 6).

An agenda is prepared in advance of each Board meeting which covers the reporting on all aspects of Charity's activities since the last meeting, review of ongoing events and proposals for any future plans that 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 achievement of its mission and reflect the perspectives of the key stakeholders in the organisation.

There were five Director appointments in 2025 and six resignations. As at end of December 2025, there were 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 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 membership. In accordance with the Constitution, the maximum number of Directors is 15 and the minimum

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 2025.

DIRECTORS' REPORT (CONTINUED)
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Stephen Meehan resigned from the Board and as Chairperson in 2025, Eoin Blake was appointed Chairperson on 19 June 2025. There were five Director appointments during 2025; Ross Moore, Darren O'Hora, Jackie Gilmore, Barry Keogh and Basil Elnazir. There were six resignations during 2025; Alina Ui Chaollai, Stephen Meehan, Mark Kelly, Mouna Kenzaoui, Aoife Mahony and Orlaith Molloy.

Board attendance in 2025

Stephan Meehan	4/4
Mark Kelly	3/4
Alina ui Chaollai	1/2
Mouna Kenzaoui	5/6
Aoife Mahony	4/6
Deirdre Cregan	5/6
Meabh Connellan	5/6
Orlaith Molloy	2/3
Eoin Blake	5/6
John Kelly	6/6
Amanda Ward	4/6
Shane Holland	3/6
Ross Moore	3/5
Darren O'Hora	2/3
Jackie Gilmore	0/2
Barry Keogh	2/2
Basil Elnazir	0/1

Recruitment, induction and development of the Board

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

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.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Sub-committees of the Board

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

- The Audit Committee currently comprises John Kelly (Chair), Meabh Connellan and Barry Keogh. 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 2025.
- The Nominations Committee comprises Eoin Blake and Mouna Kenzaoui (Chair). 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 Deirdre Cregan (Chair), Amanda Ward and Shane Holland. 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 2025 or 2024.

There were no transactions with the Directors in 2025 or 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 2026, 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.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

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.

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 approved 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

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

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

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

25/06/2026



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 2025 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 2025 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.

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.

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
for an on behalf of
Woods and Partners Limited
Chartered Accountants and Registered Auditor
7 Clanwilliam Square
Grand Canal Quay
Dublin 2

16 April 2026

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €	Total funds 2024 €
Income from:					
Donations and legacies	2	1,908,035	500,000	2,408,035	1,599,043
Charitable activities	3	653,562	-	653,562	832,729
Investments	4	5,586	-	5,586	3,126
Total income		2,567,183	500,000	3,067,183	2,434,898
Expenditure on:					
Raising funds		300,519	38,970	339,489	243,871
Charitable activities	5	2,188,723	43,712	2,232,435	1,970,806
Total expenditure		2,489,242	82,682	2,571,924	2,214,677
Net movement in funds		77,941	417,318	495,259	220,221
Reconciliation of funds:					
Total funds brought forward		2,901,554	-	2,901,554	2,681,333
Net movement in funds		77,941	417,318	495,259	220,221
Total funds carried forward		2,979,495	417,318	3,396,813	2,901,554

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

The notes on pages 24 to 40 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 €	2024 €
Fixed assets			
Tangible assets	10	361,644	368,704
		361,644	368,704
Current assets			
Stocks	11	4,820	3,321
Debtors	12	468,719	418,620
Cash at bank and in hand		2,738,669	2,260,565
		3,212,208	2,682,506
Creditors: amounts falling due within one year	13	(173,827)	(140,937)
Net current assets		3,038,381	2,541,569
Creditors: amounts falling due after more than one year	14	(3,212)	(8,719)
Total net assets		3,396,813	2,901,554
Charity funds			
Restricted funds	15	417,318	-
Unrestricted funds	15	2,979,495	2,901,554
Total funds		3,396,813	2,901,554

The financial statements were approved and authorised for issue by the Directors on 16 April 2026 and signed on their behalf by:

