

MAKE · A · WISH<sup>®</sup>

Ireland

*Dominik, age 15,  
battling Cerebral Palsy  
had his wish  
come true!*

ANNUAL REPORT | 2013

## Our Children live with the following illnesses

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

## 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 Misericordiae Hospital  
University College Hospital, Galway  
University Hospital, Limerick  
University Hospital, Waterford

*"The National Children's Hospital, Tallaght is delighted to be associated with Make-A-Wish Ireland. We believe the work that Make-A-Wish does in granting wishes to sick children in Ireland brings a glimmer of hope and happiness to families who face day to day treatments and hospital visits. We fully support what Make-A-Wish does because we believe in the difference a wish makes. A wish brings a smile to our children's faces and gives them something to look forward to. The Staff and the Board of the National Children's Hospital value the enrichment that comes with the opportunity to realise their very own special wish."*

### **Medical Advisor:**

**Dr Basil Elnazir PhD (Birmingham),**

*FRCPCH, FRCPI, MRCP(UK), DCH*

bringing joy to the lives of sick children  
and their families

## CONTENTS

## PAGE

Chairman's Statement	4
Chief Executive Review	6
Treasurer Review	8
Wish Granting Review	10
Volunteer Review	12
Board & Committees	16
Financial Statements	20

# Chairman's Statement

On behalf of the staff, management and board, it is my pleasure to present the inaugural Annual Report of Make-A-Wish® Ireland. Despite significant challenges in the charity sector Make-A-Wish Ireland fulfilled the wishes of 210 children living with life threatening illnesses such as Leukaemia, Cystic Fibrosis, Duchenne Muscular Dystrophy. I would like to thank the staff, management and you our donors, and supporters who worked so hard and have given so much to make this possible.

We have always been a well regulated charity and benefit from the governance standards and independent auditing of Make-A-Wish International. I am proud to state that the charity was one of the first in Ireland to sign up to *The Code of Practice for Good Governance of Community, Voluntary and Charitable Organisations in Ireland*. We welcome all initiatives to increase transparency and public confidence in the charity sector, which was damaged towards the latter end of 2013 and we are delighted with the expedited appointment of the Charity Regulator.

Make-A-Wish Ireland receives no government funding. The Board of the Charity is voluntary and is paid no remuneration or expenses. The Board is comprised of Directors and Senior Representatives from the public and private sector. In 2012 the Charity established both a Nominations Committee and an Audit Committee. The Nominations Committee has been very active in 2013 and has strengthened the Board by the addition of four new Directors, Orlaith McCarthy, Marie Treacy, Mark Henry and Gerry Prizeman. In addition, Marie Joyce (our current Treasurer) has been appointed as Chair Elect and will take over the role of Chair



in September 2014. I would like to thank Sean Carey who stepped down from the Charity in 2013 after 7 years. Sean served as both a Director and Secretary of the Charity and his contribution is hugely appreciated. A full profile of the Board is included in the appendix of this report.

The financial position of the Charity is set out in detail in the Treasurer's Report and reflects the delivery of 210 wishes and strong fundraising during 2013. This was greatly assisted by support from Bank of Ireland. The Board, Susan O'Dwyer our CEO and her team are working hard to develop and execute a strategy that will ensure we can continue to fulfil the wishes of our Irish children and their families who are living with life threatening illnesses. We look to the future with hope, strength and joy.

A handwritten signature in black ink, which appears to read 'Kevin Keegan'. The signature is fluid and cursive, written over a white background.

**Kevin Keegan**  
Chairman

*Lydia, age 3,  
fighting neuroblastoma  
had her wish  
come true!*



*“I wish to  
meet Santa”*



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# Chief Executive Review

## Dear Friends,

This year Make-A-Wish Ireland granted a fantastic 210 wishes to children and their families battling life threatening medical conditions. This was an increase of 81 on the number of wishes granted in 2012. The impact of these wishes is not to be underestimated - in the "National survey of the Make-A-Wish community by TCC Group 2011 it was revealed that;

89% of health care professionals surveyed say they believe that the wish experience can influence a wish child's physical health,

99% of families surveyed reported that the wish experience gave their children increased feelings of happiness,

96% of parents said that the wish strengthened their family.

These statistics demonstrate the power of a Wish.

Fundraising has never been more challenging, we appreciate the continued passion and commitment of the Irish public.

In 2013 we took a bold step – to introduce a new fundraising event of our own – Wish Band Day. It was a huge success and allowed us to engage with new volunteers and donors. It has enabled us to fundraise at the grass roots in every county. To all those who volunteered and supported us in your communities, I would like to thank you.

We remain committed to managing an efficient operation, without impacting the quality of our services. We still need the help of you our many dedicated and generous supporters to raise sufficient funds to ensure that we can grant a wish to every child living with life threatening medical conditions.

Make-A-Wish Ireland is fortunate to have a dedicated Board of Directors and a committed



group of volunteers who work hand in hand with the Management of Make-A-Wish to ensure that each child's wish is a special and memorable one.

I would like to make special mention of our Chair, Kevin Keegan who will be leaving our Board later this year after 7 years. Kevin's foresight, passion and commitment have helped to shape Make-A-Wish into the successful charity it is today. On behalf of the Board, staff, volunteers and our wish families I would like to thank him and wish him well for the future. Finally, I would like to thank and acknowledge our committed volunteers, corporate partners, ambassadors, individual donors and our wish families. It is only with this continued support that we are able to share the power of a wish.

We have a saying in Make-A-Wish – "we cannot add days to a child's life but we can add life to a child's day". With your help we look forward to granting more wishes not only in 2014 but also into the future.

