



SWOT Analysis

Presented by:

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Make-A-Wish Australia & New Zealand was founded in 1985 by two Australian's. The mission of Make-A-Wish is "To grant the wishes of children with life-threatening medical conditions to enrich the human experience with hope, strength and joy." Since 1985 there have been over 7000 wishes granted.

This report contains a comparison between Camp Quality & Make-A-Wish Australia & New Zealand through a summarized SWOT Analysis and a detailed report of outcomes, containing financial analysis and marketing strategies in which we feel Make-A-Wish Australia & New Zealand could implement to better their non-for profit organization.

The report has been completed by two university students; Zac & Amy. Zac is currently completing his Accounting & Financial Planning Degree through open universities while also working as a Trainee Accountant. Amy is completing her Accounting degree through Latrobe University, she too is working as a Trainee Accountant. Both Zac & Amy are working full-time at Mogg Osborne Accounting, located on the Murray River in Victoria.



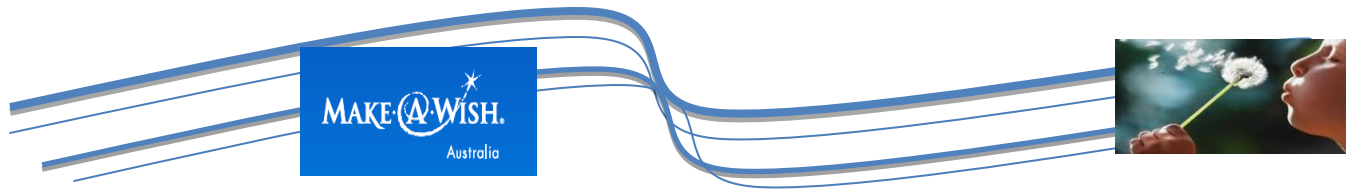
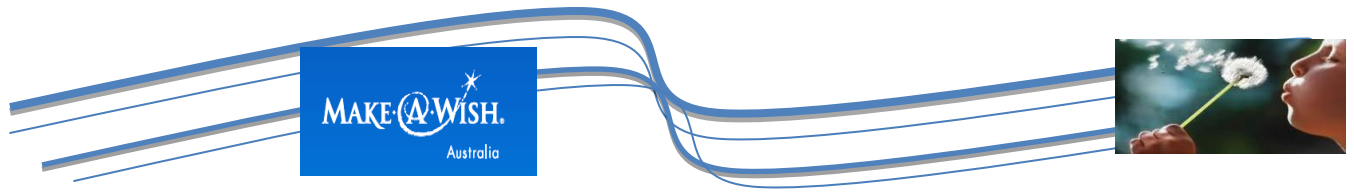


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SUMMARISED SWOT ANALYSIS TABLE OF MAKE-A-WISH AUSTRALIA & NEW ZEALAND;

STRENGTHS:

- Volunteer work
- Long history
- 30 year anniversary (2015)
- Located in 47 countries across the world
- Productivity; volunteers & employees have high productivity & have great work satisfaction.

WEAKNESS:

- Lack of donations
- Admin costs
- Poor use of social media & marketing
- Not a lot of international corporate sponsors
- Poor financials
- Decline in corporate sponsors
- Decline in advocates

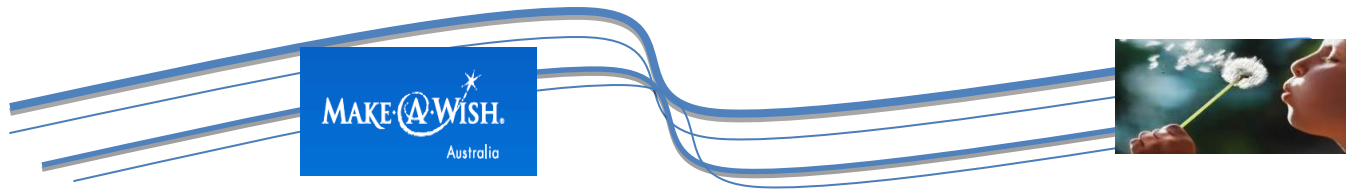


OPPORTUNITIES:

- Use of advocates; Melissa Doyle
- Corporate partnerships, airlines, Harvey world travel
- Facebook give-aways & information
- The use of an annual event or day to promote the foundation & increase revenue
- Strategic planning

THREATS:

- Volunteer work (lack of time)
- Economic down-fall
- Cash flow
- Crowded non-profit sector e.g. Good Friday Appeal/Relay for Life
- The advanced use of social media by competitors e.g. Star light; the next generation of social network (Facebook)
- Competitor's constant advertising and marketing Strategies.
- Financial Position and trends



CAMP QUALITY SWOT ANALYSIS:

STRENGTHS:

- Social media outlets
- Strong financials
- Long standing charity (29 years)
- Implemented a strategy plan to grow charity even larger

WEAKNESSES:

- High employee benefits expense
- Administration costs (telephone & stationary)
- Have set programs don't really take a lot of individual circumstances into account

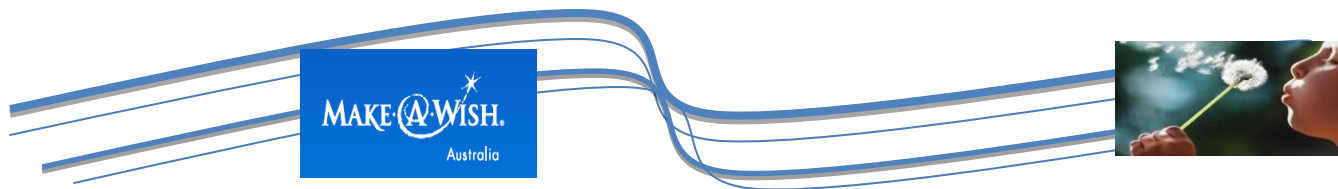


OPPORTUNITIES:

- Helping other terminally ill children that are not cancer related
- 5 year strategic plan expanding growth
- Working more closely with other non-profits to reduce confusion, duplicity and delivery of specialised services

THREATS:

- Competitive & evolved non-profit sector
- Children able to seek assistance from other sectors
- such as hospitals



STRENGTHS:

MAKE-A-WISH PRODUCTIVITY; VOLUNTEERS & EMPLOYEES HAVE HIGH PRODUCTIVITY & HAVE GREAT WORK SATISFACTION.

Without the support of 1,149 volunteers in 2011 the 429 wishes granted during the year would not have been possible. On most occasions volunteers are the first contact to families from Make-A-Wish, they sit down with the families and go through the wish planning process; ensuring the wish granting experience from start to finish is special. Through-out the year of 2011 the 58 branches of volunteers around Australia raised a staggering \$1,967,000 profit for the year, funds that make granting wishes to hundreds of seriously ill children possible.

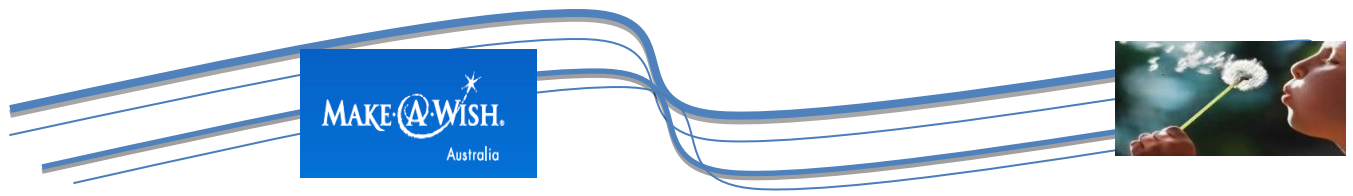
These aspects of volunteer work is a clear strength to Make-A-Wish Australia as without their constant work towards the preparation and fundraising for granting wishes, the number of wishes that are granted would be significantly reduced and administration expenditure would be higher which presently they cannot afford.

Each wish granted enhances the joy, hope and strength of families that are being affected by extremely tough times. 75% of children that were granted a wish felt an improvement in physical health helping them to overcome their condition, 95% of parents believed that the wish experience delivered their child with a change in focus from the illness to an enhanced worth of life. Results such as these are proof of the power of a wish and show a great strength that Make-A-Wish has to enrich the life of the children affected and their parents.

MAKE-A-WISH LOCATED IN 47 COUNTRIES ACROSS THE WORLD;

During the 27 history of Make-A-Wish Australia The Make-A-Wish non-for Profit organisation has a great strength in its locations across 47 countries, by having locations across the world it provides Make-A-Wish with the prospect to be able to communicate and use resources of international partners in the organisation and implementation of making wishes come true.