Eoin Blake
Director



John Kelly
Director



STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

		2025 €	2024 €
Cash flows from operating activities			
Net cash used in operating activities	18	497,602	140,517
Cash flows from investing activities			
Interest receivable		5,586	3,126
Purchase of tangible fixed assets	10	(12,830)	(12,844)
Net cash used in investing activities		(7,244)	(9,718)
Cash flows from financing activities			
Repayments of borrowing		(5,507)	(5,454)
Loan interest paid		(73)	(126)
Net cash used in financing activities		(5,580)	(5,580)
Change in cash and cash equivalents in the year		484,778	125,219
Cash and cash equivalents at the beginning of the year	19	2,245,244	2,120,025
Cash and cash equivalents at the end of the year		2,730,022	2,245,244

The notes on pages 24 to 40 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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 2025

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 2025

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

2. Income from donations and legacies

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €
Donations	1,598,180	-	1,598,180
Legacies / Bequests	180,501	500,000	680,501
Donations in kind	129,354	-	129,354
Total 2025	1,908,035	500,000	2,408,035

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 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

3. Income from charitable activities

	Unrestricted funds 2025 €	Total funds 2025 €
Fundraising events and activities	251,213	251,213
External events and challenges	402,349	402,349
Total 2025	653,562	653,562

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

3. Income from charitable activities (continued)

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

4. Investment income

	<i>Unrestricted funds 2025</i>	<i>Total funds 2025</i>
	€	€
Bank deposit interest	5,586	5,586

	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
	€	€
Bank deposit interest	3,126	3,126

5. Analysis of expenditure on charitable activities

Summary by fund type

	<i>Unrestricted funds 2025</i>	<i>Restricted funds 2025</i>	<i>Total 2025</i>
	€	€	€
Wish granting	1,957,218	34,965	1,992,183
Wish granting support costs	231,505	8,747	240,252
Total 2025	2,188,723	43,712	2,232,435

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

5. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

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

6. Analysis of expenditure by activities

	<i>Direct costs 2025</i>	<i>Wish granting activities 2025</i>	<i>Support costs 2025</i>	<i>Total funds 2025</i>
	€	€	€	€
Wish granting	1,136,762	855,421	-	1,992,183
Wish granting support costs	-	-	240,252	240,252
Total 2025	1,136,762	855,421	240,252	2,232,435

	<i>Direct costs 2024</i>	<i>Wish granting activities 2024</i>	<i>Support costs 2024</i>	<i>Total funds 2024</i>
	€	€	€	€
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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Direct costs 2025 €	Total funds 2025 €
Staff costs	1,116,872	1,116,872
Depreciation	19,890	19,890
Total 2025	1,136,762	1,136,762

	Direct costs 2024 €	Total funds 2024 €
Staff costs	995,479	995,479
Depreciation	16,624	16,624
Total 2024	1,012,103	1,012,103

Analysis of support costs

	Support costs 2025 €	Total funds 2025 €
General support costs	240,252	240,252

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

	Support costs 2024 €	Total funds 2024 €
General support costs	221,383	221,383

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

7. Auditor's remuneration

	2025 €	2024 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	11,377	10,455

8. Staff costs

	2025 €	2024 €
Wages and salaries	970,799	877,317
Social security costs	109,351	95,672
Pension and PHI	36,722	22,490
	1,116,872	995,479

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

	2025 No.	2024 No.
Management	4	4
Staff	14	12
	18	16

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

	2025 No.	2024 No.
In the band €80,001 - €90,000	-	2
In the band €90,001 - €100,000	2	-
In the band €100,001 - €110,000	-	1
In the band €110,001 - €120,000	1	1
In the band €120,001 - €130,000	1	-

The total remuneration, comprising salary and employer pension contributions, paid in respect of key management personnel amounted to €440,688 (2024: €410,684).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

9. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2024 - €NIL).

During the year ended 31 December 2025, no Director expenses have been incurred (2024 - €NIL).

10. Tangible fixed assets

	Freehold property	Fixtures and fittings	Computer equipment	Other fixed assets	Total
	€	€	€	€	€
Cost or valuation					
At 1 January 2025	500,000	37,962	39,093	22,506	599,561
Additions	-	-	12,830	-	12,830
At 31 December 2025	500,000	37,962	51,923	22,506	612,391
Depreciation					
At 1 January 2025	141,916	36,911	29,524	22,506	230,857
Charge for the year	10,000	469	9,421	-	19,890
At 31 December 2025	151,916	37,380	38,945	22,506	250,747
Net book value					
At 31 December 2025	348,084	582	12,978	-	361,644
At 31 December 2024	358,084	1,051	9,569	-	368,704

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 €8,743 as at 31 December 2025 (2024: €14,250).