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

**Susan O'Dwyer**  
Chief Executive

# The impact of a wish

*"Make-A -Wish Ireland gave Emily and all the family an invaluable chance to have fun, enjoy life, laugh and smile. It gave us time to be a family, doing fun things together and forgetting sickness, hospitals and the drudgery of physio, etc."*

Charles, Wish Dad

*"The work you do is hidden behind the scenes and more people should know how special you all are."*

Nicola, Wish Mum

*"She had the time of her life and I do not think anything could be compared to this trip. We have never seen Emma as happy as she was when she was out there. "*

Sinead, Wish Mum

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# Treasurer Review

The charity's results for the financial year ended 31 December 2013 reflect the increased level of wishgranting during the year and resulted in a net funds outflow of €126,000.

Make-A-Wish saw a modest rise in funds generated, at 5%, €87,000 to €1.7m. Funds raised by the staff of Bank of Ireland, our charity of the year partner, was a key contributor and raised €243,000 during the year. Other important corporate partnerships were with Debenhams, the Dublin Airport Authority, Dealz and a host of other companies and their staff whose donations were critical to the charity in 2013. In addition, donations in kind saw a 44% increase to €326,000, which was driven by the very generous donations of goods and services by Make-A-Wish's suppliers during the process of granting the 210 magical wishes. The charity's inaugural Wish Band Day raised a net total of €42,000 and as a result of this success will now become a regular annual fundraising event. Finally, the contribution from the general public by way of sky dives, marathons, donations from schools, as well as private donations continues to form the bedrock of steady stream funding for the charity year in year out as we fulfill our mission to bring happiness and joy to seriously ill children and their families.

Resources expended increased from €1.4m in 2012 to €1.8m in 2013, primarily driven by the cost of granting a further 81 wishes in 2013 as compared to 2012. There was also an increase in headcount from 9 to 12 and resultant salary costs in order to support the granting of the additional wishes.

The charity's available reserves at 31 December 2013 were €1.1m, of which €650,000 has been designated to fulfil the wishes of children whose applications have been accepted and are waiting in the pipeline, with the balance available



to ensure sufficient continuity in the charity to ensure wishes are capable of being processed and granted. Amounts receivable in debtors at 31 December 2013 of €229,000 was collected in full by the charity post year end.

Looking forward to 2014, the charity of the year partnership with Bank of Ireland was completed in November 2013, and Make-A-Wish as at the date of issue of this report has yet to secure another partnership. Our success in securing a new partnership to replace that with Bank of Ireland will directly impact on our ability to continue to deliver a high volume of wishes in the future.

A handwritten signature in black ink that reads "Marie Joyce". The signature is fluid and cursive.

**Marie Joyce**  
**Treasurer**



*Andrew, age 7,  
battling Nephrotic Syndrome  
had his wish  
come true!*

*“I wish to  
have a puppy”*

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# Wish Granting Review

The wishgranting team had the privilege of being involved with 210 children and their families in 2013, ensuring each wish child was granted their one true wish.

This was a defining year for Make-A-Wish Ireland as it was the most wishes granted by the charity in its 21 years and the most wishes granted by a Make-A-Wish Affiliate per capita.

The team work with our volunteers, the child and their families to fulfil that special wish. Our wishes are categorised under 4 headings:

**I wish to go** - this is our most popular category, with 143 children wishing to go somewhere including; Rome, Disney World Florida, Dublin Zoo, North Pole, Legoland, Slane, Disneyland Resort Paris, Celtic FC Champions League Match, Connemara, Alton Towers, Swimming with dolphins, CERN.

**I wish to have** - is our second most popular category with 37 children wishing to have something including a; mobility Trike, Macbook Pro, Shopping Spree, Xbox One & Smart TV, PS4, BMX Bike, Sensory Bedroom, Play Area, Tree House, Bedroom Makeover, Lego Deathstar, Puppy, Scrambler Bike.

**I wish to be** - we had only one wish this year in this category - to be a Zookeeper.

**I wish to meet** - 29 wishes were granted in this category including wishes to meet; Justin Bieber, the Irish Rugby Football Team, Cinderella, Barney, One Direction, Santa, Beyonce, 50 Cent, Liverpool FC, Macklemore.



## Some of the wishes from 2013 that particularly stood out for us were:

**Maja age 7**, living with Acute Lymphoblastic Leukaemia, met Rapunzel.

**Sé age 4**, living with severe Haemophilia and other illnesses, wished to be a Zookeeper.

**Emily age 15**, living with Freidrich's Ataxia, went swimming with dolphins.

**Andrew age 7**, living with Nephrotic Syndrome wished for a puppy.

I would like to thank the children and our wish families for allowing us to be a part of their special moments.

A handwritten signature in black ink that reads "Cathy Elliott". The signature is written in a cursive style.

**Cathy Elliott**  
Wish Granting Manager

Wilbur and friends promoting  
“Toss the Coin” in association  
with Bank of Ireland



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# Volunteer Review



We rely on growing our network of volunteers for our fundraising and wish granting activities. Without the commitment of all our volunteers, we could not operate. Our dedicated volunteers are invaluable as active team members in three key areas in their local communities:

- **Wish Granters:** Enable us to reach children and their families all over the country to grant wishes
- **Fundraisers:** Organise local events, and supporting events such as Wish Band Day
- **Local representatives:** Enable fundraising by representing us at presentations, school visits and meeting community groups

Our volunteers are supported with training and the assurance of involvement with a transparent and well governed charity. The volunteers can gain invaluable experience, the opportunity to meet like-minded individuals and ultimately a sense of altruism; the opportunity to give something back.

Engaging with our volunteers continues to be a life-line for Make-A-Wish and our ambition is to have a presence in every county and local community. We are constantly looking for the most up to date ways to engage with our volunteers. For 2014 we are developing an online community forum called Wish Net where our volunteers will be able to network virtually online.

So what do we need to do to continue to succeed with this sector? We need more volunteers in specific areas and to recruit a larger network of fundraisers to join us for one off events such as our annual Wish Band Day. Combining this with our dedicated lead volunteer structure that provides a buddy system for volunteers, we are positioned to sustain and grow our greatest assets – our Wishmakers.

