MAKE-A-WISH® Ireland

"I wish to go on a sun holiday"

Matthew, Age 9
living with Portal Vein Thrombosis
and a Rare Clotting Deficiency
had his wish come true!

ANNUAL REPORT | 2015

Our children live with the following illnesses

Acute Lymphoblastic Leukaemia
Acute Myeloid Leukaemia
Acquired Immune Deficiency Syndrome
Aplastic Anaemia
Biliary Atresia
Bone Marrow/Stem cell transplant
Cardiomyopathy
Congenital Heart Disease
Congestive Heart Failure
Crohns Disease
Cystic Fibrosis
Cystinosis
Di George Syndrome
Duchenne Muscular Dystrophy
End Stage Renal Disease
Friedrich's Ataxia
Haemophilia
Hunter Syndrome
Hurlers Syndrome
Leukodystrophy
Liver Cancer
Liver Failure
Medullablastoma
Microcephaly
Mitochondrial Disease
Nasopharyngeal Carcinoma
Nephrotic Syndrome
Neuroblastoma
Neurofibromatosis
Non-Hodgkins Lymphoma
Optic Glioma
Osteosarcoma
Ovarian Cancer
Prader-Willi Syndrome
Primary Pulmonary Hypertension
Pulmonary Fibrosis
Rare Chromosome Disorder
Rhabdomyosarcoma
Sickle Cell Disease
Spinal Muscular Atrophy Type II
Testicular Cancer
Thyroid Cancer
Von Willebrands Disease
Wilms Tumour

Hospitals we work with

Beaumont Hospital
Cavan General Hospital
Central Remedial Clinic
Children's University Hospital
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
Our Lady of Lourdes Hospital
Our Lady's Children's Hospital
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 Misercordiae Hospital
University College Hospital, Galway
University Hospital, Limerick
University Hospital, Waterford

99% of parents
reported that the wish experience gave their children
increased feelings of happiness
*and **96%** said that the wish experience*
strengthened their families. *

**"Wish Impact Study Results – Second Phase: Jan. – Aug. 2011" (consolidated results), Nov. 2, 2011.*

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MAKE-A-WISH® Ireland

www.makeawish.ie

Review of the Year

Dear Friends,

We are delighted to bring you our 2015 Annual Report, following another incredible year of some truly amazing children and their own unique wishes. Make-A-Wish Ireland receives no government funding and is entirely reliant on our own fundraising efforts. However, thanks to the determination and resilience of the Make-A-Wish team and the generosity of the public, our corporate partners and associations, we ended the year with an outstanding result, with income reaching €2.1m, a level not seen since 2009. As ever, in our Annual Report, Make-A-Wish Ireland seeks to be as open and transparent as possible as to how our funds are spent. We are pleased that we continue to comply with high standards of corporate governance and good practice.

We granted 174 very special wishes in 2015 to remarkable children and their families. Your generosity has made an unforgettable impact on these childrens' lives, just like Matthew who lives with portal vein thrombosis and also a rare clotting deficiency whose wish was to go on a sun holiday. Our goal in 2016 is to grant 225 life-changing wishes to courageous wish children, this will be the largest number of wishes ever granted in our history.

We hope that this Annual Report inspires your continued support of our vital work. For more information on Make-A-Wish Ireland and the wonderful wishes we grant, please visit www.makeawish.ie.

Marie Joyce
Chairperson

Susan O'Dwyer
Chief Executive

The impact of a wish

"Your kind and generous act was out of the world. We didn't dream our little lady could be so over the moon with the whole experience from start to finish. That goes for all of us too! Thank you from the bottom of our hearts and to the extremely generous company who donated the funds. An experience of a lifetime."

Wish Mum

"We were all so excited on match day and thank God United got a goal as the girls were getting a little worried. To see their reaction when the goal went in was just amazing. They now have a very special memory which I know will cloud out others. Your attention to detail and how we were looked after was just brilliant and we didn't have to worry about a single thing. Thank you, thank you, thank you."

Wish Dad

Thank you so much for making Abbey's wish come true. We as a family, and Abbey, had the most amazing time and have memories we will cherish forever. Thank you wishgranters for everything and making her wish so magical.''

Wish Mum

MAKE-A-WISH® Ireland

Wishgranting Review

The wishgranting team had the privilege of granting 174 wishes in 2015 for some truly amazing children throughout the country.

A wish is not just a fleeting whimsical gift to a child who is very sick. We work with a wish child, tapping into their imagination and try to capture their one true wish, which is often a surprise to them and their parents. We then fulfil the wish in a manner which we hope is beyond the child's expectations. We do all this to give them a chance of becoming a child again, forgetting about their illness, treatment and prognosis.

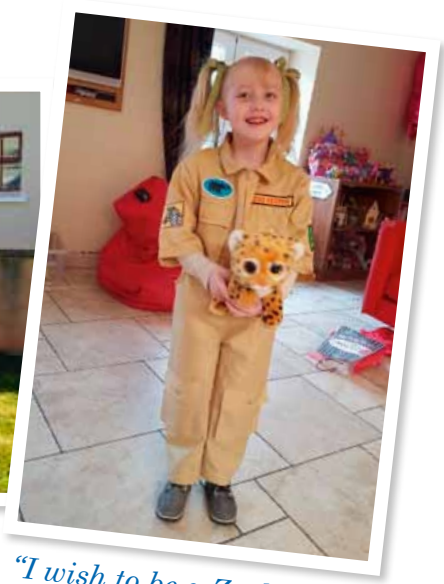
From the countless testimonies of the families we help, we know it is not just the child that is positively impacted, but their parents, siblings, friends and often entire communities. I would like to thank the children and our wish families for allowing us to be a part of their special moments and our many volunteers nationwide, without whom these wishes could not be granted.

