



★ Annual Report | 2020

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Make-A-Wish[®]
IRELAND

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Review of the Year

Dear Friends,

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

**“The secret of change is to focus all your energy, not on fighting the old, but on building the new”
Dan Millman**

Welcome to our Annual Report for 2020, a year when everyone’s lives were turned upside down due to the COVID-19 pandemic, a year of significant change for Make-A-Wish in Ireland. A year when we had to re-examine how we could not only fundraise but indeed grant wishes to our children living with life-threatening illnesses.

We are extremely proud of the fact that, despite restrictions and severe limitations imposed by COVID-19 throughout the year, we were able to grant 56 wishes in 2020.

Historically, a high proportion of our wishes involved overseas travel, however in late February 2020, due to the concern for the safety and wellbeing of our wish children, we took the difficult decision to suspend international travel. This meant a radical change to our wishgranting journey. Nevertheless, with the assistance of a small taskforce of wish parents we were able to reshape the wishes and experiences of our children, who needed us more than ever. There were many challenges along this journey, including supply and availability of wish items, but the focus on our wish children and their quality of wish never diminished.

The first two months of 2020 had seen strong fundraising activity, however, we had to convert our national Wish Day campaign, on 13th March, into a virtual campaign, due to the global pandemic. This was the catalyst to complete a review of how we could generate income going forward and consequently we swiftly moved all activity online. We would like to thank all the individuals around the country who challenged themselves to complete different activities to raise funds for us within the 5km radius restriction. We would also like to sincerely thank our corporate partners who remained committed to Make-A-Wish Ireland in spite of their own challenging environment.

Our focus for 2021 will be to address the pipeline of children's wishes as the lifting of restrictions allow. We will be reviewing and updating our Strategic Plan 2021-23 to incorporate the learnings from 2020 and to ensure that we return to the pre-pandemic number of wishes granted, whilst continuing to adapt to external prevailing factors. We will continue to focus on new initiatives, new thinking and building strong relationships with our donors. Our children and their families continue to be our inspiration and the continued support of corporate partners and community volunteers will enable Make-A-Wish Ireland to continue to bring hope and joy to children and their families, who are dealing with life-threatening illnesses.

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

We would particularly like to acknowledge the contribution of Gerry Prizeman who stepped down from his position as Chair of the Board, at the end of December 2020. Gerry worked tirelessly on behalf of Make-A-Wish Ireland during his time on the Board and we are very grateful for the commitment and energy he brought to the charity during his years with us. We also wish to thank Board Members, Sinead Mahon and Basil Elnazir who also stepped down in 2020 after several years of service, during which they have both given so generously of their time and expertise. And finally, we would like to mark the passing in December 2020 of a dear friend of Make-A-Wish Ireland, Laurence Crowley. He brought incredible insights and stewardship during his tenure on the Board and will be sorely missed by all. May he rest in peace.

Whilst Covid-19 has had a significant impact on the charity, it has also enabled Make-A-Wish Ireland to embrace significant change that will strengthen us for the future. We would like to specifically mention and gratefully welcome the huge levels of commitment, endeavour and resilience demonstrated by our Make-A-Wish Ireland team through 2020. Together with our volunteers, donors and, most of all, our wish families, we look forward to moving ever closer to achieving our vision of granting the wish of every eligible child in Ireland.



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

Susan O'Dwyer
Chief Executive



A handwritten signature in black ink that reads "Mick Sweeney".

Mick Sweeney
Chair



Grace's Wish Story



7-year-old Grace from Westmeath is living with acute myeloid leukemia and wished for a playhouse and slides, one pink and one blue for her brother Charlie. She sketched what her wish would look like and we were delighted to bring her imagination to life!

The house and slides were installed on one of the wettest days of the year but that didn't dampen her spirits when she saw the house for the first time.

Her Mum wrote, "I'm lost for words, haven't seen Grace this happy in a long time. Thank you all so much, not only have you given Grace her wish but you have given us all something to smile about."

We hope Grace has lots of fun-filled days enjoying her playhouse!

Wishgranting Goes Virtual

Wish Visits

As the COVID-19 pandemic evolved across the country, our priority was to keep our wish children, families and volunteers safe. Given the health advice and government restrictions, we made the decision to stop face-to-face home visits and conduct wish visits online. This was the first time that we had trialled wish visits virtually and the support of a volunteer working group was instrumental in helping shape the redesign of our wish capture process.

We have moved from volunteer home wish visits to volunteer online wish visits. Through virtual wish capturing, our volunteers can still get to the heart of the wish and form strong bonds with wish children and their families. While this has been quite different for both our volunteers and our wish families, the feedback has been really positive with lots of fun and interactive wish visits taking place and different types of wishes emerging. We are very grateful this technology has allowed our volunteers to continue to meet our wish families.



Laura's wish to meet Ben Shephard

Virtual Celebrity Meets

Celebrity meet wishes can create strong and positive memories by offering a unique experience not always available to others. This year we transitioned from physical celebrity meets generally overseas, to virtual celebrity meets. Celebrities video called and spent one-on-one time with wish children as part of our continuing efforts to grant these types of wishes during the pandemic. The wishes were truly special and there have been sing-alongs, and hints and tips on how to make it as a singer, sports star and gameshow host. We are truly grateful to the celebrities who generously gave their time to grant wishes in a truly unique way this year.



Interview with Wish Mum Christine

This wish was granted in February 2020 prior to COVID-19 travel restrictions

Tell us about Patrick and his condition.

At 13 years old, our son Patrick, was diagnosed with Osteosarcoma in June 2018. This is a rare kind of bone cancer, which in Patrick's case, meant he had a large tumour in his femur with presumed metastasis in his lungs. Due to the weakened bone Patrick also suffered a broken leg early on in his treatment, making him immobile as well as weak and sick. Our everyday life was completely turned on its head.

What effect did Patrick's treatment journey have on daily life for him and the family?

As parents, we were unable to work as one of us had to be with Patrick in hospital and one at home with our two daughters. On the occasions that we were all home we were unable to do normal family things or go out as Patrick had such a high risk of infection... but we lived for those days and nights at home and together. With Patrick so sick, and with restricted mobility, we just got on with what each day threw at us. It was during this time his interest in

Formula 1 became a real passion and it honestly did keep him going. Having completed a gruelling 10 months of chemo, 6 general anaesthetics, two significant surgeries, one on his leg and one on his right lung, we were over the moon to be out the other side and be told Patrick was in remission.

What was Patrick's wish?

When we spoke to Make-A-Wish, we knew what his wish would be - F1, full-stop! The day I received the call from Wishgranter Ailbhe to say that Patrick had been invited, by Lewis Hamilton & the Mercedes team, to pre-season testing in Barcelona, I rushed her off the phone as I was close to tears - I couldn't wait to tell Patrick! I will never forget collecting him from school and repeating what she had said. At first, he didn't believe me - but when I said it was in Barcelona, he knew pre-season testing was scheduled to take place there and that it must be true. This was only two weeks from the trip, so we didn't have long to wait.