*“Never in our wildest dreams could we have organised this by ourselves. It is only when families are put in the situation of having a sick child that it really sinks in all that Make-A-Wish do for families.”*

*Deirdre, Wish Mum*

# Volunteers

"I have been a volunteer with Make-A-Wish Ireland for just over 3 years. I can honestly say that after going on my first wish visit my life has changed. Seeing the joy us volunteers can bring not only to a child but an entire family is an amazing feeling" **Martin Curran - Cork**



"I first became aware of Make-A-Wish in mid - 2001 when our son David, who was seriously ill, was granted a wish, which was to go see New York around Christmas time. His wish came true and we as a family ended up in NY in early Dec. It was a fantastic experience for us all, we just got to forget about treatments, tests, hospitals, doctors etc for a few days and explore and enjoy NYC. We had a really exciting and relaxing time and the organisation and attention to detail was just super. It's difficult for people who are not in this situation to understand or appreciate just how much a break like this means to a family in this situation, but believe me, it's just such a beautiful experience, unfortunately it turned out to be our last major outing together as a complete family as our beloved David left us the following Spring. I myself have now become involved with Make-A-Wish as a volunteer. I find it a hugely rewarding experience helping to bring a bit of joy to other families who find themselves in our situation" **Louis Coyle - Dublin**

"I became a volunteer with Make-A-Wish two and half years ago, and am now a lead volunteer! Having the best experience, meeting so many new people and putting a smile back on faces is only part of my job. Being a wish fairy and delivering wishes to kids is the best feeling in the world – to see their faces light up and focus on something fun and exciting rather than the heartache that some go through. A simple planned event like a coffee morning can raise much needed funds to make their dreams and wishes a reality" **Claire Keogh – Wexford**



"Volunteering for Make-A-Wish is hugely rewarding. To know that you are helping children and young adults with life-threatening medical conditions fulfil what could have been a lifelong dream, or maybe their ultimate wish, is extremely satisfying. You will have taken part in granting children their wish and they can spend the wish day, along with their family, thinking about nothing but the joy and excitement of their chosen experience. The memories that are created that day last a lifetime, not only for the child and their family, but for you too" **Laura Millington - Sligo**

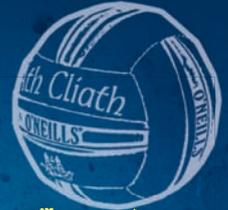
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Ríán, Age 4  
with Hypoplastic Left Heart Syndrome  
I Wish To Meet the real Santa



Conor, Age 7  
with Aplastic Anaemia  
I Wish To play football in Croke  
Park with the Dublin team



*Thank you to our wish families who let us be part of their lives for a short while. Our thoughts will always be with the families who have lost a loved one before their time.*



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Ireland

# Here are some of our wishes from last year.

Luke, Age 8

with Mitochondrial Disorder

I Wish To Have a Barney Party

Paul, Age 10

with Pseudo Von Willebrand Disease

I Wish To Have A Bmx Bike



Harry, Age 5

with Cystic Fibrosis

I Wish To Go To Legoland

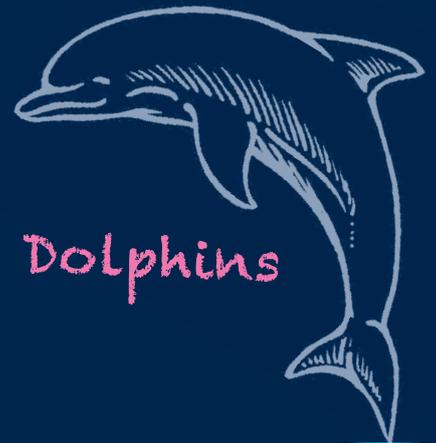


David, Age 16 with Aplastic Anaemia  
I Wish To Do A Helicopter Ride  
Over New York City

Ashleigh, Age 10

with Acute Lymphoblastic Leukaemia

I Wish To Go Swimming With Dolphins



Alan, Age 6

with Acute Lymphoblastic Leukaemia

I Wish To Go In A Ferrari



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# Board & Committees



## **Kevin Keegan - Chairman**

Kevin has been Chairman of the Make-A-Wish Board since November 2009 and is a Board Director since 2008. Kevin is Group HR Director in Ulster Bank, having held senior positions in Greencore, Treasury Holdings, State Street and the Kerry Group.

Kevin is a member of the Institute of Directors and holds a Degree in Psychology from UCD and a Masters in Organisational Psychology from DCU.



## **Marie Joyce - Treasurer**

Marie has been on the Board of Make-A-Wish since April 2011. Marie is currently the Chief Financial Officer of NTR plc. Marie joined NTR in 2004 and has held executive financial and commercial roles across the Group during this time, including Group Commercial Director of NTR and CFO of Wind Capital Group. Prior to NTR, Marie was Senior Director of Strategic Planning for Elan Corporation plc, and was previously an Audit & Corporate Finance Manager at Arthur Andersen. Marie holds a Bachelor of Commerce degree from University College Galway, a Masters in Accounting from the UCD Michael Smurfit Graduate Business School, and is a fellow of the Institute of Chartered Accountants in Ireland.



## **Jason Berry - Secretary**

Jason Berry is an American educated in France, Russia and the US and has been on the board of Make-A-Wish since 2010.

Jason worked briefly in his early years with the US state department in Washington DC. He began his financial career as a trading floor clerk with Target Trading in London in 1998. After moving to Dublin 10 years ago, he moved from Head Trader and a Senior Partner of Saxon Financials to assuming liabilities of the Dublin business. Jason and his partners set up Positive Equity which now has 35 employees and traders and trades European index futures himself.



## Laurence Crowley

Laurence Crowley joined the Make-A-Wish Ireland board in January 2012. Laurence Crowley graduated with a B.Comm from UCD, and then moved on to qualify as an accountant before commencing work with SKC (now known as KPMG) specialising in the area of insolvency. His career, which has spanned decades, has seen him work as Executive Chairman of PJ Carroll, Director at Rothmans International, Director, Deputy Governor, Governor and ultimately Chairman of the Bank of Ireland in 2000, Founding Chairman of the Smurfit Business School at UCD, and Chairman at the Gate Theatre, the President's Gaisce awards and Your Country, Your Call.