Cathy Elliott

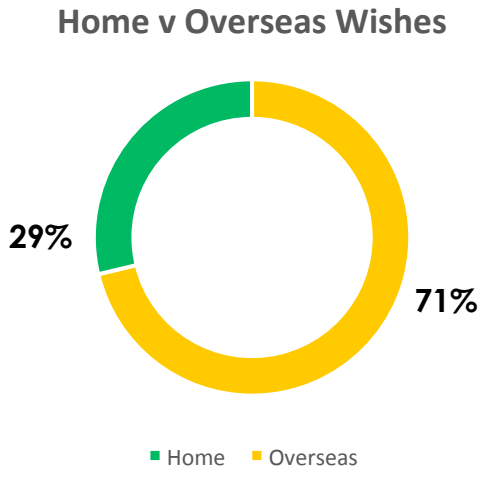
Cathy Elliott
Wishgranting Manager

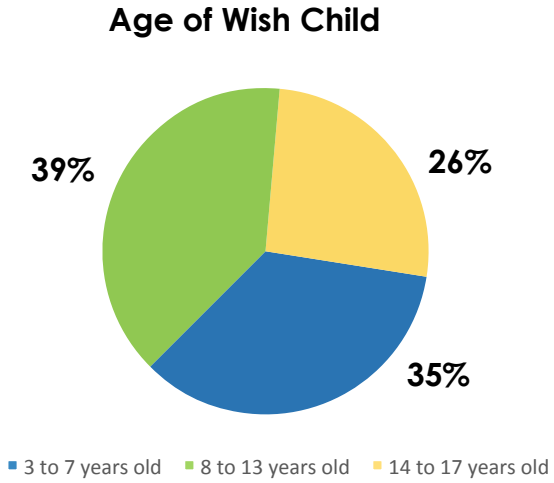
"I wish to meet princess Elsa!"

"I wish to have an ice-cream bike!"

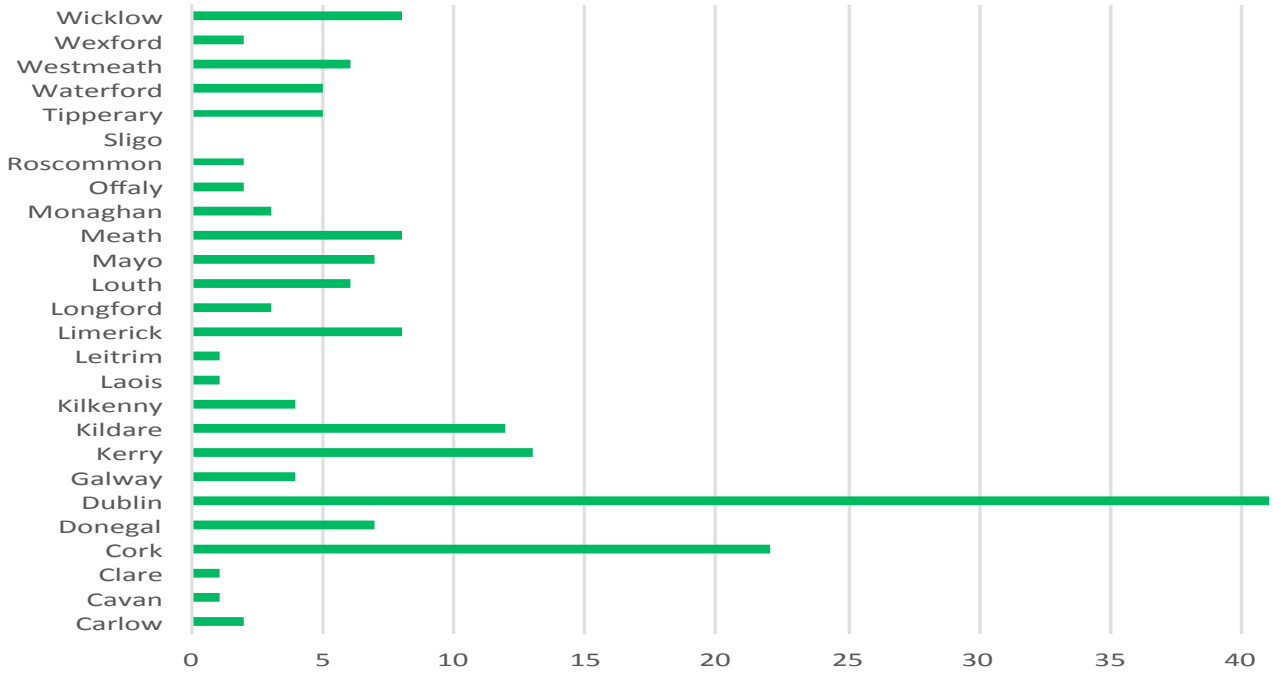


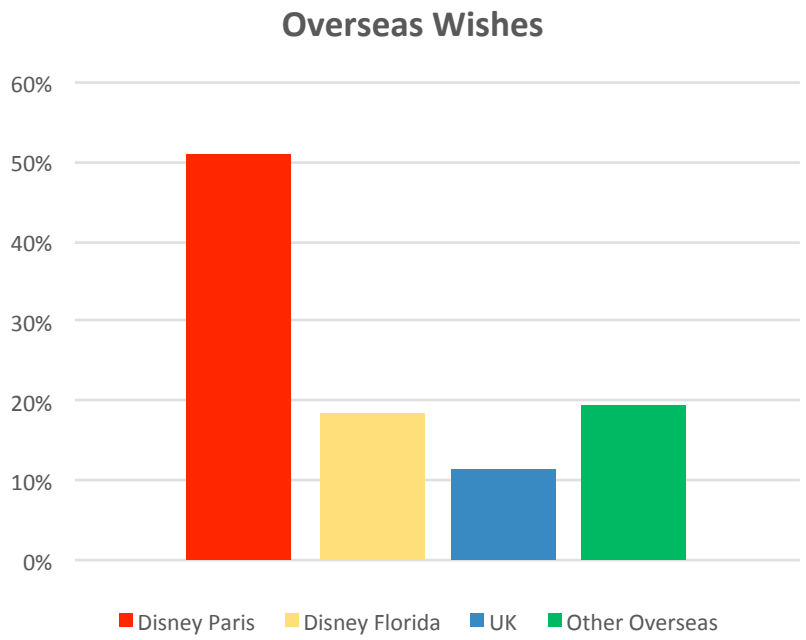
"I wish to be a Zookeeper!"