Tell us about the wish experience.

We were looked after so well from start to finish, being met by drivers and treated like VIPs. We cannot thank Make-A-Wish enough or express what it meant to ALL of us! We thoroughly enjoyed seeing behind the scenes and getting a real insight into how much work goes into every aspect of F1. Lewis Hamilton was cool – engaging, lovely, down to earth, and very generous with his time. We even met his lovely Dad too!

What impact did the wish have on Patrick and your family?

Personally I came away knowing that we'd had an experience that money cannot buy and that Patrick had had an experience of a lifetime, one we all will never forget and that Patrick really did deserve the privilege. He has put up with so much and been so brave and made us so proud, F1 and this experience is one of the positive things to come out of the tough time and helped us draw a line under that chapter and start to live again. We feel especially lucky to have this experience just before everything was called to a halt – we got a lovely break in beautiful Barcelona, complete with blue skies, before the lock down.

We want to thank everyone in Make-A-Wish for their hard work and dedication and indeed everyone who has ever donated to them. This charity makes a real difference to children's lives and as a family that remains complete, I can only imagine that should you not be as lucky as us and lose a child, the memories created while living a wish will be appreciated a thousand times more. Thank you is not really a big enough word.

How is Patrick doing now?

Patrick is now 16 years old and in remission, he still suffers with pains in his leg, he had 28cm of his femur replaced as well as his knee, so this is understandable. He has had one operation to lengthen his leg since the replacement and will probably need one more such operation next year. Until recent years this condition would have resulted in amputation, so we won't complain! He is back in school and in really good form and continues to make us proud every day."



Some of the Illnesses Our Children Live With

Angelman Syndrome
Aplastic Anaemia
Arteriovenous Malformation
Batten Disease
Brain Tumour
Budd-Chiari Syndrome
Canavan's Disease
Cancer
Cardiomyopathy
Congenitive Heart Condition
Crohn's Disease
Cystic Fibrosis
Dandy-Walker Syndrome
Duchenne Muscular Dystrophy
End Stage Renal Failure

Fanconi Anaemia
Freidrich's Ataxia
Haemophilia
Heart Condition
Hunter's Syndrome
Huntington's Disease
Hurler's Syndrome
Hypoplastic Left Heart Syndrome
Lissencephaly
Microcephaly
Nephrotic Syndrome
Neurofibromatosis
Post Renal Transplant
Rett Syndrome
Spinal Muscular Atrophy Type II

Hospitals We Work With

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

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



Fundraising

As a charity we rely entirely on the generosity of our incredible public supporters and the ingenuity of corporate-led fundraising initiatives to grant wishes to children living with life-threatening illnesses. Due to Covid-19, the cancellation or postponement of some of our largest fundraising events for 2020 meant our fundraising income was under threat.

In March, with only 3 days to our national flagship event, Wish Day, we turned the campaign virtual, and with the generosity of the general public we raised €79k. It was the inspiration we needed. We identified new methods of fundraising to keep our corporate and private supporters engaged and the team in Make-A-Wish continued to innovate throughout the year.

We are very fortunate to have worked with some wonderful corporate partners such as Dealz, Permanent TSB, Disney, Horizon, Herbalife Nutrition, Card Factory and Clavin Transport Services to name but a few. In January we commenced an exciting new partnership with SPAR and despite the pandemic they raised €216k during the year. Several partners also offered support across the charity such as DID Electrical and GameStop sponsoring gaming wish equipment, Ergo sponsoring our IT needs and facilitating our transition to working from home and local businesses throughout the country supporting wishgranting at grassroot level. We really appreciate their steadfast support.

Historically, community events and challenges would be our second largest income stream and with the pandemic we were extremely concerned. However, the Irish public did not let us down and showed huge creativity in virtual fundraisers such as Run 5, Donate 5, Nominate 5; a 50km run within a 5km limit; the Copper Coast Crawl, etc.

We introduced a new campaign for schools called the the Wishleader Programme, designed to identify and promote leadership skills. 35 leaders across all sectors kindly agreed to record a video sharing their career story and what leadership skills they utilised along the way.

The Heart Angel campaign was launched in memory of wish child Béibhinn O'Connor, by her parents Irene and Eoin. They honoured 9-year-old Béibhinn's legacy by encouraging acts of kindness and raising funds to help grant more wishes to children like her. Their appeal gained huge public support, raising over €54K by the end of 2020 with fundraising continuing into 2021.

Our Christmas campaign, Believe in Magic also ran for the first time in 2020 with support from SPAR and our ambassador, world renowned mentalist and magician, Keith Barry. The campaign raised €81K.

While 2020 was extremely challenging with constant change and innovation, we have been encouraged by the ongoing support from individuals, schools and corporates and are optimistic for the future. We have demonstrated that we can embrace change and adapt where necessary and all because we believe our wish children and their families need us now more than ever.

Fundraising



Privates Fitzgerald and Bonnar, from the Irish Defence Forces, took on a rope climb equivalent to the height of Mount Lebanon



Dealz Wexford walked 100KM in August to raise funds for Make-A-Wish



Wish child Béibhinn O'Connor, in whose memory the Heart Angel Campaign was launched.



Martin, Jim & Brian from Waterford's Focus on Fitness cycle a Loop of the Land around Ireland's coast



Celebrating our first year as SPAR Ireland's official charity partner



Comhar Naíonraí na Gaeltachta support the launch of Wish Day



In Donegal, Kieran Langan and Mark O'Sullivan walk 100,000 steps in 24 hours



Wish parents Paula & Paul Swayne on the Late Late Show to promote Wish Day



Wish Child Molly inspired the book Molly the Mouse, produced by staff at Logitech, Cork



Stephen & Paraic 'Cycle4Dreams' across Offaly

Meet Our Volunteers

“What you give in time and energy, you reap it back tenfold through the connections, smiles and ‘yes!’ moments along the way.”

—Peter Bissett



My name is Peter Bissett. I'm 31 years old, and live in the rural/seaside town of Donabate. I'm a primary school teacher and in my free time I'm a lover of running and exploring the countryside, with a bit of gardening thrown in for good measure.

Having recently completed a masters while working, I found myself with a fair amount of spare time on my hands, and thought it would be nice to use a slice of that time to help out a worthy charity. When researching charities, the simplicity of Make-A-Wish Ireland's mission really struck me. A big mission, no doubt, but a well-focused one.

Since starting with Make A Wish in 2018, I've volunteered at a few fundraising events, but the majority of my work has been with wishgranting. I really enjoy home visits where I'm given the chance to get to know a child and their family. Listening to their stories and their interests first-hand gives me a great sense of their ultimate wish.

I've been lucky enough to be involved in putting the finishing touches to a couple of wishes for children, and nothing beats the

positive energy coming from a child who has just had their wish granted. Seeing eyes light up and hearing shouts of “no way!” or sometimes just stunned silence really shows that the work we do makes a visible difference to the child and to their family.