Laurence is currently Chairman of Realex Payments, Ecocem, National Centre for Autism and a Government review group into disability services. He also holds Directorships at Aer Lingus, E.S.R.I and Bord Gáis Éireann.



## Louis Harkin

Louis joined the board of Make-A-Wish Ireland in 2011. Louis (BA, MBS, BL) has been practising as a criminal barrister since his retirement as Assistant Commissioner in An Garda Síochána in October 2010. During his time as Assistant Commissioner he led the Strategic Management Initiative in Change Management.



## Mark Henry

Mark joined the Board of Make-A-Wish Ireland in May 2014. Mark is currently the Central Marketing Director of Tourism Ireland, the organisation that promotes overseas tourism to the island of Ireland. From there, he brings his experience in marketing communications, digital marketing and business strategy to Make-A-Wish. Prior to that he worked in the internet services sector in research and strategy management roles.

Mark has both a Masters degree in psychology and a Masters in Business Administration from University College Dublin. He is a director of the Irish Tourist Industry Confederation and of the European Travel Commission.

# Board & Committees



## Angela Keegan

Angela Keegan has been on the board of Make-A-Wish since 2010. Angela is Managing Director of MyHome.ie, Ireland's leading online property service. She joined MyHome.ie in 2005 from telecoms operator EsatBT where, as Director of the SME and Residential business, she was a member of the senior management team for over 7 years. Previously Angela was Managing Director of the internet business Esat Clear and has worked in the computers and financial services sector.



## Olivia Gaynor-Long

Olivia Gaynor-Long has been on the board of Make-A-Wish since 2011. Olivia is owner and Chairperson of Residence Club in Dublin, a private members club which provides a premier business and social environment for its members. In addition to Residence, Olivia is an active investor in a number of private Internet and Technology companies. With over 15 years' experience in International Marketing and Investor Relations, Olivia played a key role in the Initial Public Offering of Parthus Technologies plc.



## Orlaith McCarthy

Orlaith joined the Make-A-Wish board in June 2013. Orlaith works as a solicitor with ByrneWallace specialising in property and family law and all issues affecting private clients. She is trained in the developing practice of Collaborative Law and is an accredited mediator. She enjoys using mediation tactics to seek early resolution to family disputes of all types including those with a succession or commercial element.



## Gerry Prizeman

Gerry Prizeman joined the board of Make-A-Wish in May 2014. Gerry Prizeman is a career banker with Bank of Ireland. He has extensive experience of working within varied functions of the Group including Branch Banking, Regional Offices, Head Office Departments including Enterprise Support Unit, Marketing, Strategy Unit & Franchising. He has also been the Head of Sales and Marketing for Bank of Ireland Mortgages and a Director of the ICS Building Society.

In 2012 he was appointed Head of Small Business and Agri with responsibility for the Bank's proposition for these key markets and for ensuring that the Bank continues to play a significant role in supporting small business and providing credit into the business/farming community. In March of 2014 he took up the role of Head of Enterprise Development with responsibility for building the Bank's positioning as Ireland's Enterprise Bank and supporting and engaging SME's to enable them to develop their business.



## Marie Treacy

Marie joined the Board of Make-A-Wish Ireland in June 2014. Marie is a partner in assurance services in EY. A Fellow of the Institute of Chartered Accountants in Ireland, Marie joined EY in 1992 and was admitted to partnership in 2005. Marie has extensive experience in the provision of audit and advisory services to a variety of Irish and US public companies as well as multinational companies with a particular focus on the technology and media sector. In addition Marie continues to work with a number of clients in the charity and health care sectors.

Marie is a strong advocate for promoting the advancement of women in the technology sector and leads the EY sponsorship of Connecting Women in Technology, an initiative whose objective is to retain, inspire and empower women in the sector.

Marie's passion and enthusiasm for people led to her appointment as Assurance People's Partner for EY for three years.

### Nominations Committee

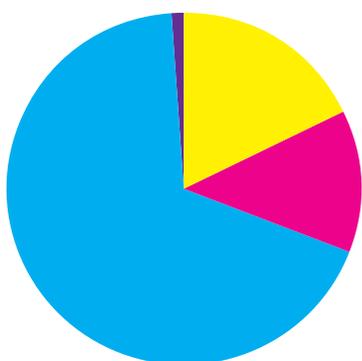
Kevin Keegan (Chair)  
Laurence Crowley  
Angela Keegan

### Audit Committee

Marie Joyce (Chair)  
Orlaith McCarthy  
Connor Quigley

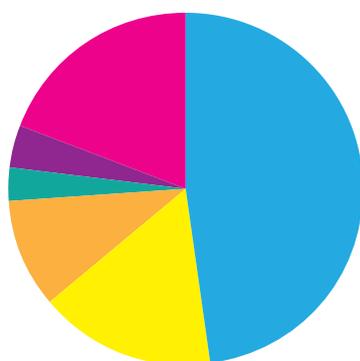
# Financial Statements

### Type of Wishes



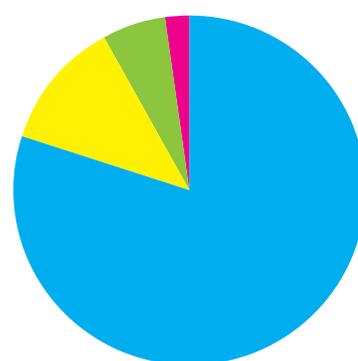
- To Go 68%
- To Have 18%
- To Meet 13%
- To Be 1%

### Source of Funds



- Donations 48%
- Donation in Kind 19%
- External Events 16%
- Marathon & Challenges 10%
- Wish Band Day 3%
- Other 4%