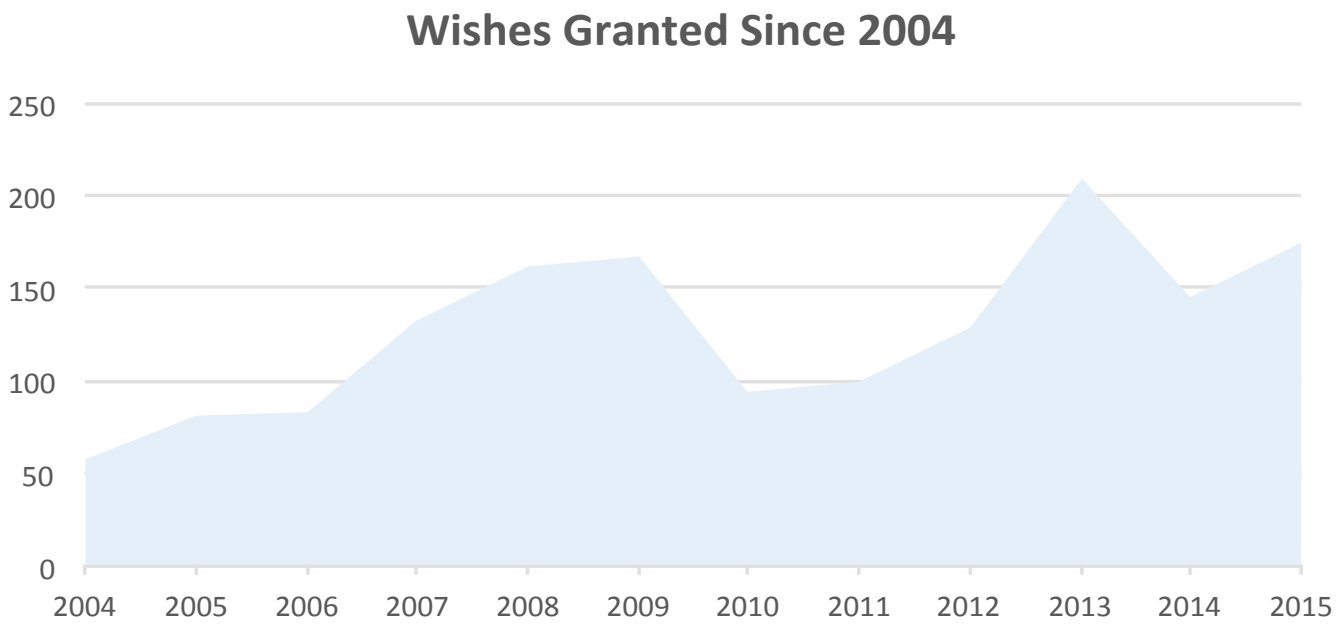




Wishes Granted by County




Overseas Wishes
60%
50%
40%
30%
20%
10%
0%
Disney Paris
Disney Florida
UK
Other Overseas


Wishes Granted Since 2004
250
200
150
100
50
0
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015

Volunteer Review

Our volunteers remain an integral part of what we do in Make-A-Wish Ireland; it is no exaggeration to say that we could not operate without them. At the end of 2015, we had a total of 186 active volunteers spread across 26 counties. Volunteer committees are being set up in every county in order to support wishgranting and fundraising activities. These committees have been and will continue to be a huge support to Make-A-Wish.

- **Wishgranting:** Volunteers assist in determining a child's one true wish.
- **Fundraising:** Volunteers support key fundraising events, hold their own fundraisers and help to raise awareness of the charity throughout the country.
- **School Visit Representatives:** Volunteers visit schools on our behalf, presenting to students about Make-A-Wish Ireland and represent us at cheque presentations.
- **Office administration:** Assistance with administrative duties in the office.

The support the volunteers give us is overwhelming and we would like to say a special thank you to each and every volunteer who has helped us throughout the year.

Barbara Kilbride

Barbara Kilbride
Head of Volunteer Relations

Wish Band Day

Dublin Marathon

Women's Mini Marathon

Volunteers

"As a wish granting volunteer it has been my absolute pleasure to meet so many courageous children and their families. Just to play a small part in bringing a bright smile to a face that has been battling a life-threatening illness has been both hugely rewarding and humbling for me personally. I hold this wonderful charity, its staff and the people I've met through them very dear to my heart". ***Cathy McCloskey***

"I have been a volunteer with Make-A-Wish for over four years now. I have seen children with life threatening illnesses come to life and brighten up an entire room when they have gotten to meet their hero. I have been amazed by the courage and the strength of families and the strong bond they share as they battle the child's illness together. I wish I could do magic to cure all illnesses but I can't. If in some small way I can help a child and their families forget about hospitals and doctors' appointments for just a short time and have the time of their lives, well that's a special kind of magic". ***Keith Robinson***

"I heard about Make-A-Wish in college a couple of years ago and opted to get involved – I'm so glad I did! Such a fantastic group of people who all work so hard to make these wishes come true for some of the most amazing children in the country. Fundraising is a huge part of Make-A-Wish. We recently had Wish Day and the support was amazing, from the Make-A-Wish team in Dublin to total strangers on the street. Such an amazing thing to be a part of!" ***Méabh MacManamon***

Fundraising and Corporate Review

Make-A-Wish are privileged to have the support of amazing individuals and associations who partner with us to help us make special wishes come true.

As you can see from the imagery of some of the fantastic events that took place in 2015, hundreds of wonderful people across the country give up their time to raise money for Make-A-Wish. Without them, we simply could not make a difference to the lives of so many children.

It's also true to say that Make-A-Wish simply could not achieve our goals without corporate partnerships. Companies like Woodie's, Maxol, Leaves, Dealz and so many others. As we receive no government funding at all, the development of partnerships with corporate partners across Ireland has a direct and meaningful impact on so many wish children. For us, in Make-A-Wish, the passion, care and enthusiasm from colleagues across Ireland is truly inspirational.

As we look forward to 2016/2017 and our 25th anniversary, we are more optimistic than ever before that our future looks bright. This is due to the passion and belief that the partners and community fundraisers of Make-A-Wish have in the organisation.

A huge and heartfelt thanks to all of our heroic community fundraisers, corporate partners and associations on behalf of the Make-A-Wish team, our wish children and their families.