The past year has given me the chance to become involved with virtual wish visits, where I share an online video call with the wish family and a co-volunteer. While this has been a very different experience, it has allowed us to use fun resources such as online quizzes. It also has the added benefit of getting to work with volunteers and wish families from all over the country, not just limited to our geographical areas.

My advice for a would-be volunteer? Call me! Or anybody in the Make-A-Wish team. Without feeling any pressure, it's important to find out as much as you can about any charity before you commit your time and energy to it. And what you give in time and energy, you reap it back tenfold through the connections, smiles and ‘yes!’ moments you share with those you encounter along the way.

“Know that you can make a happy and positive impact on a child who really needs and deserves a little magic in their life!”
—Aoife Harrington



My name is Aoife Harrington. I am from Westport, Co. Mayo and I live here with my husband Shane and our cat Tiger Lilly. I am a Primary School teacher and have taught Junior Infants, Senior Infants and First Class in Mulranny, Co. Mayo for the past three years.

I feel lucky to say that I absolutely love going to work and working with children every day. I remember hearing about a local boy who had been granted an incredible wish and the happiness that it had brought to him and his family really struck a chord with me. I contacted Claire at Make-A-Wish two years ago and haven't looked back since!

There is so much to love about volunteering. I love getting to meet and work with such lovely people. It has been an absolute privilege to get to know the Wish children and their families. The sheer excitement surrounding the whole process is infectious and it just makes my day! No two children are the same and I adore chatting to them and getting to know them a little better before we even discuss a wish. I have to say that there is no better feeling than seeing the face of a child who has had their wish granted - it is truly magical!

Since becoming a volunteer with Make-A-Wish, I have been involved in lots of chats via zoom with children and their families.

Each wish child fills out a booklet with their family prior to the visit so that we already know some of their likes and dislikes etc. so it helps us to be better prepared for the visit. For some children, it is obvious on day one what their top wish is and for others, it takes more time and thought. But there is never any pressure.

In February, I took part in the Make-A-Wish 5km a day and was blown away by people's generosity as I raised over 2,000 euro. I loved every minute of it and it was great to be able to contribute something to the fundraising side of things.

If I could give any advice to someone thinking about volunteering it would be to DO IT! Do it for yourself and do it for the children and their families. Contribute a little or a lot but know that you can make a happy and positive impact on a child who really needs and deserves a little magic in their life!

Board of Directors



Mick Sweeney
(Chairperson)
CEO, PineBridge Investments



Connor Quigley
(Secretary)
Partner, Ahern Rudden Quigley
Solicitors



Mark Kelly
(Treasurer)
Director, EY Ireland



John Doran
Educator and Author of
Ways to Wellbeing



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



Laura Gleeson
Director of Legal and Compliance
at Brightflag



Mouna Kenzaoui
Founder, Martinsen Mayer



Stephen Meehan
CEO,
The Convention Centre Dublin



Fiona Mullan
Chief People Officer,
Ding

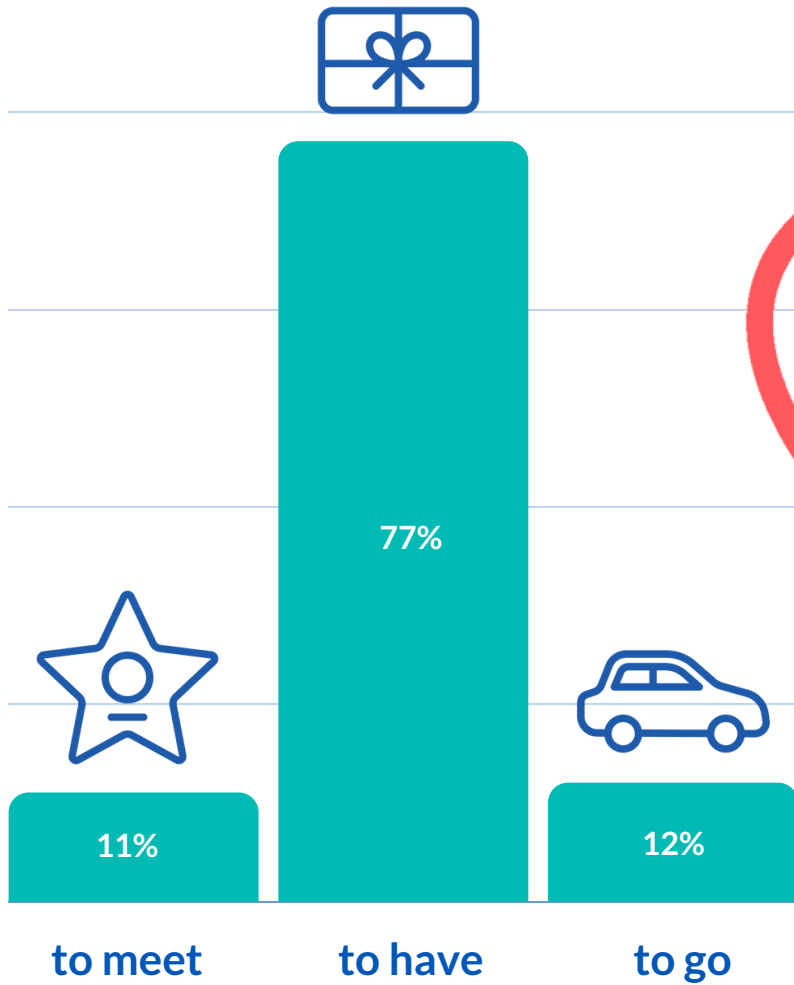


Alina Úi Chaollaí
Marketing Director,
Tayto Snacks



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

2020 Wishes



268 wish family members impacted

56 wishes granted

Our Supporters

140
Community
Volunteers

195
Corporate
Donors

Over 4.7K
Wish Day
Donors

Registered number: 385449
Charity numbers: CHY 15267 & 20052256

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

DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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

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

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS DIRECTORS AND ADVISORS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Directors

Mick Sweeney (elected as Chair 16 December 2020)
Gerry Prizeman (previous Chair, retired 16 December 2020)
Connor Quigley, Secretary
Mark Kelly, Treasurer
Sean Doran
Moira Dunne
Basil Elnazir (retired 28 October 2020)
Sinéad Mahon (retired 19 August 2020)
Stephen Meehan
Fiona Mullan
Alina Uí Chaollai
Laura Gleeson (appointed 19 August 2020)
Mouna Kenzaoui (appointed 19 August 2020)
Aoife Mahony (appointed 16 December 2020)

Company registered number

365449

Charity registered numbers

CHY 15267 and 20052256

Registered office

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

Company secretary

Connor Quigley

Chief executive officer

Susan O'Dwyer

Independent auditors

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

Bankers

Bank of Ireland, St. Stephens Green, Dublin 2

Solicitors

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

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

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020. The Directors confirm that the Directors' report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice ("SORP") "Accounting and Reporting by Charities" applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard 102 ("FRS 102").

