

CENTRE FOR AUTISM
MIDDLETOWN

Middletown Centre for Autism Limited

**Annual Report and Financial Statements
for the year ended 31 March 2019**

Registered Number: NI063661

Middletown Centre for Autism Limited

Annual Report and Financial Statements for the year ended 31 March 2019

Contents

Foreword	3
Chairperson's Statement	8
Board Members and Advisers	10
Chief Executive's Report	13
Corporate Governance Report	28
Remuneration Report	41
Independent Auditors Report	43
Income Statement	46
Statement of Comprehensive Income	47
Statement of Financial Position	48
Statement of Changes in Reserves	49
Statement of Cash Flows	50
Notes to the Financial Statements	51
Management Information - Detailed Income and Expenditure Account	65
Management Information - Overhead Expenses	66

Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2019

The annual accounts for the year ended 31 March 2019 have been prepared in accordance with the North/South Implementation Bodies Annual Reports and Accounts Guidance, other guidance which either Finance Departments may issue from time to time in respect of accounts and any other specific disclosures required by sponsoring Departments.

The annual accounts have been prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year and the state of affairs at the year end except where agreed otherwise with Finance Departments, in which case the exception shall be described in the notes to the accounts.

A Brief History & Statutory Background

Middletown Centre for Autism began offering services to children and young people with autism, their parents and the education professionals who work with them in 2007 and since then has achieved twelve years of steady growth in the provision of its specialist services.

The Centre is established as a company limited by guarantee.

The Board of Directors comprises 5 Department of Education and Skills nominees and 5 Department of Education appointees. The Centre is a cross-border facility jointly funded by the Department of Education in Northern Ireland and the Department of Education and Skills (DES) in Ireland. In April 2012 it was announced that the Centre would become a non-departmental public body in Northern Ireland.

The Centre's remit:

The Centre has been given the remit to improve and enrich the educational opportunities for children and young people with autism, to provide support, advice, guidance and training to their parents and the professionals who work with them throughout the island of Ireland.

The Centre as an all-Ireland facility, offers specialist, second level, autism support services that are currently providing school and home-based support in Northern Ireland and Ireland as well as an extensive training programme aimed at parents and school staff in both jurisdictions. This work is underpinned by the latest research and the Centre's own Research Department undertakes studies and disseminates information on evidence based educational developments in autism.

Results

The financial results for the year are set out on page 46.

The non-financial results for the year are set out in the Chief Executive's Report for the year on pages 13-27.

Principal activities

The principal activities of the Centre are the establishment, development and management of the Centre for which the purpose shall be supporting the promotion of excellence in the development and co-ordination of education and allied services to children and young people with Autism throughout Ireland.

Financial Position

At 31 March 2019, the Centre had cash at bank of £23,684 (2018: £33,648) and a deficit of reserves of £566,060 (2018: £562,253) split as follows:

Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2019 (continued)

	£
General Reserves	10,940
Pension Liability	<u>(577,000)</u>
	<u>(566,060)</u>

Fixed Assets

Details of fixed assets are set out in Note 8 to the accounts.

Since April 2007 Middletown Centre for Autism Limited continues to use and maintain the property and assets of Middletown Centre for Autism (Holdings) Limited under the 2007 Lease and Asset Transfer Agreement with the holding company.

Pension Scheme

The most recent valuation of the company's NILGOSC pension scheme was as of 31 March 2016, for the purposes of FRS 17, which showed a funding deficit of £577K. The scheme will be revalued in 2019.

This deficit represents the difference between the liabilities of the pension fund and the value of its underlying assets; it does not represent an immediate commitment, as the cash flow required to meet the deficit relates to future pension contributions. Therefore, this liability is expected to arise over the long-term rather than the immediate future. The valuation of the pension schemes assets under FRS 17 is different from the triennial actuarial valuation which determines the contributions required to reduce the deficit.

A guarantee agreement dated 16 November 2007 is in place between NILGOSC, Department of Education for Northern Ireland and Department of Education and Skills in Ireland whereby the Departments guarantee payment in full of any pension liabilities of Middletown Centre for Autism Limited if the Centre ceases to exist or is otherwise unable to discharge its pension liabilities. This guarantee has been again confirmed in writing on 16 July 2018 by the Department of Education for Northern Ireland and the Department of Education and Skills in Ireland.

Research

The Centre's training, learning support, assessment and guidance work is underpinned by focused research work. Details of the research carried out by the Centre are included in the Chief Executive's statement.