Irene Timmins
Head of Fundraising

Gareth Crowe
Corporate Manager

MAKE-A-WISH® Ireland

www.makeawish.ie

A snapshot of some of our fantastic supporters

The New Ireland Assurance iCycle

Cannonball Run 2015

The Jones Engineering cycle

Our wonderful friends at Christmas FM

MAKE·A·WISH® Ireland

www.makeawish.ie

Our Corporate Family!

Maxol Bake Sale

Dealz proudly supporting Make-A-Wish since 2011

Maxol's "Wash for Wishes"

Woodies' WOW Campaign

MAKE-A-WISH®
Ireland

www.makeawish.ie

Matthew's Story

Matthew age 14, living with Craniopharyngioma, from Donegal had a very different wish request. His wish was to attend the Royal Edinburgh Military Tattoo, (an annual festival of Military Tattoos performed by British Armed Forces, Commonwealth and International Military Bands and display teams) on the esplanade of Edinburgh Castle.

His wish didn't stop there, he wanted to wear an authentic Scottish outfit and play the snare drums. With some investigating and assistance from our colleagues at Make-A-Wish UK, Matthew and his family flew out to Edinburgh where they had an action packed wish planned for them.

He visited the Kilt Store where they happily helped him to get fitted for his outfit and ready to perform that night. Matthew and his family attended the Tattoo, and were also treated to a behind the scenes tour, meeting many of the bands and getting photographs with some of his favourites. Matthew was especially delighted to meet the Top Secret Band who only play there every three years. He also got the opportunity to show them how good a drummer he really is!

Ruby's Story

Ruby age 8, living with Acute Lymphoblastic Leukaemia, wished to be a Farmer. Ruby's wish took place over three days, as there were too many things to pack into just one day! She and her family arrived at The Farm, Grenagh in Co. Cork where they were expecting Ruby for a busy day of threshing.

Decked out in her new red Hunter Wellies, Ruby covered the 40 acres of land on a tractor, used the barrel train ride, the pedal karts, and mini tractors. Not just there for the threshing, she also got up close and personal with the cows, sheep, horses, hens, ducks, pigs, birds and donkeys. She collected eggs, dug up potatoes and was photographed doing all her chores, so she could have wonderful memories.

After her busy day on the farm, Ruby and her family checked into The Blarney Hotel & Golf Resort, for some well-earned relaxation. They visited Blarney Castle and made great use of the leisure facilities and outdoor playground area.

On the third day of her wish she visited the Donkey Sanctuary where their fantastic team gave her a day to remember. The family were greeted by the Donkey Sanctuary staff and 'Piggs' the donkey and enjoyed a party atmosphere in the canteen with sweets and treats for everyone!

They then got a grand tour of The Sanctuary, met, groomed and fed the donkeys, had a spin in the tractor and rode on 'Crunchie' the donkey. Ruby toured the Donkey Hospital where she bandaged and examined 'Dopey', made gingernut sandwiches for the 'Super Grannies' donkey group and then travelled in style in the Donkey Sanctuary lorry to Knockardbane Farm. Here she was greeted by the staff and 'Dessie' the donkey, the family then enjoyed a walk around while completing the treasure hunt and experiencing the 'Haunted Stable' before being presented with a lifelong adoption certificate of 'Orlaith-Jane' and a Donkey Sanctuary Ambassador framed certificate.

The family were showered with souvenirs to remember Ruby's wish and they said that 'they were humbled and blown away by the extraordinary effort and the treatment that they received.'

Board and Committees

Marie Joyce
Chairperson
Chief Financial Officer
NTR plc

Marie Treacy
Treasurer
Chartered Accountant

Laurence Crowley
Director

Basil Elnazir
PhD, FRCPCH, FRCPI, DCH.
Consultant Paediatrician

Olivia Gaynor-Long
Director

Mark Henry
Central Marketing Director
Tourism Ireland

Orlaith McCarthy
Solicitor
Byrne Wallace

Fiona Mullan
Director, HR EMEA
Facebook

Gerry Prizeman
Principal
Prizeman Consulting

Connor Quigley
Ahern Rudden Quigley

Audit Committee
Marie Treacy (Chair)
Orlaith McCarthy
Connor Quigley

Nominations/Remunerations Committee
Laurence Crowley (Chair)
Fiona Mullan
Gerry Prizeman

Key Metrics

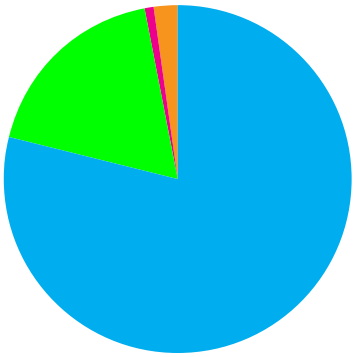
Type of Wishes

- To Go 66%
- To Meet 15%
- To Have 18%
- To Be 1%

Source of Funds

- Donations 48%
- Donations in Kind 8%
- External Events 12%
- Marathons & Challenges 10%
- Wish Band Day 4%
- Other 18%

Of the Funds Available to Grant Wishes



- Wishes 79%
- Support 18%
- Fundraising 1%
- Governance 2%

Registered number: 365449
Charity number: 15267

MAKE-A-WISH FOUNDATION LIMITED

(A Company Limited by Guarantee)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2015

MAKE-A-WISH FOUNDATION LIMITED
(A Company Limited by Guarantee)

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LEGAL AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS DIRECTORS AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2015

Directors

Marie Joyce (Chair)
Jason Berry (resigned 5 December 2015)
Laurence Crowley
Basil Elnazir
Olivia Gaynor Long
Louis Harkin (resigned 5 December 2015)
Mark Henry
Angela Keegan (resigned 21 May 2015)
Orlaith McCarthy
Fiona Mullan (appointed 21 May 2015)
Gerry Prizeman
Connor Quigley
Marie Treacy

Company registered number

365449

Charity number

15267

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 & Partners Limited, 16 Mellifont Avenue, Dun Laoghaire, Co. Dublin

Bankers

Bank of Ireland, St. Stephens Green, Dublin 2

Solicitors

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

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2015

The Board of Directors present their annual report together with the audited financial statements of Make-A-Wish Foundation Limited (the "company"; the "Charity") for the year ended 31 December 2015. The Directors confirm that the Directors' Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice ("SORP") "Accounting and Reporting by Charities" applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard 102 ("FRS102").