About us

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

Our mission

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

2020 was an exceptional year and, as we explain in our review of the year, we are proud of how much we managed to accomplish at a time of Covid-19 restrictions. We are particularly proud that we were able to grant 56 wishes in 2020.

MAKE-A-WISH FOUNDATION
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

• Our wishes generally fall into 4 categories:

- **I wish to have:** For many children, their wish might simply be to have a laptop or gaming equipment or perhaps garden play equipment. What Make-A-Wish enables for a family can make all the difference to their quality of life and well-being.
- **I wish to be:** These wishes are very personal to each child, and might be to be an author, a fireman, a pilot or a zookeeper. These wishes delve into the child's imagination and creative side.
- **I wish to meet:** The wish might be to meet a celebrity or a sports star. These can be challenging to grant as access to celebrities and sports personalities is dependent on their availability. The support we receive from famous celebrities is exceptional, whether in person or virtually. Everything is about the child and they are very giving in their time with our wish children.
- **I wish to go:** Taking a trip or a holiday with a sick child can feel prohibitive but the trained staff at Make-A-Wish ensure that all arrangements are made to give families an enjoyable experience and lasting memories.

Our work involves a number of key elements:

- **Wish qualification:** We accept referrals from parents, guardians, medical consultants or even the child themselves. To have their wish granted, a child needs to be aged between 3 and 17 and be living with a life-threatening medical condition. The child's treating consultant makes the final determination of whether the child is deemed medically eligible to receive a wish and how able the child is to participate in the wish.
- **Wish journey and anticipation:** We spend time getting to know the child, to understand their unique interests. Whatever each child's wish is, we make the experience a truly individual and memorable one bringing the child on a journey of excitement and anticipation.
- **Wish realisation:** Often, the challenges involved in wishes are many, as different children have different medical needs. 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. This year was exceptionally challenging due to the restrictions of Covid-19.
- **Medical team liaison:** To ensure that the wish they have requested is suitable and manageable for the child, the wish team liaise closely with the child's medical team. Research has shown that a wish has the power to give children the strength to fight against illness and we work closely with medical practitioners so they become involved with the child on their wish journey, asking questions and keeping them interested in the wish, removing thoughts of the treatment they are going through at that time.
- **Family involvement:** The impact on the family of having a sick child can be far reaching and, as far as possible, we ensure that all family members can participate in the child's wish so that the whole family create lasting happy memories.

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

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

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

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

MAKE-A-WISH FOUNDATION
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

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. We currently have 94 active volunteers across all 26 counties in the Republic of Ireland. It is our volunteers who represent Make-A-Wish at local community level.
- **Our focus on quality:** Our wishgranters focus on the detail to ensure that the child and family have a great experience and that their medical needs are considered at all times. That focus on quality permeates through everything we do and in all our interactions with our stakeholders.
- **Our fundraising:** Make-A-Wish Ireland depends on fundraising for all of our income. 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 Day and community events.

The Impact of our work

- **For the child and family:** Wishes can bring hope, joy and lasting memories and can have a profound effect on families' lives, contributing to improved physical health and emotional well-being for parents and siblings, as well as for the wish child. Wishes can broaden the sense of what might be achievable for children and their families in the future.

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

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

Three Year Strategy

In 2019, we developed a new Strategic Plan for 2019-2022. At the end of 2020, a working group of the board and management commenced a review and update of the strategy so that we can incorporate some of the long-lasting learning from this exceptional year into our future activities. That work is still underway and we remain focused on our major long-term objectives, to:

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

The strategic pillars of our plan are:

- **Children:** Our children are our reason for being. We strive to bring hope, joy and magic to the lives of children in Ireland living with life-threatening illnesses. We believe that the children we serve and their families deserve the chance to create and experience wishes that help to alleviate the stress accompanying medical treatment. We create positive, joyful shared memories that last forever.
- **Donor:** Our donors make the impossible possible. They positively impact and connect with our children's

MAKE-A-WISH FOUNDATION
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DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

journey and our purpose resonates with them. 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.

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

Review of 2020

• **Wishgranting and volunteering**

We are proud that, despite the restrictions and limitations imposed by the Covid-19 pandemic, we granted 56 wishes in 2020. These wishes included virtual celebrity meets, garden play equipment, staycations and gaming laptops.

As the safety and wellbeing of our wish children is our highest priority, we made the decision to suspend all international travel in February when concerns about Covid-19 first emerged. We implemented strict safety and social distancing protocols in line with HSE advice. It remained a challenging time for our wish children, their families and communities impacted by the pandemic. Our team, volunteers and supporters have shown great resilience and commitment this year and we are especially grateful to our celebrities, our suppliers, the local communities and our volunteers who demonstrated their determination and flexibility to make the wishes possible.

We were faced with and overcame many challenges to enable our children to receive their wishes. Our model of granting wishes has in the past been primarily overseas travel and, for the first time in our history, we were no longer able to fulfil this wish type in 2020. We had to revisit our model and service offering to wish children and families. We engaged a small focus group of past wish parents to help us shape the future of Wishgranting and this helped us to look at how we could continue to grant magical wishes at home in Ireland. We subsequently made a further difficult decision to suspend all travel until the end of 2021.

The ever-changing pandemic impact meant we had to adapt and work creatively to fulfil wishes safely as we operated within the government guidelines. At times, as we started to get into a rhythm of granting wishes, local and national lockdown measures impacted on wish fulfillment. Where any window of opportunity allowed us to move forward and grant community wishes and staycations, we moved quickly and safely to grant.

We encountered supply chain and delivery challenges and multiple corporate and new partnerships came together and helped us to overcome many of these challenges. We focused on building a network of community partnerships to obtain donation-in-kind support so that we are less dependent upon fundraised income alone to grant more wishes. The community wishes in particular have demonstrated that goodwill exists at both local and national level. A creative agency supported us on two "epic" wishes and their services were donated in kind.

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

Engagement of our wish families regarding updates and maintaining connection was essential throughout the year. We maintained the anticipation and excitement for the wish child by remembering their birthday with personalised videos and with other small gestures. Our volunteers where possible, supported on wish reveals, assembly of flat pack furniture, party set up and unique calligraphy canvas signage for wishes.

As we could no longer visit the family home to engage and connect with children and their families on our waiting list, we established a pilot working group of volunteers to develop a new virtual wish capture. As part of this development we created three new wish booklets, a new resource hub for Volunteers in consultation with the

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working group and shared learnings across the affiliate community. We developed new training materials such as: Virtual Visits Guide for Volunteers, Wish Visit Games, How to Guides Technology, Wish Letters and Videos, and Wish Visit Reporting.

The Volunteer pilot working group initiative was successful for two reasons. Firstly, we have built connection and relationships with children, by introducing new videos, games and getting to know the children and their interests whilst establishing wishes. The feedback from families have been very positive and wish children have been really excited prior to and after the calls. One visit was conducted through Lámh (sign language) carried out by a volunteer.