### Of the Funds Available to Grant Wishes



- Wishes 80%
- Support 12%
- Fundraising 6%
- Governance 2%

# Here are some of our wishes from last year.

Gabriel, Age 4

with Neuroblastoma

I Wish To Go To Mickey Mouse House

Tadhg, Age 10

Severe Pulmonary Hypertension

I Wish To Have A Quad  
Bike With Safety Cage

Orlaith, Age 6

with Hydrocephalus

I Wish To Have a Tree House



George, Age 15

with a Brain Tumour

I Wish To Meet the  
IRFU team

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# Directors' Report and Accounts



Charity Registration No. 15267

Company Registration No. 365449 (Ireland)

**MAKE-A-WISH FOUNDATION LIMITED**  
**DIRECTORS' REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2013**

# MAKE-A-WISH FOUNDATION LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Directors

Mr Kevin Keegan (Chairperson)  
Ms. Marie Joyce  
Ms Olivia Gaynor Long  
Mr Sean Carey  
Ms. Angela Keegan  
Mr Jason Berry  
Mr Louis Harkin  
Mr Laurence Crowley  
Ms Orlaith McCarthy

### Secretary

Ms. Angela Keegan

### Principal address

Unit 2, Leopardstown Business Centre  
Ballyogan Avenue  
Leopardstown  
Dublin 18

### Registered office

Unit 2, Leopardstown Business Centre  
Ballyogan Avenue  
Leopardstown  
Dublin 18

### Accountants

Woods and Partners, Chartered Accountants and  
Registered Auditors  
Unit 1, KETC,  
Kells Business Park  
Kells  
Co. Meath

### Bankers

Bank of Ireland  
St. Stephens Green  
Dublin 2

ICS Building Society  
New Century House  
IFSC  
Mayor Street Lower  
Dublin 1

Rabobank Ireland plc  
Charlemont Place  
Dublin 2

# MAKE-A-WISH FOUNDATION LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Solicitors

McCann Fitzgerald  
Riverside One  
Sir John Rogersons Quay  
Dublin 2

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

# MAKE-A-WISH FOUNDATION LIMITED

## CONTENTS

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	<b>Page</b>
Directors' report	1 - 4
Statement of directors' responsibilities	5
Independent auditors' report	6 - 7
Statement of financial activities	8
Balance sheet	9
Cash flow statement	10
Notes to the accounts	11 - 18

# MAKE-A-WISH FOUNDATION LIMITED

## DIRECTORS' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2013

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The Directors present their annual report together with the audited financial statements of Make-A-Wish-Foundation Limited ("the charity") for the year ended 31 December 2013. The Directors confirm that the annual report and the financial statements comply in with the current statutory requirements of the company's governing documents. Although not yet a requirement for Irish Charities, the charity also complies in all material aspects with the U.K. Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005, and updated in 2008.

#### Structure, governance and management

##### a. Constitution.

Make-A-Wish Foundation Limited is a company limited by guarantee and not having share capital. The company is a registered charity in the Republic of Ireland (charity number: 15267), and was granted charitable status under sections 207 and 208 of the Taxes Consolidation Act, 1997. The governing document is the Memorandum and Articles of Association.

##### B. Method of appointment or election of Directors.

The Directors are appointed in terms of office that comply with the Articles of Association of the charity. The Directors who served during the period are noted below.

Ms Angela Keegan replaced Mr Jason Berry as Company Secretary on 14 December 2013. Mr Sean Carey resigned as Director on 14 December 2013 having reached the end of his term. Ms Orlaith McCarthy was appointed to the Board of Directors on 22 May 2013.

Mr Kevin Keegan (Chairperson)

Ms. Marie Joyce

Ms Olivia Gaynor Long

Mr Sean Carey

(Retired 14 December 2013)

Ms. Angela Keegan

Mr Jason Berry

Mr Louis Harkin

Mr Laurence Crowley

Ms Orlaith McCarthy

The Directors ensure that the selection process for appointing Directors is in accordance with best practice.

##### Books of account

The Directors ensure that the charity complies with its obligations under the Companies Acts 1963 - 2013, specifically Section 202 of the Companies Act 1990, in terms of maintaining books of account by employing suitably qualified personnel with professional qualifications and experience to assist in the maintenance of the books and records of the charity. The charity maintains its books and records at its registered office.

##### c. Organisational structure 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 2013 (2012: 5). 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.

# MAKE-A-WISH FOUNDATION LIMITED

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2013

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#### d. Related party relationships.

The charity is an affiliate of Make-A-Wish International, which is based in Arizona, USA. There are 37 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 activities.

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

#### e. Risk management.

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, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. In 2009 a risk review was performed and the Directors are constantly reviewing and maintaining this to ensure that all risks are identified and risk management processes are implemented, where possible, to mitigate and manage such risks.

#### f. Internal controls.

The charity is financed through fundraising from the public thus 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 maximise the strength of these internal controls.

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 to enrich the human experience with hope, strength and joy. The funds held within the charity may be utilised to achieve this objective.

### **Objectives and activities**

#### a. Objective.

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 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 objective.

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 and management conducted a strategic review of the charity's operations and direction, focused on three core areas of wish granting, volunteering and fundraising. This review has updated the three year strategy for the charity, with defined qualitative and quantitative goals and targets across the three 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 growing backlog of pending applications, whilst maintaining 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 2014.

# MAKE-A-WISH FOUNDATION LIMITED

## DIRECTORS' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2013

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#### c. Activities for achieving objectives.

In 2013, 210 wishes were granted to children living in Ireland, this compares to 129 wishes in the previous year. This represents a 63% increase in wishes granted compared to 2012, and is a testament to the generosity of the charity's corporate and personal donors as well as the hardwork and dedication of the charity's staff and volunteers.

#### d. Volunteers.

The charity has approximately 130 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. As a result, Make-A-Wish Foundation Limited greatly appreciates any time a volunteer can give.

### **Achievements and performance**

#### a. Review of activities.

During the year, the charity raised funds through public donations and various specialist fund raising events. Costs included direct costs of fundraising as well as various support and administrative costs. The directors are pleased that the charity of the year partnership with Bank of Ireland, which commenced in November 2011, was extended to 31 December 2013.