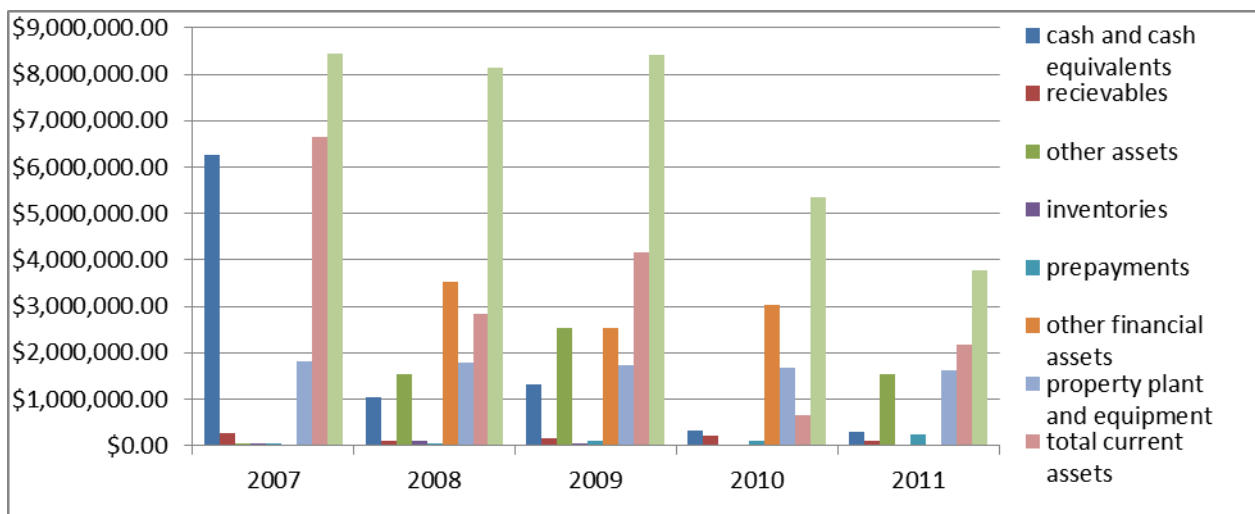
During the year of 2011, 45 children from Make-A-Wish international affiliates visited Australia as part of their wish; this was made possible by the connections between Make-A-Wish organisations around the world.



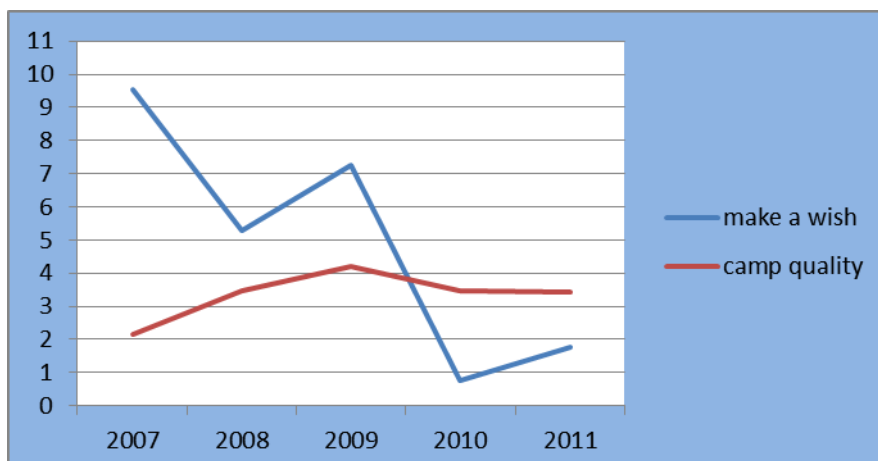
WEAKNESSES:

POOR FINANCIALS;

It has been clear that the levels of assets for Make-A-Wish Australia & New Zealand have rapidly diminished over the past 5 years. Due to the decline in income; though the expenses have remained consistent (refer appendix 1), Make-A-Wish has been forced to utilise their cash assets to maintain cash flow in order to uphold the amount of wishes granted.