Also, the online wish capture was a steep learning curve for our volunteers and took considerable support. We witnessed great comradery within the group, innovative games being developed and dynamic volunteers who created hello videos and fun quizzes. The virtual volunteers' wish visit training is now the new training programme and has been shared with Make-A-Wish International to support affiliates.

As we look to the future, we are making some progress in reducing the current waiting list that has built up. At the end of 2020, there were over 200 children still waiting for their wishes and that is our priority for 2021 as restrictions lift.

• **Fundraising and communications**

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

The arrival of Covid-19 restrictions required us to adapt rapidly to a changed environment. Our annual Wish Day campaign, which was scheduled for the weekend of 14th March involving hundreds of volunteers and on-street collection points, was changed at 3 days' notice to a virtual event. With the support of the media and the generosity of the public, we raised over €70,000, which was an increase on the previous year.

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

In late 2019, we were delighted to have been chosen as charity of choice for SPAR. Their support has made a significant impact on the charity during 2020 generating over €200k in the first year of the partnership. Our partnerships with companies such as Dealz, Disney and others continue to make a profound difference to the work we do. Each of these associations contribute through corporate giving or with customer facing campaigns and staff-led fundraising initiatives. The R-Kings car auction in December raised €65,000.

We would especially like to remember the Heart Angel – Random Acts of Kindness campaign in memory of Beibhinn, which raised over €66,000. A special thank you also goes to all the generous donors who supported our "Believe in Magic" campaign at the end of the year promoted by our Ambassador Keith Barry. This campaign raised over €60,000 making a significant impact on the end of year income.

As part of our communications campaign, we initiated an innovative school Transition Year Wish Leader Programme which inspires leadership in young people while raising awareness of Make-A-Wish. Other media and social media campaigns including "Throwback Thursday" wish memories on Facebook also helped to increase awareness of the Charity.

• **Structure and sustainability**

At the end of 2019, following a difficult year for fundraising and a financial deficit, we took a number of actions to improve the long-term stability and sustainability of our income and to reduce our costs. These actions, which we explained in our 2019 annual report, enabled us to make a strong start to 2020 and to respond more effectively

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to the challenges brought by Covid-19. With our smaller team and lower cost base, we adapted quickly to the new fundraising environment and adapted our Wishgranting activities to work within the Covid-19 restrictions.

In addition, with support from Ergo and Electric Ireland as corporate partners, we improved our ICT and internal infrastructure, enabling the team to work effectively from home in line with government guidelines.

At board level, to ensure compliance with the new Charities Governance Code, we updated and enhanced our governance handbook. We were also proud that our 2019 annual report was shortlisted for the Good Governance Awards.

Financial Review

Review of 2020

Income

The Charity earns all of its income through fundraising.

In 2020, our income reduced from €1,634,212 to €1,433,856.

The reduction was predominately due to a lower level of fundraising and community events. Our annual Crystal Ball was not held in 2020, while golf events and challenges were also unable to take place. Nevertheless, we continued to receive strong support from the general public with almost €420,000 raised in the year from fundraising events and activities. Our corporate and individual donations increased from €797,000 to €959,000 in the year.

Our donations-in-kind, which enable us to fulfil our wishes at a lower net cost to the Charity, reduced from €206,000 to €54,900. In 2019, these in-kind donations were primarily the support we received from international partners towards overseas travel wishes. The in-kind support in 2020 was especially important to us because it was 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 €963,691, down from €2,161,803 in the previous year.

We granted 56 wishes in 2020, compared to 181 wishes in 2019. The reduction was entirely due to the impact of the Covid-19 pandemic and we are proud of how much we were able to achieve despite the restrictions in place.

Following the organisational restructure in 2019 and then in response to the pandemic in 2020, we substantially reduced our cost base, with a smaller team and minimal support costs. The cost of raising funds also fell due to the lower level of fundraising and community events.

In 2020, the Charity availed of the Temporary Wage Subsidy Scheme, which reduced payroll costs from April to August. The Charity also availed of the Employment Wage Subsidy Scheme from September to December, however, following a strong fundraising performance at the end of the year, that full subsidy amount has been set aside in these accounts for repayment to the Revenue in 2021. Management pay was also reduced during the year.

Net income for the year

The Charity has a net income for 2020 of €470,165, a major turnaround from the financial deficit of €527,591 in 2019.

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At the end of 2020, we have a pipeline of over 200 children awaiting their wishes and the net income for 2020 will enable us to begin addressing that challenge as soon as restrictions allow.

Reserves and reserves policy

At 31 December 2020, the Charity held total unrestricted reserves of €1,857,279 of which €650,000 is held as an unrestricted designated fund and €1,207,279 is held as unrestricted general funds. The sole movement in reserves in the year was the operating surplus of €470,165 reported in the Statement of Financial Activities.

The Charity holds reserves in order to mitigate the impact of year to year fluctuations in its fundraising income. The purpose of the reserves is to enable the Charity to continue to deliver its mission and objectives despite those income fluctuations. Our reserves at the end of 2020 are higher than normal because of the challenges in granting wishes during the year.

It is the policy of Make-A-Wish International that affiliates (including Ireland) maintain unrestricted funds, which are free from reserves of the Charity, at a level which equates to approximately six months expenditure. This provides sufficient funds to cover management, administration and support costs and respond to urgent applications for wishes which arise from time to time. The reserves held by the Charity at the end of 2020 exceed that level.

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

Net assets

The net assets of the Charity at 31 December 2020 were €1,857,279. 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 €84,687 on the property. There are no other bank borrowings.

Investment policy and performance

The requirement to maintain reserves means that the organisation has bank balances of €1,588,106 at 31 December 2020.

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

Investments are held in capital-guaranteed bank deposit accounts that provide access to funds when required while still generating an interest income return. The current low interest rate environment means that the return in the year was low at €426. Interest earned is applied to the causes of the Charity.

Plans and challenges for the future

As we start 2021, we have over 200 children still waiting for their wishes and that is our priority for 2021 and as Covid-19 restrictions lift.

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

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Going concern

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

Risk management objectives and policies

The Charity's risk management processes involve identifying risks across the Charity, assessing the potential impact of these risks and providing a method for addressing these potential impacts by either reducing threats to an acceptable level or taking steps to mitigate those risks.