11. Stocks

	2025	2024
	€	€
Fundraising stocks	4,820	3,321

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

12. Debtors

	2025	2024
	€	€
Due within one year		
Trade debtors	16,771	5,000
Accrued income	408,635	374,268
Prepayments	43,313	39,352
	468,719	418,620

13. Creditors: Amounts falling due within one year

	2025	2024
	€	€
Bank loans	5,531	5,531
Trade creditors	26,781	4,128
Deferred income	26,311	2,608
Taxation and social security	27,650	25,147
Other creditors	20,436	23,693
Accruals	67,118	79,830
	173,827	140,937

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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

	2025 €	2024 €
Bank loans	<u>3,212</u>	<u>8,719</u>
Included within the above are amounts falling due as follows:		
	2025 €	2024 €
Between one and two years		
Bank loans	<u>3,212</u>	<u>5,554</u>
Between two and five years		
Bank loans	<u>-</u>	<u>3,165</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 €8,743 as at 31 December 2025 (2024: €14,250).

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

5. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 €	Income €	Expenditure €	Balance at 31 December 2025 €
Unrestricted funds				
Designated funds				
Designated Funds - all funds	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>650,000</u>
General funds				
General Funds - all funds	<u>2,251,554</u>	<u>2,567,183</u>	<u>(2,489,242)</u>	<u>2,329,495</u>
Total Unrestricted funds	<u>2,901,554</u>	<u>2,567,183</u>	<u>(2,489,242)</u>	<u>2,979,495</u>
Restricted funds				
Restricted Funds - all funds	<u>-</u>	<u>500,000</u>	<u>(82,682)</u>	<u>417,318</u>
Total of funds	<u>2,901,554</u>	<u>3,067,183</u>	<u>(2,571,924)</u>	<u>3,396,813</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

15. Statement of funds (continued)

Statement of funds - prior year

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 €	Income €	Expenditure €	Balance at 31 December 2025 €
Designated funds	650,000	-	-	650,000
General funds	2,251,554	2,567,183	(2,489,242)	2,329,495
Restricted funds	-	500,000	(82,682)	417,318
	2,901,554	3,067,183	(2,571,924)	3,396,813

Summary of funds - prior 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
	2,681,333	2,434,898	(2,214,677)	2,901,554

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 €	Restricted funds 2025 €	Total funds 2025 €
Tangible fixed assets	361,644	-	361,644
Current assets	2,794,890	417,318	3,212,208
Creditors due within one year	(173,827)	-	(173,827)
Creditors due in more than one year	(3,212)	-	(3,212)
Total	2,979,495	417,318	3,396,813

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024</i>	<i>Total funds 2024</i>
	€	€
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	2,901,554	2,901,554

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

	2025	2024
	€	€
Net income for the year (as per Statement of Financial Activities)	495,259	220,221
Adjustments for:		
Depreciation charges	19,890	16,624
Interest paid	73	126
Interest received	(5,586)	(3,126)
Increase in stocks	(1,499)	(2,401)
(Increase) in debtors	(50,099)	(125,784)
Increase in creditors	39,564	34,857
Net cash provided by operating activities	497,602	140,517

19. Analysis of cash and cash equivalents

	2025	2024
	€	€
Cash in hand	2,738,669	2,260,565
Credit cards	(8,647)	(15,321)
Total cash and cash equivalents	2,730,022	2,245,244

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

20. Analysis of changes in net debt

	At 1 January 2025	Cash flows	At 31 December 2025
	€	€	€
Cash at bank and in hand	2,260,565	478,104	2,738,669
Debt due within 1 year	(5,531)	-	(5,531)
Debt due after 1 year	(8,719)	5,507	(3,212)
	2,246,315	483,611	2,729,926

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 €6,816 (2024: €3,363).

22. Related party transactions

During the year ended 31 December 2025 the Charity incurred affiliation fees of €70,564 (2024: €45,148) from Make-A-Wish International. At 31 December 2025 an amount of €Nil (2024: €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 2025, the Charity paid wish assist costs for assistance from affiliates in the amount of €24,207 (2024: €7,778). 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 (2024: €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 2025 were approved and authorised for issue by the Directors on

25th June 2026

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