OBJECTIVE AND ACTIVITIES

a. Policies and objectives

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 may be utilised to achieve this objective.

b. Strategies for achieving objectives

The strategies which the Charity has adopted in order to achieve its objective are to enlist, solicit and seek corporate and individual funding, to raise and increase public awareness of Make-A-Wish Foundation Limited and to establish relationships with the medical community.

During the year, the Board of Directors and management conducted a strategic review of the Charity's operations and direction, which focused on four core areas of wish granting, volunteering, fundraising and marketing. This review has updated the three year strategy for the Charity, with defined qualitative and quantitative goals and targets across the four core areas, supported by strengthened and more detailed reporting and monitoring systems.

The Charity's goal is to increase the level of funds raised, in order to grant as many wishes as possible from its backlog of pending applications. At the same time the Charity wishes to maintain the magic of the wish and the joyful experience for the children and their families. This activity is further being supported by a growing, dedicated, well trained, and passionate network of volunteers across the country, which the Charity aims to develop further in 2016.

c. Activities for achieving objectives

In 2015, 174 (2014: 145) wishes were granted to children. The Charity appreciates the continued passion and commitment of corporates, donors, fundraisers, schools and volunteers. The level of wishes granted is a testament to the generosity of the Charity's corporate and personal donors as well as the strength and dynamism of its staff and volunteers. The results for 2015 position the Charity well for 2016 when it is hoped that 225 wishes will be granted. In addition, the strategy adopted by the Board of Directors is expected to continue to promote and develop ideas, initiatives and activities that will enable the Charity to achieve its objectives of granting wishes for a greater number of children into 2016 and beyond.

d. Volunteers

The Charity has approximately 200 volunteers nationwide. They are involved in all aspects of the organisation including wish granting, fundraising and office administration. The time commitment of volunteers depends on their work and family circumstances and the Charity recognises and appreciates any time a volunteer can give.

ACHIEVEMENTS AND PERFORMANCE

a. Key performance indicators

The Charity has identified key performance indicators, which are focused on by management and the Board of Directors, as follows:

- Number of wishes granted
- Average cost of a wish
- Net income generated
- Cash balance at period end to fund objectives

These key performance indicators are reviewed on a monthly basis by management and discussed at each Board of Directors meeting.

b. Review of activities

During the year, the Charity raised funds through public donations and various specialist fundraising events. Costs included direct costs of fundraising as well as various indirect support and administrative costs.

The Charity was delighted to grow the number of wishes granted from 145 wishes in 2014 to 174 wishes in 2015. Raising funds continues to be challenging and without the support of its donors and its corporate partners and the fantastic support of its volunteer community, the Charity would not have been able to grow the wishes granted so significantly. Following the success of fundraising campaigns by its corporate partners, in particular in the latter part of 2015, the Charity will be in a position to increase its wishes significantly in 2016 with a target of 225 wishes set.

The results for the year are set out in the Statement of Financial Activities on page 10 of the financial statements.

c. Investment policy and performance

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

Investment income was down compared to 2014, due to the decrease in interest rates over the course of the year.

d. Factors relevant to achieve objectives

There are three key factors relevant to the Charity to enable it to achieve it's objectives and these are:

- A focussed fundraising strategy that is built on innovation and engagement with the public;
- An executive management team that continue to perform in their key roles and objectives and
- A Board of Directors that support the executive management team.

FINANCIAL REVIEW

a. 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. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial risk management objectives and policies

The Charity's financial risk management objectives and policies involve identifying risks and opportunities across the Charity, assessing the potential impact of these risks and providing a method for addressing these impacts by either reducing threats to an acceptable level or achieving opportunities.

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 Board of Directors.

c. Principle 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, so as, to mitigate against and manage such risks.

The principal risks and uncertainties facing the Charity are related to the shortage of skilled volunteers across the whole country and the critical nature and timeliness of external fundraising activities ensuring that funds are available to meet the Charity’s objectives.

d. Reserves policy

The Charity's available reserves at the year end were €1,828,746 (2014: €1,328,521).

It is the policy of Make-A-Wish International that affiliates (including Ireland) maintain unrestricted funds, which are free 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.

e. 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 cash receipts and credit card payments. Management have made strong efforts to strengthen the design and effectiveness of these internal controls and regularly review its controls to ensure they are designed appropriately and working effectively.

f. Principal funding

The Charity raised funds during the year amounting to €2,114,410 (2014: €1,709,666). Principal funding for the year arose from corporate and private donations, gifts in kind, and monies from fundraising activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

The "company"; the "Charity" is registered as a charitable company limited by guarantee, not having a share capital and was set up and constituted under a Memorandum of Association and is a registered charity (number 15267) and was granted charitable status under sections 207 and 208 of Taxes Consolidation Act, 1997.

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 shall be utilised to achieve this objective.

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

b. Method of appointment or election of directors

The oversight of the "company"; the "Charity" is the responsibility of the Board Board of Directors who are elected and co-opted under the terms of the Articles of Association and the management of the company is the responsibility of the Executive.

c. Policies adopted for the induction and training of directors

The Board of Directors promotes 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 Nominations and Remuneration Committee identify and nominate, for the approval of the Board, candidates to fill board vacancies as and when they arise. Candidates are interviewed by the Chair and presented with an induction pack detailing information about the Charity and the role and responsibilities of directors.

d. Organisational strcuture and decision making

The Charity is governed by the Chair and the Board of Directors, who make decisions at Board level regarding strategy in relation to the Charity. The Board met 6 times in 2015 (2014: 6). The Directors have appointed a strategic leadership team and have delegated a range of day to day decision making powers to this strategic leadership team including the chief executive officer, departmental managers and other responsible staff members.

The Charity has two committees that act in conjunction with the Board. The Audit Committee comprises a Chair, Marie Treacy, and two additional Board members, Orlaith McCarthy and Connor Quigley. 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 committee met twice in 2015.

d. Organisational structure and decision making (continued)

The Nominations and Remuneration Committee comprises a Chair, Laurence Crowley, and three additional Board Members, Fiona Mullan, Marie Treacy and Gerry Prizeman. Its primary responsiblity 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 twice in 2015.

e. Related party relationships

The Charity is an affiliate of Make-A-Wish International, which is based in Arizona, USA. There are 39 fellow affiliates worldwide.