The results for the year are set out in the Statement of Financial Activities on page 9 of the financial statements.

#### b. 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 2012, due to the decrease in interest rates over the course of the year.

#### c. 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 public relations, economic downturn, major international disasters and competition in the charity sector.

### **Financial review**

#### a. Reserves.

The charity's available reserves at the year end were €1,100,587 (2012: €1,207,373).

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management, administration and support costs and respond to emergency applications for grants which arise from time to time.

# MAKE-A-WISH FOUNDATION LIMITED

## DIRECTORS' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2013**

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### b. Principle funding.

The charity raised funds during the year amounting to €1,704,039 (2012:€1,617,900).

Principal funding for the year primarily arose from private and corporate donations, donations and gifts in kind, and monies from fundraising activities.

### Plans for the future

#### a. Future developments.

Our main target for 2014 is to increase funds raised in order to grant a greater number of wishes. New corporate associations and extending our external fundraising efforts through volunteers is our primary aim, thus ensuring our continued efforts to grant wishes in both the year ahead and in the coming years.

### Political contributions

There were no political contributions which require disclosure during the year under the Electoral Act 1997.

### Disclosure of information to auditors

The Directors are satisfied that they have made all relevant information available to the auditors.

### Auditors

Woods & Partners Limited, Chartered Accountants and Registered Auditors were appointed auditors to the company on 9 January 2014, following the resignation of Russell Brennan Keane. The auditors shall continue in office in accordance with Section 160(2) of the companies Act, 1963.

On behalf of the board of directors

**Mr. Kevin Keegan**

Director

Dated: 29th March 2014

**Ms. Marie Joyce**

Director

Dated: 29th March 2014

# MAKE-A-WISH FOUNDATION LIMITED

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

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The directors, who also act as trustees for the charitable activities of Make-A-Wish Foundation Limited, are responsible for preparing the Directors' Report and the accounts in accordance with applicable law and Accounting Standards (Irish and UK Generally Accepted Accounting Practice).

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the directors are required to:

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

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 1963 - 2013. 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.

# MAKE-A-WISH FOUNDATION LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF MAKE-A-WISH FOUNDATION LIMITED

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We have audited the financial statements of the Make-A-Wish-Foundation Limited for the year ended 31 December 2013, which comprises the Statement of Financial Activity, the Balance Sheet, the Cashflow Statement and related notes. 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 company's members, as a body, in accordance with Section 193 of the Companies Act 1990. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of directors and auditors**

As explained more fully in the statement of directors' responsibilities, the directors, who also act as trustees for the charitable activities of Make-A-Wish Foundation Limited, 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 the financial statements in accordance with the International Standards on Auditing (Ireland & UK). Those standards require us to comply with the Auditing Practising Board Ethical Standards for Auditors.

#### **Scope of the audit of Financial Statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements are 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 charity'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. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion**

In our opinion, the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 December 2013 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; and
- have been prepared in accordance with the requirements of the Companies Acts 1963 - 2013.

#### **Matters on which we are required to report by the Companies Acts, 1963 - 2013.**

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit. In our opinion proper books of account have been kept by the company.
- The company's financial statements are in agreement with the books of account.
- In our opinion the information given in the directors report is consistent with the financial statements.

# MAKE-A-WISH FOUNDATION LIMITED

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF MAKE-A-WISH FOUNDATION LIMITED

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#### Emphasis of Matter

In forming our opinion, which is not qualified, we have considered the adequacy of the disclosures in the notes to the financial statements in relation to cash donations and cash fundraising. Owing to the nature of both fundraising and donations the charity does have a large volume of cash activity. Notwithstanding the controls put in place, the level of cash activity cannot be fully controlled until the monies are entered into the accounting system and accounting records.

We have obtained all the information and explanations which we consider necessary for the purposes of the audit. In our opinion, proper books and records have been maintained by the charity. The financial statements are in agreement with the books of account. In our opinion the information given in the directors report is consistent with the financial statements.

**Conor Woods, F.C.A.**

**for and on behalf of Woods & Partners Limited, Chartered Accountants and Registered Auditors**

Unit 1, KETC,  
Kells Business Park  
Kells  
Co. Meath

Date: 29th March 2014

# MAKE-A-WISH FOUNDATION LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	2013 €	2012 €
<b><u>Incoming resources from generated funds</u></b>			
Donations and legacies	2	1,143,727	1,022,859
Activities for generating funds		529,360	561,216
Investment income	3	30,952	33,825
<b>Total incoming resources</b>		<b>1,704,039</b>	<b>1,617,900</b>
<b><u>Resources expended</u></b>			
<b>Costs of generating funds</b>			
Costs of generating donations and legacies	4	195,844	219,599
<hr/>			
<b>Net incoming resources available</b>		<b>1,508,195</b>	<b>1,398,301</b>
<hr/>			
<b>Charitable activities</b>			
Charitable activities		1,609,083	1,177,582
Governance costs		25,325	25,474
<b>Total resources expended</b>		<b>1,830,252</b>	<b>1,422,655</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(126,213)</b>	<b>195,245</b>
Fund balances at 1 January 2013		1,207,973	1,012,728
<b>Fund balances at 31 December 2013</b>		<b>1,081,760</b>	<b>1,207,973</b>

The statement of financial activities includes all recognised gains and losses in the year. All activities relate to continuing operations. All income and expenditure in 2013 relates to unrestricted activities.