Planned Future Developments

At the North South Ministerial Council education meeting of 15 June 2012, the Council announced that there would be *"a limited expansion of services delivered by the Middletown Centre for Autism and the focus on ensuring a sustainable future for the Centre"*

The Centre, in agreement with the funding Departments, has expanded its services in both jurisdictions through its annual business planning process.

Further details can be found in the Chief Executive's Report for the year on pages 13-27.

Post Balance Sheet Events

There are no post balance sheet events requiring disclosure.

Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2019 (continued)

Charitable Donations

Middletown Centre for Autism Limited made no charitable donations during the year.

Directors

The directors of the company who have served at any time during the financial year are as listed below.

Prof Mary Hanratty CBE Chairperson to 15 March 2019 and then Vice Chairperson
Dr Laurence Crowley CBE Vice Chairperson until 15 March 2019 then Chairperson
Ms Sharon Beattie (resigned 23 May 2018)
Mr Leo Kinsella
Mrs Dorothy Angus
Mrs Goretti Newell
Ms Christine Sheridan
Mr James O'Grady
Mrs Irene Murphy

Further information on the directors is included on pages 10 and 11.

Statement of directors' responsibilities

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors, to prepare the financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that year. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006 and all Regulations to be construed as one with that Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to auditors

So far as the directors are aware:

There is no relevant audit information (information needed by the company's auditors in connection with preparing the auditors' report) of which the company's auditors are unaware; and

Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2019 (continued)

The directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Employees with a disability

Middletown Centre for Autism Limited is an equal opportunities employer and welcomes disabled persons as employees.

Equality

Middletown Centre for Autism Limited in carrying out its functions has a statutory responsibility, to have due regard to the need to promote equality of opportunity.

Its rules for the recruitment and management of staff create an inclusive culture in which diversity is fully valued; where appointment and advancement is based on merit; and where there is no discrimination on grounds of gender, marital status, domestic circumstances, sexual orientation, race, colour, ethnic status and membership of the travelling community, in order to comply with legislative requirements in Northern Ireland and Ireland.

Employee Involvement

Middletown Centre for Autism Limited implements its business strategy through its staff. In achieving business objectives, the involvement of staff in the planning and decision making process is key. Staff involvement is maximised through the combined use of appropriate access to expert advice and training opportunities in order to enable them to exercise the responsibilities effectively.

Payment to Suppliers

Middletown Centre for Autism Limited is committed to the prompt payment of bills for goods and services received in accordance with the UK Late Payment of Commercial Debts (Interest) Act 1998, as amended by the Late Payment Commercial Debts Regulations 2002 – Statutory Instrument 2002 No. 1674 and the Irish Prompt Payment of Accounts Act, 1997, as amended by the European Communities (Late Payment in Commercial Transactions) Regulations 2002. Unless otherwise stated in the contract, payment is due within 30 days of the receipt of the goods or services, or presentation of a valid invoice or similar demand, whichever is later.

Health & Safety

The policy of the Board is to ensure the continued safety, health and welfare of the employees at work by maintaining a safe and healthy work environment based on compliance with the provisions of Health and Safety at Work (Northern Ireland) Order 1978.

Directors' Register of Interests

None of the Board Members, members of the key management staff or other related parties has undertaken any material transactions with the Centre during the year other than those disclosed in emoluments of senior post holders and remuneration report. A register of members' interests is available and can be inspected on application to the Chief Executive's office.

Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2019 (continued)

Auditors

The auditors, PKF-FPM Accountants Limited have indicated their willingness to continue in office in accordance with the provisions of section 485 of the Companies Act 2006.

Responsibilities of the Accountable Person

The responsibilities of the Chief Executive, as the Accountable Person for Middletown Centre for Autism Limited, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Management Statement and Financial Memorandum of the Company.

This report was approved by the Board on 26 June 2019 and signed on its behalf by



Mr JG Cooper OBE
Chief Executive

Date: 26 June 2019

Middletown Centre for Autism Limited

Chairperson's Statement

I have pleasure in presenting Middletown Centre for Autism's Annual Report for the year ended 31 March 2019.