Decisions regarding the strategic direction of 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 activiites.

The Charity is sometimes involved with the UK affiliate in relation to fundraising activities that cross the border between the Republic of Ireland and Northern Ireland. Where such situations arise all funds are divided proportionately between the Irish and UK organisations.

f. The Governance Code

The Charity complies with the Governance Code (the "Code") for community, voluntary and charitable organisations in Ireland. The Charity is in compliance with the principles in the Code and a review was conducted on 5 December 2015. 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.

g. Factors relevant to achieve objectives

Targets for wishes can only be achieved by the hard work of both volunteers and wish granting staff members. These targets can only be met if the fundraising department and external fundraisers can, in turn, achieve their targets, in order to have sufficient funding to grant wishes. External elements that can affect their efforts include negative PR in the sector relating to economic downturn, major international disasters and competition in the charity sector.

PLANS FOR THE FUTURE

a. Future developments

The Charity's main target for 2016 is to utilise funds raised in the latter part of 2015 to grant the highest ever number of wishes in 2016 and also to increase funds raised in order to sustain or increase this level of wishes. New corporate associations and extending external fundraising efforts is its primary aim, to ensure it continues its mission in both the year ahead and in the coming years.

DIRECTORS' RESPONSIBILITIES STATEMENT

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and Accounting Standards (FRS 102).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Board of Directors at the time when this Directors' Report is approved have confirmed that:

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

AUDITORS

The auditors, Woods & Partners Limited, have indicated their willingness to continue in office. The Directors will propose a motion re-appointing the auditors at a meeting of the Directors.

This report was approved by the Directors on 9 April 2016 and signed on their behalf by:

Marie Joyce
Director

Marie Treacy
Director

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

We have audited the financial statements of Make-A-Wish Foundation Limited for the year ended 31 December 2015 set out on pages 10 to 25. The financial reporting framework that has been applied in their preparation is applicable Irish law and accounting Standards issued by the Financial Reporting Council and promulgated by Chartered Accountants Ireland.

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

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' Responsibilities Statement, the Directors (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2015 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 Generally Accepted Accounting Practice in Ireland (FRS 102); and
- have been prepared in accordance with the requirements of the Companies Act 2014.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2014

-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.
- The financial statements are in agreement with the accounting records.
- In our opinion, the information given in the directors' report is consistent with the financial statements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of our obligation under the Companies Act 2014 to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Companies Act 2014 are not made.

Manus Quinn

for and on behalf of

Woods & Partners Limited

Chartered Accountants & Registered Auditors

16 Mellifont Avenue
Dun Laoghaire
Co. Dublin
9 April 2016

MAKE-A-WISH FOUNDATION LIMITED
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2015

	Note	Unrestricted funds 2015 €	Total funds 2015 €	*Total funds 2014 €*
INCOME FROM:				
Donations and legacies	2	**1,005,121**	**1,005,121**	*1,005,240*
Investments	4	**7,582**	**7,582**	*16,989*
Charitable activities	5	**1,101,707**	**1,101,707**	*687,437*
TOTAL INCOME		**2,114,410**	**2,114,410**	*1,709,666*
EXPENDITURE ON:				
Raising funds	3	**169,069**	**169,069**	*131,484*
Charitable activities	7	**1,445,116**	**1,445,116**	*1,331,421*
TOTAL EXPENDITURE	10	**1,614,185**	**1,614,185**	*1,462,905*
NET INCOME		**500,225**	**500,225**	*246,761*
NET MOVEMENT IN FUNDS		**500,225**	**500,225**	*246,761*
RECONCILIATION OF FUNDS:				
Total funds at 1 January 2015		**1,328,521**	**1,328,521**	*1,081,760*
TOTAL FUNDS AT 31 DECEMBER 2015		**1,828,746**	**1,828,746**	*1,328,521*

All activities relate to continuing operations.

The notes on pages 13 to 25 form part of these financial statements.

MAKE-A-WISH FOUNDATION LIMITED
(A Company Limited by Guarantee)
REGISTERED NUMBER: 365449

BALANCE SHEET
AS AT 31 DECEMBER 2015

	Note	€	2015 €	€	2014 €
FIXED ASSETS					
Tangible assets	15		**458,117**		*472,930*
CURRENT ASSETS					
Stocks	16	**14,623**		*9,690*	
Debtors	17	**148,263**		*304,215*	
Cash at bank and in hand		**1,976,354**		*1,340,847*	
		2,139,240		*1,654,752*	
CREDITORS: amounts falling due within one year	18	**(187,379)**		*(159,039)*	
NET CURRENT ASSETS			**1,951,861**		*1,495,713*
TOTAL ASSETS LESS CURRENT LIABILITIES			**2,409,978**		*1,968,643*
CREDITORS: amounts falling due after more than one year	19		**(581,232)**		*(640,122)*
NET ASSETS			**1,828,746**		*1,328,521*
CHARITY FUNDS					
Unrestricted funds			**1,828,746**		*1,328,521*
TOTAL FUNDS			**1,828,746**		*1,328,521*

The financial statements were approved by the Directors on 9 April 2016 and signed on their behalf by:

Marie Joyce
Director

Marie Treacy
Director

The notes on pages 13-25 form part of these financial statements.

MAKE-A-WISH FOUNDATION LIMITED
(A Company Limited by Guarantee)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015

	Note	2015 €	*2014 €*
Cash flows from operating activities			
Net cash provided by operating activities	21	**694,841**	*159,429*
Cash flows from investing activities:			
Interest		**8,761**	*16,989*
Purchase of property, plant and equipment		**(3,116)**	*(10,325)*
Net cash provided by investing activities		**5,645**	*6,664*
Cash flows from financing activities:			
Repayments of borrowings		**(67,679)**	*(298,788)*
Net cash used in financing activities		**(67,679)**	*(298,788)*
Change in cash and cash equivalents in the year		**632,807**	*(132,695)*
Cash and cash equivalents brought forward		**1,319,730**	*1,452,425*
Cash and cash equivalents carried forward	22	**1,952,537**	*1,319,730*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - ("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 Limited 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.