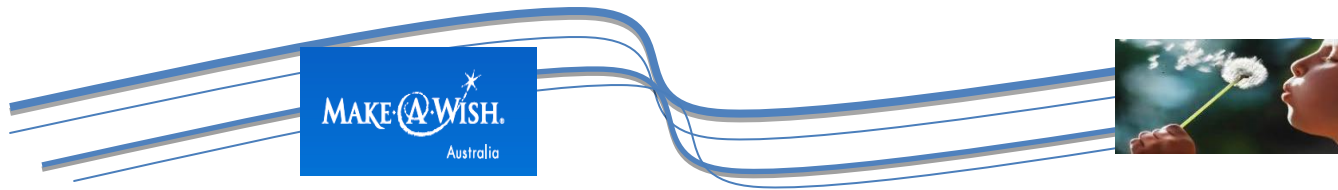


The decline in assets has now reached a point that Make-A-Wish is under slight financial pressures. The organisation has experienced regression due to lack of poor financial management, this issue must be rectified to stop further deterioration of their financial status. Lack of a strategic plan over the last 5 years is another factor that Make-For-Wish has failed to use while other non-profit organisations have grasped the concept & and shown growth in economic down turn e.g. Camp Quality.



The current Ratio trend line for make a wish has dramatically decreased over the last 5 years. This is a major weakness as the rule of thumb for an organization is 1.5:1. As the make a wish foundation is a non-profit organization and needs a high cash flow we would expect to see a high ratio as the aim is to turn over the funds raised into a wish expense. We believe that the current ratio needs to be back

where it was in 2008-2009 for the organization to sit comfortably and are not always reliant on fundraising efforts to stay afloat in case another event such as the global financial crisis impacts on their inflow of funds. The weakness of their financials in this graph shows the effect that the global financial crisis had on the organization but also the downward turn suffered before it hit. Comparing the current ratio to camp quality shows how unstable and volatile their organization has been as the camp quality current ratio has been consistent and at prime level for a non-profit organization. This weakness needs to be reconciled by make a wish to have a more stable financial status.



OPPORTUNITIES:

SOCIAL MEDIA & MARKETING:

Make -A-Wish has a vast range of social media outlets at their disposal, each of them providing different opportunities for marketing the organisation which currently are not being used to their full potential, these include;

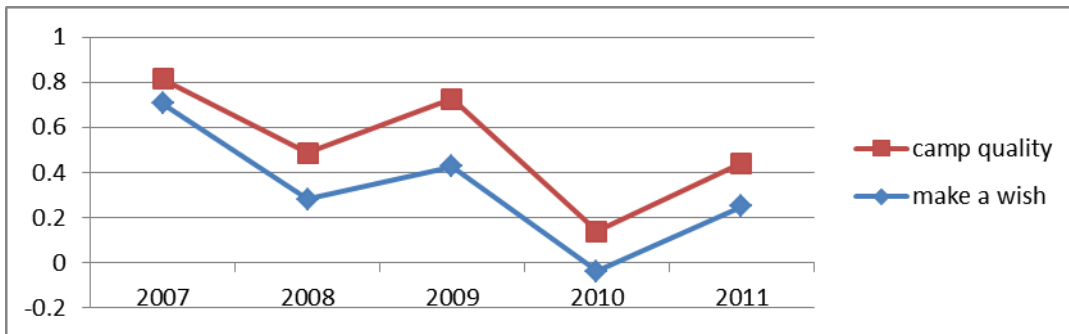
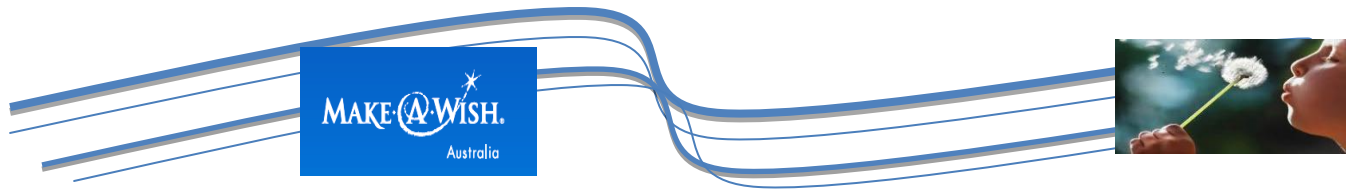
- Facebook; used by millions but there page is only liked by 7,500. Make-A-Wish Australia & New Zealand is vastly behind its partners around the world with America having 383,000 likes. To improve the Facebook page the following needs to be done; incorporate and make mention of corporate sponsorships & donations of all kinds, regular updates of success stories, connect volunteers & possible recruitment (organisational community development), fundraising & competitions, provide links to all Make-A-Wish websites/pages.
- Website; currently a very simple website when comparing to competitors such as Camp Quality. A total re-vamp of website including, layout, colour scheme, updated information (donations & fundraising targets, Make-A-Wish events), forums, links to corporate partners website.
- Advocates; Melissa Doyle. The use of a well-known face and has large exposure & resource potential to the public.