Mr. Kevin Keegan  
Director

Ms Marie Joyce  
Director

# MAKE-A-WISH FOUNDATION LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2013

	Notes	2013		2012	
		€	€	€	€
<b>Fixed assets</b>					
Tangible assets	10		478,763		495,630
<b>Current assets</b>					
Stocks		-		10,578	
Debtors	11	229,159		113,911	
Cash at bank and in hand		1,466,915		1,710,307	
		<u>1,696,074</u>		<u>1,834,796</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(175,759)</u>		<u>(166,466)</u>	
<b>Net current assets</b>			<u>1,520,315</u>		<u>1,668,330</u>
<b>Total assets less current liabilities</b>			<u>1,999,078</u>		<u>2,163,960</u>
<b>Creditors: amounts falling due after more than one year</b>	13		<u>(917,318)</u>		<u>(955,987)</u>
<b>Net assets</b>			<u>1,081,760</u>		<u>1,207,973</u>
<b>Income funds</b>					
Restricted funds			-		47,691
Designated funds	1.2		650,000		-
Other charitable funds			431,760		1,160,282
			<u>1,081,760</u>		<u>1,207,973</u>

Mr Kevin Keegan  
Director

Ms Marie Joyce  
Director

Date: 29 March 2014

Company Registration No. 365449

# MAKE-A-WISH FOUNDATION LIMITED

## CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	2013 €	2012 €
<b>Net cash (outflow)/inflow from operating activities</b>	<b>15</b>	<b>(188,996)</b>	191,632
<b>Capital expenditure</b>			
Payments to acquire tangible fixed assets	(832)	(13,003)	
Receipts from sales of tangible fixed assets	-	32	
<b>Net cash outflow from capital expenditure</b>		<b>(832)</b>	<b>(12,971)</b>
<b>Net cash (outflow)/inflow before financing</b>		<b>(189,828)</b>	180,253
<b>Financing</b>			
Repayment of long term bank loan	(43,727)	(42,745)	
<b>Net cash outflow from financing</b>		<b>(43,727)</b>	<b>(42,745)</b>
<b>(Decrease)/increase in cash</b>	<b>16</b>	<b>(233,555)</b>	137,508

# MAKE-A-WISH FOUNDATION LIMITED

## NOTES TO THE ACCOUNTS

**FOR THE YEAR ENDED 31 DECEMBER 2013**

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### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts have been prepared under the historical cost convention, and comply with financial reporting standards of the Financial Reporting Council and the requirements of the Companies Acts, 1963 - 2013.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 (updated in 2008).

#### 1.2 Incoming resources

Revenue includes donations, bequests, collections and income from other fund raising activities. Revenue is analysed as restricted, unrestricted or designated.

##### **Restricted funds**

Restricted funds represent income recognised in the financial statements, which is subject to specific conditions imposed by the donors or grant making institutions.

##### **Unrestricted funds**

Unrestricted funds represent amounts which are expendable at the discretion of the charity, in furtherance of the objectives of the charity. Such funds may be held in order to finance working capital or capital investment.

##### **Designated funds**

Designated funds are funds which relate to income received without any restriction but allocated to a particular area of expenditure by the directors.

##### **Donations in Kind**

Donations in kind are reflected or recognised in the financial statements as they are received or spent in accordance with SORP. The Directors feel it is appropriate to recognise such amounts as and when such benefits and donations are received and can be quantified. Donations in kind represent products, gifts, vouchers and tickets donated by companies or individuals for use at fundraising events or for use in wishgranting for no consideration.

#### 1.3 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

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 charity, and include project management carried out at the head office.

Governance costs are those costs incurred in connection with the administration of the charity and in compliance with constitutional and statutory requirements.

# MAKE-A-WISH FOUNDATION LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2013

#### 1 Accounting Policies

(continued)

##### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold buildings	Over 50 years
Office equipment	20% Straight Line
Computer equipment	33.33% Straight Line
Website	33.33% Straight Line

##### 1.5 Stock

Stock is valued at the lower of cost or net realisable value. There is no stock at year end.

##### 1.6 Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme. The assets and liabilities of this scheme do not belong to the charity, and as such, are reported separately.

##### 1.7 Foreign currency translation

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into euro at the rates of exchange ruling at the balance sheet date. All differences are included in net resources expended.

##### 1.8 Taxation

The charity is exempt from corporation taxation due to its charitable status.

#### 2 Donations and legacies

	2013 €	2012 €
Donations and gifts (see below)	1,142,132	1,012,179
Legacies	1,595	10,680
	<u>1,143,727</u>	<u>1,022,859</u>

##### Donations in kind

Donations and gifts above include donations and gifts in kind of €325,868 (2012 : €225,810).

# MAKE-A-WISH FOUNDATION LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2013

#### 3 Investment income

	2013 €	2012 €
Interest receivable	<u>30,952</u>	<u>33,825</u>

#### 4 Total resources expended

	Staff costs €	Depreciation €	Other costs €	Total 2013 €	Total 2012 €
<b>Costs of generating funds (Note 5)</b>					
Costs of generating donations and legacies	-	-	195,844	195,844	219,599
<b>Charitable activities (Note 6 &amp; 7)</b>					
Activities undertaken directly	559,964	-	974,453	1,534,417	1,091,524
Support costs	-	-	74,666	74,666	86,058
Total	<u>559,964</u>	-	<u>1,049,119</u>	<u>1,609,083</u>	<u>1,177,582</u>
<b>Governance costs</b>	-	<u>17,699</u>	<u>7,626</u>	<u>25,325</u>	<u>25,474</u>
	<u>559,964</u>	<u>17,699</u>	<u>1,252,589</u>	<u>1,830,252</u>	<u>1,422,655</u>

Governance costs includes payments to the auditors of €7,626 for audit fees.

#### 5 Costs of generating donations and legacies

	2013 €	2012 €
Marathons	8,171	17,349
General fundraising costs	187,673	202,250
	<u>195,844</u>	<u>219,599</u>

# MAKE-A-WISH FOUNDATION LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

### 6 Activities undertaken directly

	2013	2012
	€	€
Other costs relating to charitable activities comprise:		
Wish granting affiliation fees	24,091	22,242
Wish granting overheads	26,960	29,106
Wish granting general expenses	6,326	8,089
Wish granting insurance	45,781	7,662
Wish granting travel, accomodation and taxis	679,496	366,444
Wish granting assist fees	6,594	5,435
Wish granting enhancements	43,848	108,136
Wish granting spending money	141,357	102,146
	<u>974,453</u>	<u>649,260</u>

### 7 Support costs

	2013	2012
	€	€
Wish granting support costs	<u>74,666</u>	<u>86,058</u>
	<u>74,666</u>	<u>86,058</u>

### 8 Directors

None of the trustees (or any persons connected with them) received any remuneration in 2013.