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

Principal risks and uncertainties

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

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

- **Covid-19 pandemic:** The disruption caused by the pandemic continues to impact our Wishgranting, fundraising and operational activities. The Charity has policies and procedures in place that prioritise the safety and wellbeing of our wish children and families as well as our staff and volunteers; that ensure compliance with government guidelines; and that support the sustainability of the organisation through this period.
- **Income:** The Charity relies on fundraising and donations for its income. The nature of this income is that none of it is guaranteed and that it can fluctuate significantly from year to year. The Charity manages this risk through its reserves policy and its financial management procedures. The financial review is a major section of each board meeting.
- **Wish granting operations:** The Charity's activities involve working with children with serious illnesses and their families. It is of paramount importance to the Charity that our wish children and their families have an enjoyable and safe experience with us. The Charity manages this risk through our wish granting policies and procedures; close liaison with the child's medical team and family; independent medical advice through the Board; and a strong focus on quality in all our activities.
- **Key personnel:** The Charity is managed on a day to day basis by the Chief Executive and management team. The loss of key personnel could result in a loss in skills and knowledge, recruitment costs and staff training costs. The Charity endeavours to provide a comfortable and supportive work environment with the aim of retaining key personnel.
- **Reputation and governance:** As a non-profit organisation dependent on fundraising income and accountable to the public, the Charity is acutely aware of the importance of maintaining high standards of governance to maintain its good reputation. The Charity mitigates this risk by complying with best governance procedures and

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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 2020. The Charity makes ongoing efforts to address the evolving nature of cyber threats and the challenges posed, including the revision of internal practices and controls in this area.

Directors' remuneration

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

Internal controls

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

Structure, governance and management

Constitution and legal structure

Make-A-Wish Foundation is registered as a company limited by guarantee under the Companies Act 2014. Make-A-Wish Foundation is a registered charity (CHY 15267 and Charities Regulatory Authority reference 2002256)

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

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

Operational structure and decision making

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

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

The Board met 7 times in 2020 (2019: 8).

An agenda is prepared in advance of each Board meeting which covers the reporting on all aspects of the Charity's activities since the last meeting, review of ongoing events and proposals for any future plans that are

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being examined. Any decisions that are reserved for the Board are made at the meeting, recorded in the minutes and acted on post the Board meeting.

Composition of the Board

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

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

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

Members of the Board during the year

The Directors who served during the year are listed below together with a report on attendance at board meetings. There were 7 board meetings in 2020.

Gerry Prizeman, Basil Elnazir and Sinead Mahon retired during the year as their term of office came to an end. Mick Sweeney was elected as Chair of the Board in December following the retirement of Gerry Prizeman. Following a recruitment process conducted by the Nominations Committee, Laura Gleeson, Mouna Kenzaoui and Aoife Mahony were appointed to the Board. At the AGM on 28 October, Mick Sweeney, Connor Quigley, Sean Doran and Fiona Mullan retired by rotation and were re-elected to the Board.

	Board attendance in 2020
Mick Sweeney (elected as Chair on 16 December 2020)	7/7
Gerry Prizeman (Chair, retired 16 December 2020)	7/7
Connor Quigley (Secretary)	4/7
Mark Kelly (Treasurer)	7/7
Sean Doran	5/7
Moira Dunne	6/7
Stephen Meehan	7/7
Fiona Mullan	6/7
Alina Ui Chaollai	6/7
Laura Gleeson (appointed 19 August 2020)	3/3
Mouna Kenzaoui (appointed 19 August 2020)	3/3
Aoife Mahony (appointed 16 December 2020)	1/1
Basil Elnazir (retired 28 October 2020)	1/6
Sinead Mahon (retired 19 August 2020)	5/5

Recruitment, induction and development of the Board

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

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

Directors receive an induction pack detailing information about the Charity and the role and responsibilities of

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Directors.

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

The Chair conducts an annual assessment of the performance of the Board.

Conflict of Interest

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

Sub-committees of the Board

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

- The Audit Committee currently comprises Mark Kelly (Chair), Mouna Kenzaoui and Moira Dunne. Its primary responsibility is to assist the Board in fulfilling its responsibilities for ensuring proper accounting, financial reporting, proper internal controls and corporate governance procedures in the Charity. The Audit Committee met twice in 2020. The Committee also attended formal training in audit and risk committee best practice.
- The Nominations Committee comprises Fiona Mullan (Chair), Alina Ui Chaollai and Mouna Kenzaoui. Its primary responsibility is to regularly review the structure of the Board, identify and nominate suitable candidates and put in place processes for succession planning. The committee met both formally and informally during the year as three new directors were appointed to the Board.
- The Remuneration Committee comprises Stephen Meehan (Chair), Sean Doran and Laura Gleeson. Its primary responsibility is to provide direction and oversight on management remuneration and on remuneration policy generally in the organisation.

Make-A-Wish International

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

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

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 2020 or 2019.

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.

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DIRECTORS' REPORT (CONTINUED)
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An annual audit is conducted each year by Independent Auditors.

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

The Governance Code

The Charity complies with the Charities Governance Code (the "Code"). In 2020, the Board revised and updated its Governance Handbook to further improve its governance procedures. The Board has conducted a review of the Governance Code. This review was based on an assessment of the Charity's organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies need to be addressed. No significant matters were noted.

Other information

Directors' confirmation

The Directors confirm that the Directors' report and financial statements of the company comply with the current statutory requirements of the company's governing document and the provisions of the Statement of Recommended Practice ("SORP") "Accounting and Reporting by Charities" applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard 102 ("FRS 102").

Accounting records

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

Post balance sheet events

The Covid-19 pandemic and restrictions continue to impact all our activities in 2021. The Board continues to actively monitor the issue and is taking steps to ensure minimal impact on our wish families and on our activities generally. There have been no other significant events affecting the Charity since the year end.

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DIRECTORS' REPORT (CONTINUED)
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(continued)

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

Disclosure of information to auditors

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

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

Independent auditor

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

This report was approved by the Directors, on 22 April 2021 and signed on their behalf by:

Mick Sweeney
Director



Mark Kelly
Director



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

Opinion

We have audited the financial statements of Make-A-Wish Foundation for the year ended 31 December 2020 which comprises the Statement of financial activities, Balance sheet, Statement of cash flows, and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable Irish law and Charities SORP Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with Charities SORP Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard issued by the Irish Auditing and Accounting Supervisory Authority (IAASA) and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

The Directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

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

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

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

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

Matters on which we are required to report by exception

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

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

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

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.

Auditors' responsibilities for the audit of the financial statements

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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



Conor Woods

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

Date: 22.4.2021

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

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 €	Total funds 2020 €	Total funds 2019 €
Income from:				
Donations and legacies	2	1,014,775	1,014,775	1,005,903
Charitable activities	3	418,655	418,655	627,100
Investments	4	426	426	1,209
Total income		1,433,856	1,433,856	1,634,212
Expenditure on:				
Raising funds		69,239	69,239	154,047
Charitable activities	5	894,452	894,452	2,007,756
Total expenditure		963,691	963,691	2,161,803
Net movement in funds		470,165	470,165	(527,591)
Reconciliation of funds:				
Total funds brought forward		1,387,114	1,387,114	1,914,705
Net movement in funds		470,165	470,165	(527,591)
Total funds carried forward		1,857,279	1,857,279	1,387,114

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

The notes on pages 21 to 38 form part of these financial statements.