By improving the use of the above resources Make-A-Wish Australia & New Zealand can not only expand their target markets but also re-create their brand-imagine to move towards a more well-known & sustainable organisation.

STRATEGIC PLANNING:

Strategic planning for the future is a vital part to the survival for the Make-A-Wish Foundation and therefore the introduction of new fundraising and marketing ideas will play an immense part. Introducing things such as;

- "Bringing corporate Sponsors & Make-A-Wish together"; a scheme that helps both parties come closer together which will have 2 aspects. The first will be through competitions on Facebook winners receive vouchers for use with corporate sponsors such as Coles, this may be as little as a \$10 voucher, winners are then likely to spend the voucher & more at the Coles outlet encouraging more traffic through their Facebook page as well as a more satisfied sponsors due to better advertisement and potential new partners. The second aspect to be in relation to donations. When people sign up to donate \$10 or more per month to the Make-A-Wish foundation Australia they receive a \$30 gift card from one of our corporate sponsors. We believe that by bringing the corporate partners and charity together they can both benefit from each other making it a more successful and appealing process for current and new corporate sponsors/partners
- Annual "Wish upon a star Ball" to be held in the summer months suggestively outside under the stars to a target market of those that have been directly involved in or effected by the Make-A-Wish Foundation through-out the year (general public should also be welcome). A Time for celebration, remembrance & hope. There can be several Wish upon a star Ball's held per year but to be held in different areas. An event like this would help to give people a time to celebrate what has been achieved, sell merchandise, receive additional donations & to make people more aware of the Make-A-Wish foundation and what they achieve.



The net working capital percentage back in 2008 was at optimal level. Working capital can be utilized to maximize revenue this can be a great opportunity for the make a wish foundation to use their capital more efficiently in order to generate more wishes. The make a wish foundation did suffer a negative net working capital in 2010 but bounced back in 2011 and can continue to grow. Camp qualities net working capital trend is similar to make a wish suggesting the last 5 years with economic factors have influenced both organisations the same way although camp quality's strong asset base has held them above the negative line and therefore has had less of a fluctuation and volatility between the two.

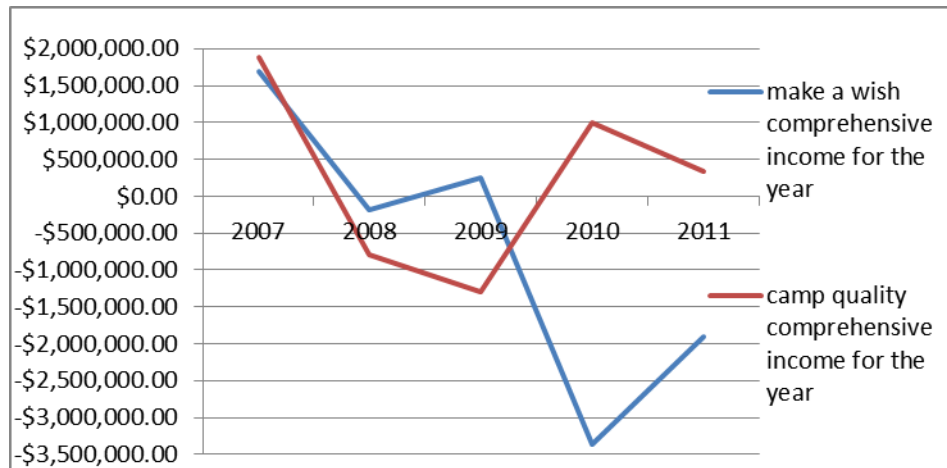


THREATS:

FINANCIAL POSITION AND TRENDS:

Comprehensive Income Comparison

As shown by the trend line to the right the make a wish foundation has performed quite poorly making a big loss for the second year in a row. The downward turn if not turned around will continue to eat into the organisations assets which is jeopardising the company's growth and possibly continued work or major downsizing in wishes granted per year.