# MAKE-A-WISH FOUNDATION LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	<b>2013</b>	2012
	<b>Number</b>	Number
Management	<b>4</b>	4
Staff	<b>8</b>	5
	<b>12</b>	9

#### Employment costs

	<b>2013</b>	2012
	<b>€</b>	€
Wages and salaries	<b>502,408</b>	393,327
Social security costs	<b>50,137</b>	41,717
Other pension costs	<b>7,419</b>	7,220
	<b>559,964</b>	442,264

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

	<b>2013</b>	2012
	<b>Number</b>	Number
€90,000 - €100,000	<b>1</b>	1

# MAKE-A-WISH FOUNDATION LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

### 10 Tangible fixed assets

	Freehold property €	Fixtures & fittings €	Office equipment €	Computer equipment €	Website €	Total €
<b>Cost</b>						
At 1 January 2013	500,000	18,558	22,390	15,054	14,400	570,402
Additions	-	-	463	369	-	832
<b>At 31 December 2013</b>	<b>500,000</b>	<b>18,558</b>	<b>22,853</b>	<b>15,423</b>	<b>14,400</b>	<b>571,234</b>
<b>Depreciation</b>						
At 1 January 2013	21,280	18,438	9,280	11,374	14,400	74,772
Charge for the year	10,640	120	4,531	2,408	-	17,699
<b>At 31 December 2013</b>	<b>31,920</b>	<b>18,558</b>	<b>13,811</b>	<b>13,782</b>	<b>14,400</b>	<b>92,471</b>
<b>Net book value</b>						
<b>At 31 December 2013</b>	<b>468,080</b>	<b>-</b>	<b>9,042</b>	<b>1,641</b>	<b>-</b>	<b>478,763</b>
At 31 December 2012	478,720	120	13,110	3,680	-	495,630

The directors believe the assets are stated at values not exceeding their net realisable value.

### 11 Debtors

	2013 €	2012 €
Other debtors	205,103	81,174
Prepayments and accrued income	24,056	32,737
	<b>229,159</b>	<b>113,911</b>

### 12 Creditors: amounts falling due within one year

	2013 €	2012 €
Bank loans	70,380	75,438
Bank overdrafts	14,490	24,327
Trade creditors	13,074	13,607
Taxes and social security costs	12,866	10,856
Accruals	64,949	42,238
	<b>175,759</b>	<b>166,466</b>

# MAKE-A-WISH FOUNDATION LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2013

13 Creditors: amounts falling due after more than one year	2013	2012
	€	€
Bank loans	<u>917,318</u>	<u>955,987</u>
<b>Analysis of loans</b>		
Bank loans due > 1 year	917,318	955,987
Not wholly repayable within five years other than by instalments:		
Bank loans due < 1 year	<u>70,380</u>	<u>75,438</u>
	987,698	1,031,425
Included in current liabilities	<u>(70,380)</u>	<u>(75,438)</u>
	<u>917,318</u>	<u>955,987</u>
<b>Loan maturity analysis</b>		
Debt due in one year or less	70,380	75,438
In more than two years but not more than five years	281,520	281,520
In more than five years	<u>635,956</u>	<u>674,467</u>
	<u>987,856</u>	<u>1,031,425</u>

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 €917,318 as at 31 December 2013 (2012: €955,987).

#### 14 Pension and other post-retirement benefit commitments

The charity operates a defined contribution pension scheme whose assets and liabilities are separate to that of the charity.

15 Net cash (outflow)/inflow from operating activities	2013	2012
	€	€
Reconciliation to changes in resources		
Changes in resources before revaluations	(126,213)	195,245
Depreciation of tangible fixed assets	17,699	17,268
Decrease/(increase) in stocks	10,578	(10,578)
(Increase)/decrease in debtors	(115,248)	16,855
Increase/(decrease) in creditors	<u>24,188</u>	<u>(24,438)</u>
	<u>(188,996)</u>	<u>191,632</u>

# MAKE-A-WISH FOUNDATION LIMITED

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2013

16 Reconciliation of net cash flow to movement in net funds	2013 €	2012 €
(Decrease)/increase in cash	(233,555)	137,508
Repayment of long term bank loan	43,727	42,745
<b>Movement in net funds</b>	<b>(189,828)</b>	180,253
<b>Net funds at 1 January 2013</b>	<b>654,555</b>	474,302
<b>Net funds at 31 December 2013</b>	<b>464,727</b>	654,555

### 17 Analysis of net cash less debt

	At 1 January 2013 €	Cash flow €	Non-cash changes €	At 31 December 2013 €
Cash at bank and in hand	1,710,307	(243,392)	-	1,466,915
Bank overdrafts	(24,327)	9,837	-	(14,490)
		<b>(233,555)</b>		
Debt due within one year	(75,438)	5,058	-	(70,380)
Debt due after one year	(955,987)	38,669	-	(917,318)
	<b>654,555</b>	<b>(189,828)</b>	<b>-</b>	<b>464,727</b>

### 18 Related parties

During the year ended 31 December 2013 Make-A-Wish Foundation Ireland Limited paid affiliation fees of €24,092 (2012: €22,242) to Make-A-Wish International based in Arizona, USA. Make-A-Wish Foundation Ireland 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 2013, Make-A-Wish Foundation Limited paid wish assist expenses on behalf of their affiliates in the amount of €6,594 (€4,703). During the year Make-A-Wish Foundation Limited received wish assist fees of €Nil (2012: €Nil).

### 19 Post balance sheet events

There are no significant events affecting the charity since the balance sheet date.

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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



**Thank you so much!**