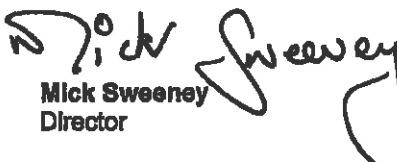
MAKE-A-WISH FOUNDATION
(Company limited by guarantee)
REGISTERED NUMBER: 385449

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 €	2019 €
Fixed assets			
Tangible assets	10	415,797	438,897
		<u>415,797</u>	<u>438,897</u>
Current assets			
Stocks	11	3,469	5,039
Debtors	12	111,999	101,456
Cash at bank and in hand		1,588,108	1,173,939
		<u>1,703,574</u>	<u>1,280,434</u>
Current liabilities	13	(230,961)	(265,258)
Net current assets		<u>1,472,613</u>	<u>1,015,176</u>
Non-current liabilities	14	(31,131)	(66,959)
Total net assets		<u><u>1,857,279</u></u>	<u><u>1,387,114</u></u>
Charity funds			
Restricted funds	15	-	-
Unrestricted funds	15	1,857,279	1,387,114
Total funds		<u><u>1,857,279</u></u>	<u><u>1,387,114</u></u>

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

The financial statements were approved and authorised for issue by the Directors on 22 April 2021 and signed on their behalf, by:


Mick Sweeney
 Director


Mark Kelly
 Director

The notes on pages 21 to 37 form part of these financial statements.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 €	2019 €
Cash flows from operating activities		
Net cash received from / (used in) in operating activities	478,579	(365,105)
Cash flows from Investing activities		
Interest receivable	426	1,209
Purchase of tangible fixed assets	(8,524)	(3,004)
Net cash used in Investing activities	(8,098)	(1,795)
Cash flows from financing activities		
Repayments of borrowing	(51,430)	(67,781)
Loan interest paid	(1,353)	(2,161)
Net cash used in financing activities	(52,783)	(69,942)
Change in cash and cash equivalents in the year	417,698	(436,842)
Cash and cash equivalents at the beginning of the year	1,162,132	1,598,974
Cash and cash equivalents at the end of the year	1,579,830	1,162,132

The notes on pages 21 to 38 form part of these financial statements

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (second edition - October 2019) - ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") and the Companies Act 2014.

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

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

1.2 Going concern

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

1.3 Company status

The Charity is an Irish registered company limited by guarantee under part 18 of the Companies Act 2014 with a registered office at Unit 2, Leopardstown Business Centre, Ballyogan Avenue, Leopardstown, Dublin 18, under company number 365449. The members of the company are the Directors named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to €1 per member of the Charity.

1.4 Fund accounting

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.5 Income

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

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

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

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

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

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

1.6 Government grants

Grants of a revenue nature are recognised in the Statement of financial activities in the same period as the related expenditure.

The Temporary Wage Subsidy Scheme is not classified as a government grant. Amounts received under this scheme are netted off against scheme payment obligations. Any excess funds received are recognised as a liability at the reporting date.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.7 Expenditure

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

Fundraising costs are those incurred in seeking voluntary contributions. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at headquarters.

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

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

All expenditure is inclusive of irrecoverable VAT.

1.8 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

1.9 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.10 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.

1.11 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.

1.12 Cash at bank and in hand

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

1.13 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.

1.14 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.

1.15 Pensions

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.16 Critical accounting estimates and areas of judgment

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

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

2. Income from donations and legacies

	Unrestricted funds 2020 €	Total funds 2020 €
Donations	959,843	959,843
Legacies / Bequests	-	-
Donations in kind	54,932	54,932
Total 2020	1,014,775	1,014,775

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

	<i>Unrestricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Donations	797,754	797,754
Legacies / Bequests	1,500	1,500
Donations in kind	206,649	206,649
<i>Total 2019</i>	<i>1,005,903</i>	<i>1,005,903</i>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Income from charitable activities

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

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

	<i>Unrestricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Fundraising events and activities	193,086	193,086
External events and challenges	434,014	434,014
<i>Total 2019</i>	<i>627,100</i>	<i>627,100</i>

4. Investment Income

	Unrestricted funds 2020 €	Total funds 2020 €
Bank deposit interest	426	426

	<i>Unrestricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Bank deposit interest	1,209	1,209

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 €	Total funds 2020 €
Wish granting	808,654	808,654
Wish granting support costs	85,798	85,798
Total 2020	894,452	894,452
	<i>Unrestricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Wish granting	1,851,275	1,851,275
Wish granting support costs	156,481	156,481
<i>Total 2019</i>	<i>2,007,756</i>	<i>2,007,756</i>

6. Analysis of expenditure by activities

	Other direct costs 2020 €	Wish granting activities 2020 €	Support costs 2020 €	Total funds 2020 €
Wish granting	569,911	238,743	-	808,654
Wish granting support costs	-	-	85,798	85,798
Total 2020	569,911	238,743	85,798	894,452

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Analysis of expenditure by activities (continued)

	<i>Other direct costs 2019 €</i>	<i>Wish granting activities 2019 €</i>	<i>Support costs 2019 €</i>	<i>Total funds 2019 €</i>
Wish granting	908,515	942,760	-	1,851,275
Wish granting support costs	-	-	156,481	156,481
Total 2019	908,515	942,760	156,481	2,007,756

Analysis of direct costs

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

	<i>Wish Granting 2019 €</i>	<i>Total funds 2019 €</i>
Staff costs	875,682	875,682
Depreciation	32,833	32,833
Total 2019	908,515	908,515

Analysis of support costs

	<i>Support costs 2020 €</i>	<i>Total funds 2020 €</i>
Wish granting	85,798	85,798

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

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

	<i>Support costs 2019 €</i>	<i>Total funds 2019 €</i>
Wish granting	<u>156,481</u>	<u>156,481</u>
7. Auditors' remuneration		
	2020 €	2019 €
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	8,505	8,505
Fees payable to the Charity's auditor in respect of: All non-audit services not included above - tax / payroll services	<u>406</u>	<u>400</u>
8. Staff costs		
	2020 €	2019 €
Wages and salaries	481,931	780,401
Social security costs	44,765	80,514
Pension and PHI	11,593	14,767
	<u>538,289</u>	<u>875,682</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8. Staff costs (continued)

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

	2020 No.	2019 No.
Management	4	5
Staff	9	14
	<u>13</u>	<u>19</u>

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

	2020 No.	2019 No.
In the band €60,001 - €70,000	1	1
In the band €80,001 - €90,000	1	-
In the band €90,001 - €100,000	-	1

9. Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2019 - €NIL).