Although the purpose of make a wish is not to derive profit but to help grant wishes for sick children, in order for the organisation to grow and maintain competitive in the non-profit children's organisation market they need to be making a profit not consecutive losses.

COMPETITORS;

There are constant threats from competitors within the non-profit sector due to it being so crowded, it is therefore vital to keep up with trends and the marketing used by other non-profit organisations. Currently Make-A-Wishes use of social media e.g Facebook is far behind the rest. This is a threat because social media is fast becoming the most commonly used media by people and therefore needs to be used effectively by organisations. It is also poses a threat because not only do consumers see the other organisations social media first but because it is so common they are more likely to donate or support the organisation that they see on the media the most.



SUMMARY

From the analysed data it is clear that Make-A-Wish Australia & New Zealand has significantly fallen both internally and also against competitors. This has been visible in; financial sectors, strategic planning and marketing/advertising strategies. Make-A-Wish Australia and New Zealand must implement new strategies such as; improved use of social media (Facebook) and use of their website, introduce an annual event (Wish-Upon-A-Star Ball) and partnerships with corporate sponsors need to become stronger and more involved. If these changes are not implemented in the near future Make-A-Wish Australia and New Zealand may no longer survive.

Figure 1 Income comparison

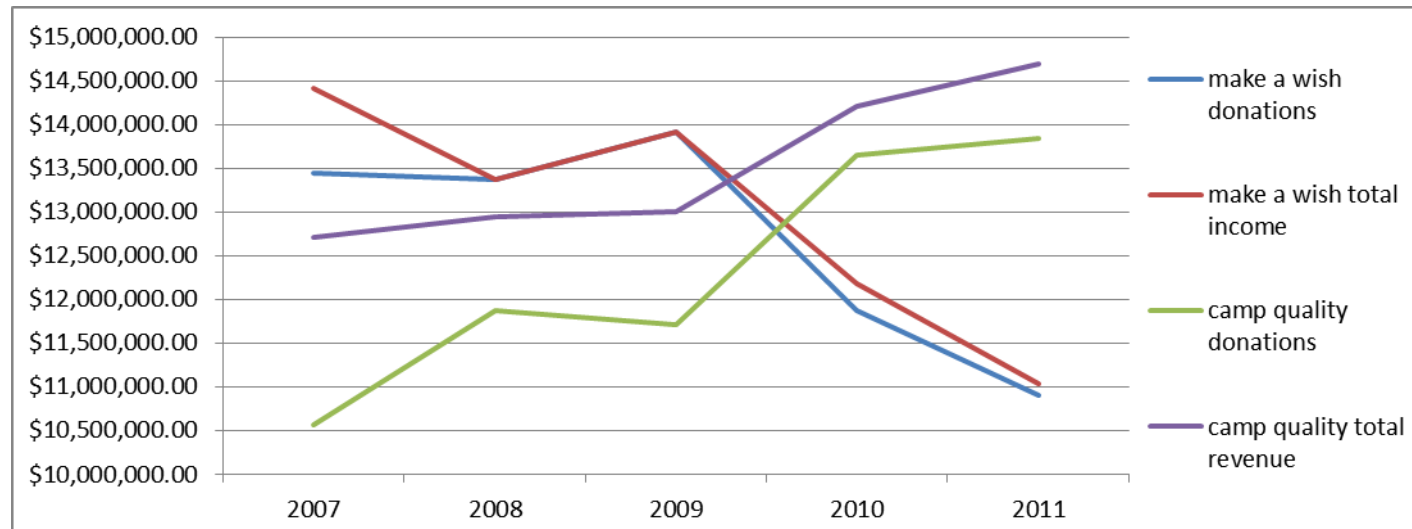


Figure 2 Make a wish asset trends