1.2 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.
In accordance with FRS 102, a reconciliation of opening balances is provided here:

Reconciliation of reported net income	**31 December 2014 €**
Net income as previously stated	**246,761**
Adjustment for gains/(losses) on investments now treated as a component of net income	**-**
Net income as restated as at 31 December 2014	**246,761**

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Directors named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to €1 per member of the company.

1. ACCOUNTING POLICIES (continued)

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 company 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 notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

1.5 Income

All income is recognised once the company 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 company 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 company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company 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 company 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 company 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 company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time 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 company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

1. ACCOUNTING POLICIES (continued)

1.6 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. 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. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Over 50 years
Fixtures and fittings	-	20% Straight line
Office equipment	-	20% Straight line
Computer equipment	-	33.33% Straight line
Other fixed assets	-	33.33% Straight line

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the bank.

1.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount repaid net of any trade discounts due.

1.11 Cash at bank and in hand

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

1. ACCOUNTING POLICIES (continued)

1.12 Creditors and provisions

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Taxation

The Charity is exempt from Corporation Tax due to its charitable status. It is also VAT exempt and therefore cannot recover VAT.

1.15 Pensions

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

2. DONATIONS AND LEGACIES

	Unrestricted funds 2015 €	**Total funds 2015 €**	*Total funds 2014 €*
Donations	**1,002,766**	**1,002,766**	*976,317*
Legacies	**2,355**	**2,355**	*28,923*
Total donations and legacies	**1,005,121**	**1,005,121**	*1,005,240*

3. COST OF GENERATING DONATIONS AND LEGACIES

	Unrestricted funds 2015 €	Total funds 2015 €	*Total funds 2014 €*
Fundraising trading expenses			
Marathons	**7,332**	**7,332**	*8,880*
General fundraising costs	**102,283**	**102,283**	*66,293*
Crystal ball	**39,419**	**39,419**	*39,907*
Christmas cards	**4,471**	**4,471**	*2,539*
Wish band day	**15,564**	**15,564**	*13,865*
	169,069	**169,069**	*131,484*

4. INVESTMENT INCOME

	Unrestricted funds 2015 €	Total funds 2015 €	*Total funds 2014 €*
Investment income	**7,582**	**7,582**	*16,989*

Investment income in 2015 and 2014 was all unrestricted.

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2015 €	Total funds 2015 €	*Total funds 2014 €*
Income	**1,101,707**	**1,101,707**	*687,437*

Income from charitable activities in 2015 and 2014 was all unrestricted.

6. ACTIVITIES DIRECTLY UNDERTAKEN

	Wish granting 2015 €	Total 2015 €	*Total 2014 €*
Wish granting	**745,927**	**745,927**	*674,548*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

7. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

SUMMARY BY FUND TYPE

	Unrestricted funds 2015 €	Total funds 2015 €	*Total funds 2014 €*
Wish granting	1,322,372	1,322,372	*1,231,304*
Wish granting support costs	122,744	122,744	*100,117*
	1,445,116	1,445,116	*1,331,421*

SUMMARY BY EXPENDITURE TYPE

	Staff costs 2015 €	Depreciation 2015 €	Other costs 2015 €	Total 2015 €	*Total 2014 €*
Wish granting	558,516	17,929	745,927	1,322,372	*1,231,304*
Wish granting support costs	-	-	122,744	122,744	*100,117*
	558,516	17,929	868,671	1,445,116	*1,331,421*

8. OTHER DIRECT COSTS

	Wish granting €	Total 2015 €	*Total 2014 €*
Wages and salaries *	500,574	500,574	*481,680*
Social security costs *	50,443	50,443	*51,403*
Pension cost *	7,499	7,499	*7,499*
Depreciation	17,929	17,929	*16,158*
	576,445	576,445	*556,740*

* Classified as staff costs of €558,516 (note 7)

9. SUPPORT COSTS

	Support costs €	Total 2015 €	*Total 2014 €*
Wish granting	122,744	122,744	*100,117*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

10. ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff costs 2015 €	Depreciation 2015 €	Other costs 2015 €	Total 2015 €	*Total 2014 €*
Expenditure on fundraising	-	-	169,069	169,069	*131,484*
Costs of generating funds	-	-	169,069	169,069	*131,484*
Wish granting	558,516	17,929	745,927	1,322,372	*1,231,304*
Wish granting support costs	-	-	122,744	122,744	*100,117*
Charitable activities	558,516	17,929	868,671	1,445,116	*1,331,421*
	558,516	17,929	1,037,740	1,614,185	*1,462,905*

11. ANALYSIS OF RESOURCES EXPENDED BY ACTIVITIES

	Activities undertaken directly 2015 €	Wish granting activities 2015 €	Support costs 2015 €	Total 2015 €	*Total 2014 €*
Wish granting	576,445	745,927	-	1,322,372	*1,231,304*
Wish granting support costs	-	-	122,744	122,744	*100,117*
Total	576,445	745,927	122,744	1,445,116	*1,331,421*

12. NET INCOMING RESOURCES/(RESOURCES EXPENDED)

This is stated after charging:

	2015 €	*2014 €*
Depreciation of tangible fixed assets:		
- owned by the charity	17,929	*16,158*

During the year, no Directors received any remuneration (2014 - €NIL).
During the year, no Directors received any benefits in kind (2014 - €NIL).
During the year, no Directors received any reimbursement of expenses (2014 - €NIL).

13. AUDITORS' REMUNERATION

The Auditor's remuneration amounts to an Audit fee of €8,229 (2014 - €7,638).