During the year ended 31 December 2020, no Director expenses have been incurred (2019 - €NIL).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. Tangible fixed assets

	Freehold property €	Fixtures and fittings €	Office equipment €	Computer equipment €	Other fixed assets €	Total €
Cost or valuation						
At 1 January 2020	500,000	53,598	16,033	38,457	50,329	658,417
Additions	-	-	-	8,524	-	8,524
Disposals	-	(17,975)	(16,033)	(31,219)	(27,823)	(93,050)
At 31 December 2020	<u>500,000</u>	<u>35,623</u>	<u>-</u>	<u>15,762</u>	<u>22,506</u>	<u>573,891</u>
Depreciation						
At 1 January 2020	91,920	40,700	15,822	35,096	35,982	219,520
Charge for the year	10,000	7,548	211	3,888	9,977	31,624
On disposals	-	(17,975)	(16,033)	(31,219)	(27,823)	(93,050)
At 31 December 2020	<u>101,920</u>	<u>30,273</u>	<u>-</u>	<u>7,765</u>	<u>18,136</u>	<u>158,094</u>
Net book value						
At 31 December 2020	<u>398,080</u>	<u>5,350</u>	<u>-</u>	<u>7,997</u>	<u>4,370</u>	<u>415,797</u>
At 31 December 2019	<u>408,080</u>	<u>12,898</u>	<u>211</u>	<u>3,361</u>	<u>14,347</u>	<u>438,897</u>

During the year, old fully-depreciated assets of €93,050 were removed from the asset register.

11. Stocks

	2020 €	2019 €
Fundraising stocks	<u>3,469</u>	<u>5,039</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

12. Debtors

	2020 €	2019 €
Due within one year		
Trade debtors	11,281	21,961
Accrued income	89,805	57,882
Prepayments	10,913	21,613
	<u>111,999</u>	<u>101,456</u>

13. Current liabilities

	2020 €	2019 €
Credit card	8,276	11,807
Bank loans	53,556	69,159
Trade creditors	-	23,467
Amounts owed to associated undertakings	36,000	43,250
Taxation and social security	20,529	20,863
Other creditors	1,451	1,972
Accruals	111,149	94,740
	<u>230,961</u>	<u>265,258</u>

14. Non-current liabilities

	2020 €	2019 €
Bank loans	<u>31,131</u>	<u>66,959</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Included within the above are amounts falling due as follows:

	2020 €	2019 €
Between one and two years		
Bank loans	<u>5,460</u>	<u>37,650</u>
Between two and five years		
Bank loans	<u>16,517</u>	<u>16,471</u>
Over five years		
Bank loans	<u>9,154</u>	<u>12,838</u>

Bank of Ireland hold a first legal charge over the property at Unit 2, Leopardstown Business Centre, Co. Dublin registered in the name of the company. The total outstanding on foot of the charge was €84,687 as at 31 December 2020 (2019: €136,118).

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Statement of funds

Statement of funds - current year

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 €</i>	<i>Income €</i>	<i>Expenditure €</i>	<i>Balance at 31 December 2019 €</i>
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>1,264,705</u>	<u>1,634,212</u>	<u>(2,161,803)</u>	<u>737,114</u>
Total Unrestricted funds	<u>1,914,705</u>	<u>1,634,212</u>	<u>(2,161,803)</u>	<u>1,387,114</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 €	Total funds 2020 €
Tangible fixed assets	415,797	415,797
Current assets	1,703,574	1,703,574
Current liabilities	(213,521)	(213,521)
Non-current liabilities	(48,571)	(48,571)
Total	<u>1,857,279</u>	<u>1,857,279</u>

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 €</i>	<i>Total funds 2019 €</i>
Tangible fixed assets	438,897	438,897
Current assets	1,280,434	1,280,434
Current liabilities	(265,258)	(265,258)
Non-current liabilities	(66,959)	(66,959)
Total	1,387,114	1,387,114

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

	2020 €	2019 €
Net income/expenditure for the period (as per Statement of Financial Activities)	470,165	(527,591)
Adjustments for:		
Depreciation charges	31,624	32,833
Interest paid	1,353	2,161
Interest received	(426)	(1,209)
Decrease in stocks	1,570	606
Decrease/(increase) in debtors	(10,543)	128,871
Decrease in creditors	(15,164)	(776)
Net cash provided by/(used in) operating activities	478,579	(365,105)

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

18. Analysis of cash and cash equivalents

	2020 €	2019 €
Cash in hand	1,588,106	1,173,939
Credit cards	(8,276)	(11,807)
Total cash and cash equivalents	1,579,830	1,162,132

19. Analysis of changes in net debt

	At 1 January 2020 €	Cash flows €	At 31 December 2020 €
Cash at bank and in hand	1,173,939	414,167	1,588,106
Debt due within 1 year	(80,966)	19,134	(61,832)
Debt due after 1 year	(66,959)	35,828	(31,131)
	1,026,014	469,129	1,495,143

20. Pension commitments

The Charity makes contributions to the PRSA's of some of its employees. Contributions payable are charged to the Statement of financial activities in the financial statements in the period they are payable. Contributions outstanding at the reporting date and paid post period end were €1,408 (2019: €1,894).

21. Related party transactions

During the year ended 31 December 2020 the Charity incurred affiliation fees of €25,502 (2019: €41,100) to Make-A-Wish International. At 31 December 2020 an amount of €36,000 (2019: €67,274) 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 2020, the Charity paid wish assist costs for assistance from affiliates in the amount of €2,418 (2019: €25,994). 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 (2019: €11,050). These fees are for assistance provided by the Charity for children from other countries whose wish is to visit Ireland.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

22. Post balance sheet events

As outlined in the Directors' Report, the COVID-19 pandemic and restrictions continue to impact all our activities into 2021. The Board continues to actively monitor this and is taking the necessary steps to minimise the impact on our wish families and on our activities in general.

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

23. Approval of financial statements

The financial statements for the year ended 31 December 2020 were approved and authorised for issue by the Directors on 22 April 2021.



Kate's Wish Story

10-year-old Kate from Clare loves to feel the wind in her hair and so we were delighted to grant her wish for an e-bike and trailer!

Kate's Mum told us, "As you will see, she absolutely loves her new trailer, and the e-bike for Paul has made pulling her along at speed no problem - the faster the better! She is so cosy in her beautiful pink blanket, and her Make-A-Wish Teddy and dog Poppy have to go along too. Hail, rain or snow, we will get out and about.

But the wish is not only for Kate. So many times the other members of the family have asked to go for a family hike or cycle, but we were not able to make that spur-of-the-moment choice as Kate could not come, so we could only go if it was pre-arranged with care assistance or grandparents.

The simple everyday option that most people take for granted is now possible for our family and for this, we are so grateful. We are already planning our trip west to cycle the Greenway - something we have been putting off as we were not quite ready to go without Kate. Now we won't have to!"

Thanks to the continued support of partners, volunteers, and the general public, we have been able to continue to safely bring hope, strength and joy to seriously ill children across Ireland.

Thank you for making wishes come true!

To Ailbhe & all the team at Make a Wish,
This is just a note to say a HUGE thank you for making Tom's wish come through with our amazing trip to Center parcs - we all loved it & you made Tom & his family feel very special. Thank you for all that you do.

I had a great time glamping. I really appreciate all the things you and your team got me. Me and my brother loved kayaking and were really good. My dad was ok with it and my mom didn't like it. We played monopoly fortnite alot and read alot. Me and my brother went swimming a little too. Arenal it was a great experince.
best wishes, Patrik

Thank you so much for making Joshua's wish come true!!
Love

Joshua & family xx

www.makeawish.ie