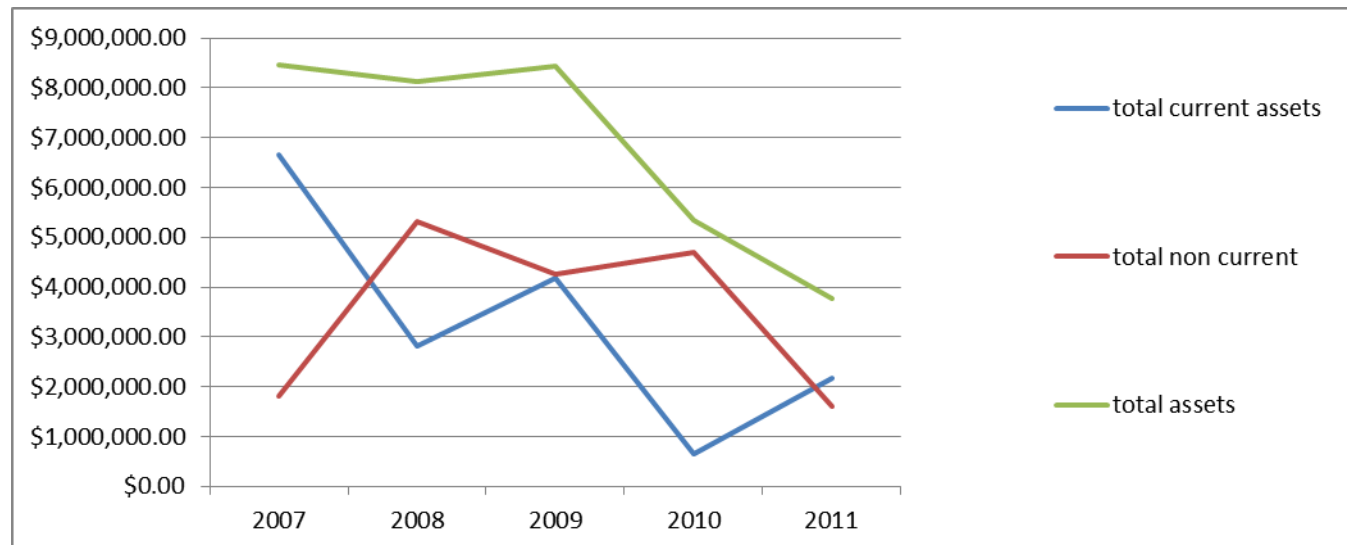


Figure 3 calculations table for financials for both make a wish and camp quality from 2007-2011

Current Ratio						
		2007	2008	2009	2010	2011
Make a Wish	Total current assets	\$6,661,706.00	\$2,822,096.00	\$4,170,309.00	\$650,293.00	\$2,158,807.00
	Current liability	\$697,500.00	\$532,648.00	\$574,150.00	\$853,599.00	\$1,217,708.00
	Current ratio	9.550832975	5.298238236	7.263448576	0.761824932	1.772844557
Camp Quality	Total current assets	\$4,696,616.00	\$6,314,452.00	\$7,820,978.00	\$5,096,001.00	\$5,675,811.00
	Current liability	\$2,195,687.00	\$1,829,071.00	\$1,869,411.00	\$1,466,657.00	\$1,652,909.00
	Current ratio	2.139018904	3.452272766	4.183658917	3.474569037	3.433831506

Working Capital						
		2007	2008	2009	2010	2011
Make a Wish	total current assets	\$6,661,706.00	\$2,822,096.00	\$4,170,309.00	\$650,293.00	\$2,158,807.00
	current liability	\$697,500.00	\$532,648.00	\$574,150.00	\$853,599.00	\$1,217,708.00
	working capital	\$5,964,206.00	\$2,289,448.00	\$3,596,159.00	-\$203,306.00	\$941,099.00
	total assets	\$8,459,677.00	\$8,133,212.00	\$8,427,937.00	\$5,341,604.00	\$3,770,485.00
	net working capital ratio	0.705015806	0.281493708	0.42669505	-0.038060852	0.249596272
Camp Quality	total current assets	\$4,696,616.00	\$6,314,452.00	\$7,820,978.00	\$5,096,001.00	\$5,675,811.00
	current liability	\$2,195,687.00	\$1,829,071.00	\$1,869,411.00	\$1,466,657.00	\$1,652,909.00
	working capital	\$2,500,929.00	\$4,485,381.00	\$5,951,567.00	\$3,629,344.00	\$4,022,902.00
	total assets	\$23,184,808.00	\$22,023,545.00	\$19,817,639.00	\$20,447,487.00	\$20,958,229.00
	net working capital	0.1078693	0.203662989	0.300316652	0.177495846	0.191948566