14. STAFF COSTS

Staff costs were as follows:

	2015	*2014*
	€	*€*
Wages and salaries	**500,574**	*481,680*
Social security costs	**50,443**	*51,403*
Other pension costs	**7,499**	*7,499*
	558,516	*540,582*

The average monthly number of employees was: 13 (2014: 11) and the average monthly number of equivalent employees during the year was as follows (including casual and part-time staff):

	2015	*2014*
	No.	*No.*
Management	**5**	*5*
Staff	**8**	*6*
	13	*11*

The number of employees whose remuneration was €70,000 or more was:

	2015	*2014*
	No.	*No.*
In the band €90,001 - €100,000	**1**	*1*

15. TANGIBLE FIXED ASSETS

	Freehold property €	Fixtures and fittings €	Office equipment €	Computer equipment €	Other fixed assets €	Total €
Cost or valuation						
At 1 January 2015	**500,000**	**15,663**	**23,879**	**22,853**	**19,164**	**581,559**
Additions	**-**	**2,513**	**603**	**-**	**-**	**3,116**
Disposals	**-**	**(234)**	**(829)**	**-**	**-**	**(1,063)**
At 31 December 2015	**500,000**	**17,942**	**23,653**	**22,853**	**19,164**	**583,612**
Depreciation						
At 1 January 2015	**41,920**	**14,422**	**18,783**	**18,263**	**15,241**	**108,629**
Charge for the year	**10,000**	**-**	**1,767**	**4,590**	**1,572**	**17,929**
On disposals	**-**	**(234)**	**(829)**	**-**	**-**	**(1,063)**
At 31 December 2015	**51,920**	**14,188**	**19,721**	**22,853**	**16,813**	**125,495**
Net book value						
At 31 December 2015	**448,080**	**3,754**	**3,932**	**-**	**2,351**	**458,117**
At 31 December 2014	*458,080*	*1,241*	*5,096*	*4,590*	*3,923*	*472,930*

2014 Comparative Tangible Fixed Assets

	Freehold property €	Fixtures and fittings €	Office equipment €	Computer equipment €	Other fixed assets €	Total €
Cost or valuation						
At 1 January 2015	500,000	15,423	18,558	22,853	14,440	571,234
Additions	-	240	5,321	-	4,764	10,325
As at 31 December 2014	500,000	15,663	23,879	22,853	19,164	581,559
Depreciation						
At 1 January 2014	31,920	13,782	18,558	13,811	14,400	92,471
Charge for year	10,000	640	225	4,452	841	16,158
As at 31 December 2014	41,920	14,422	18,783	18,263	15,241	108,629
Net Book Value						
As at 31 December 2014	458,080	1,241	5,096	4,590	3,963	472,930
As at 31 December 2013	468,080	1,641	-	9,042	-	478,763

16 STOCKS

	2015 €	*2014 €*
Goods for resale and promotional materials	14,623	*9,690*

17. DEBTORS

	2015 €	*2014 €*
Other debtors	129,334	*284,256*
Prepayments and accrued income	18,929	*19,959*
	148,263	*304,215*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015

18. CREDITORS:
Amounts falling due within one year

	2015	*2014*
	€	*€*
Bank overdrafts (note 22)	**23,817**	*21,117*
Bank loans	**54,147**	*48,788*
Trade creditors	**12,838**	*7,618*
PAYE/PRSI	**13,689**	*12,487*
Accruals and deferred income	**82,888**	*69,029*
	187,379	*159,039*

19. CREDITORS:
Amounts falling due after more than one year

	2015	*2014*
	€	*€*
Bank loans	**581,232**	*640,122*

Included within the above are amounts falling due as follows:

	2015	*2014*
	€	*€*
Between one and two years		
Bank loans	**54,147**	*48,788*
Between two and five years		
Bank loans	**216,588**	*195,152*
Over five years		
Bank loans	**310,497**	*396,182*

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

	2015	*2014*
	€	*€*
Repayable by instalments	**310,497**	*396,182*

Bank of Ireland hold a first legal charge over property at Unit 2, Leopardstown Business Centre, Co. Dublin registered in the name of the company. The total outstanding on foot of the charge was €635,379 as at 31 December 2015 (2014: €688,910).

20. STATEMENT OF FUNDS

	Brought forward €	Incoming resources €	Resources expended €	Carried forward €
Designated funds				
Designated Funds - all funds	**650,000**	**-**	**-**	**650,000**
General funds				
General Funds - all funds	**678,521**	**-**	**-**	**678,521**
Other General funds	**-**	**2,114,410**	**(1,614,185)**	**500,225**
	678,521	**2,114,410**	**(1,614,185)**	**1,178,746**
Total Unrestricted funds	**1,328,521**	**2,114,410**	**(1,614,185)**	**1,828,746**
Total funds	**1,328,521**	**2,114,410**	**(1,614,185)**	**1,828,746**

SUMMARY OF FUNDS

	Brought forward €	Incoming resources €	Resources expended €	Carried forward €
Designated funds	**650,000**	**-**	**-**	**650,000**
General funds	**678,521**	**2,114,410**	**(1,614,185)**	**1,178,746**
	1,328,521	**2,114,410**	**(1,614,185)**	**1,828,746**

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

	2015 €	*2014 €*
Net income for the year (as per Statement of Financial Activities)	**500,225**	*246,761*
Adjustment for:		
Depreciation charges	**17,929**	*16,158*
Interest	**(7,582)**	*(16,989)*
Increase in stocks	**(4,933)**	*(9,690)*
Decrease/(increase) in debtors	**155,952**	*(75,056)*
Increase/(decrease) in creditors	**33,250**	*(1,755)*
Net cash provided by operating activities	**694,841**	*159,429*

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2015	*2014*
	€	*€*
Cash in hand	**1,976,354**	*1,340,847*
Overdraft facility repayable on demand (note 18)	**(23,817)**	*(21,117)*
Total	**1,952,537**	*1,319,730*

23. PENSION COMMITMENTS

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

24. RELATED PARTY TRANSACTIONS

During the year ended 31 December 2015 Make-A-Wish Foundation Ireland Limited paid affiliation fees of €31,346 (2014: €22,330) to Make-A-Wish International based in Arizona, USA. Make-A-Wish Foundation Limited 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 2015, Make-A-Wish Foundation Limited paid wish assist expenses on behalf of their affilliates in the amount of €3,813 (2014: €7,312). During the year Make-A-Wish Foundation Limited received wish assist fees of €3,332 (2014: €2,055).

25. Approval of the financial statements

The financial statements for the year ended 31 December 2015 were approved and authorised for issue by the Directors on 9 April 2016.

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MAKE-A-WISH® Ireland

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Text '**MYWISH**' to 50300 to donate €4

100% of the text cost goes to Make-A-Wish, across most network providers. Some providers apply VAT, which means a minimum of €3.26 will go to Make-A-Wish. Service provider LIKECHARITY 014433890

"I wish to meet Santa Clause in the North Pole"

Sean Og , age 8,
living with Chronic ITP
had his wish come true!