net working capital %						
		2007	2008	2009	2010	2011
	make a wish	70.50%	28.15%	42.67%	-3.81%	24.96%
	camp quality	10.79%	20.37%	30.03%	17.75%	19.19%
Make a Wish	donations	\$13,441,668.00	\$13,373,830.00	\$13,908,337.00	\$11,873,688.00	\$10,904,200.00
	other income	\$967,014.00	\$840,581.00	\$653,145.00	\$301,055.00	\$123,605.00
	total income	\$14,408,682.00	\$14,214,411.00	\$14,561,482.00	\$12,174,743.00	\$11,027,805.00
Camp Quality	donations	\$10,567,638.00	\$11,876,239.00	\$11,710,720.00	\$13,651,169.00	\$13,839,829.00
	other income	\$2,134,639.00	\$1,072,412.00	\$1,298,688.00	\$558,345.00	\$847,329.00
	total revenue	\$12,702,277.00	\$12,948,651.00	\$13,009,408.00	\$14,209,514.00	\$14,687,158.00

Income Comparison						
		2007	2008	2009	2010	2011
make a wish	donations	\$13,441,668.00	\$13,373,830.00	\$13,908,337.00	\$11,873,688.00	\$10,904,200.00
	total income	\$14,408,682.00	\$13,375,838.00	\$13,910,346.00	\$12,174,743.00	\$11,027,805.00
camp quality	donations	\$10,567,638.00	\$11,876,239.00	\$11,710,720.00	\$13,651,169.00	\$13,839,829.00
	total revenue	\$12,702,277.00	\$12,948,651.00	\$13,009,408.00	\$14,209,514.00	\$14,687,158.00
make a wish	comprehensive income for the year	\$1,697,880.00	-\$191,379.00	\$251,914.00	-\$3,366,350.00	-\$1,901,675.00
camp quality	comprehensive income for the year	\$1,883,115.00	-\$793,340.00	-\$1,298,021.00	\$994,638.00	\$329,611.00

Make a Wish						
Expenses		2007	2008	2009	2010	2011
	wish related expenses	\$5,144,565.00	\$5,716,721.00	\$4,932,973.00	\$5,120,004.00	\$4,668,949.00
	Advocacy, public relations & community development expenses	\$430,939.00	\$649,542.00	\$546,064.00	\$2,037,844.00	\$1,460,068.00
	Fundraising expenses	\$4,582,092.00	\$5,138,125.00	\$5,706,544.00	\$6,040,930.00	\$5,319,273.00
	Corporate and governance expenses	\$2,310,353.00	\$2,624,175.00	\$2,846,203.00	\$2,343,960.00	\$1,476,435.00
	Total expenses	\$12,710,802.00	\$14,380,240.00	\$14,312,368.00	\$15,524,738.00	\$12,924,725.00
Assets	cash and cash equivalents	\$6,271,623.00	\$1,040,643.00	\$1,317,002.00	\$311,516.00	\$278,505.00
	receivables	\$273,734.00	\$96,108.00	\$154,986.00	\$208,332.00	\$95,415.00
	other assets	\$33,250.00	\$1,532,474.00	\$2,539,231.00	\$15,289.00	\$1,529,521.00
	inventories	\$31,427.00	\$97,455.00	\$37,476.00	\$18,090.00	\$13,916.00
	prepayments	\$51,672.00	\$55,416.00	\$87,204.00	\$97,066.00	\$241,450.00
	other financial assets		\$3,536,660.00	\$2,527,435.00	\$3,017,295.00	
	property plant and equipment	\$1,797,971.00	\$1,774,456.00	\$1,730,193.00	\$1,674,015.00	\$1,611,678.00
	total current assets	\$6,661,706.00	\$2,822,096.00	\$4,170,309.00	\$650,293.00	\$2,158,807.00
	total non current	\$1,797,971.00	\$5,311,116.00	\$4,257,628.00	\$4,691,311.00	\$1,611,678.00
	total assets	\$8,459,677.00	\$8,133,212.00	\$8,427,937.00	\$5,341,604.00	\$3,770,485.00

REFERENCES

For research and formulas we used the following materials

All materials were accessed between 06/08/12-20/08/12

www.sunrise.com.au

www.makeawishfoundation.org.au

www.makeawish.org

www.starlight.org

www.starlight.org.au

www.campquality.org.au

www.facebook.com we used the relevant pages for the organisations that are listed in this report

Company Accounting 9th Edition Publisher Wiley by Leo, Hoggett, Sweeting 2012

The financials contained in the graphs are in figure 3 from the appendix. The numbers are directly from both make a wish foundation and camp quality's annual reports from 2007 to 2011 which can be found on their website.