The Centre, now in its twelfth year, has continued to grow and to develop the services which it offers throughout the island of Ireland to children and young people with autism, their parents, carers and professionals who work with them. It has through the work and the expertise of its staff gained recognition as a provider of high quality specialist autism services throughout the island. The Centre is one of the first cross border initiatives and is funded by the two governments. It works on an all-Ireland basis and the principal objectives are:

- the provision of a Specialist Training Service
- the provision of a Learning Support and Assessment Service
- the provision of a Research and Information Service

This year has been one of continuing success and progress. Some of the matters I would like to highlight are:

- The development and delivery of a comprehensive programme of specialist training offering places for some 28,198 parents and professionals from the education and health sectors in Ireland, both North and South during the year.
- The provision of a trans-disciplinary Learning Support and Assessment service in Northern Ireland dealing directly with children and young people with autism, the professionals who support them and their parents and the continuing development of a similar service in Ireland.
- Continuing to develop and host a series of innovative and practical training opportunities across the island for parents and professionals. This has included hosting renowned presenters such as Dr Brian McClean, Gina Davies, Mike Chapman, Glenna Osbourne and Dr Patsy Daly.
- The publication of comprehensive research bulletins and the continuing work on innovative research projects which involve schools throughout Ireland and international higher education partners.
- Preparing to host our third international conference in Dublin in May 2019 with plans to host 1,000 delegates from the UK and Ireland.
- The development of third level pathways for professionals working in the area of autism. To this end the Centre has forged formal links with the University of Limerick to create and present a post graduate Certificate in Autism Studies.

Our financial statements for the year ended 31 March 2019 upon which our auditors PKF-FPM Accountants Limited have reported on without reservation, are set out in pages 48 to 66. The accounts are maintained in pounds sterling and are also reported upon in Euros. Our income for the year amounted to £2,364,400 (€2,717,810) all but £400 of which has been in the form of grants from the two administrations. Our expenditure was £2,360,677 (€2,737,262) and can be apportioned as follows:

- Service delivery	£2,284,454	€2,649,646
- Overheads and infrastructure costs	£75,402	€86,672
- Interest payable and similar charges	£821	€944

Middletown Centre for Autism Limited

Chairperson's Statement (continued)

The accounts show a surplus before tax of £3,723 (€4,327).

The success of the Centre and its work has been confirmed by a joint inspection of its services by inspectors from both jurisdictions who have noted the high-quality services being provided throughout Ireland by the staff of the Centre.

The Board is committed to working with the funding Departments and other educational partners to build on the Centre's successes and to ensure that appropriate plans are in place to meet the needs of children and young people with autism throughout Ireland in the coming years.

I thank all of my fellow members of the Board, who through their broad backgrounds in education, public service and administration in the UK and Ireland have provided enthusiastic support and wise counsel throughout the year.

I also wish to pay tribute to the support and work of the dedicated staff under the leadership of our Chief Executive Officer Mr Gary Cooper for their great commitment to the work at the Centre.

The Centre has, through the combined efforts of the Board, staff and our colleagues and Ministers in the funding Departments, become an essential partner in delivering new and innovative educational services to children and young people with autism throughout Ireland. I and my colleagues on the Board look forward to continuing to build on our achievements in future years.



Dr Laurence Crowley CBE
Chairperson

Date: 26 June 2019

Middletown Centre for Autism Limited

Board Members and Advisers

Board Members and Advisers

The Centre's Board of Directors comprises 5 Department of Education appointees and 5 Department of Education and Skills nominees. The Board of Directors meet at least eight times a year and its members serve on the Centre's three committees: - Audit and Governance Committee, Service Planning and Assurance Committee, and Finance and Personnel Committee. Two Directors' posts were vacant on 31 March 2019.

Professor Mary Hanratty CBE

Professor Mary Hanratty CBE served as Vice Chair until 15 March 2016 when she took up the position as Chair of the Board which she held until 15 March 2019: she was then appointed to the position of Vice Chair. She has worked as Director of Nursing and Midwifery Education for the Southern and Eastern Health and Social Services Boards, where she was involved in developing education programmes for nurses involved in the care of children and young people with autism. Professor Hanratty serves on the Centre's Finance and Personnel Committee and Service Development and Assurance Committee. Other public appointments include CPA Independent Assessor and Lay Member of Solicitors' Disciplinary Tribunal and PSNI Disciplinary Committee.

Dr Laurence Crowley CBE

Dr Laurence Crowley CBE served as Chairperson until 15 March 2016 when he took up the position of Vice Chair to 15 March 2019. He was appointed Chairperson from 16 March 2019. He is a former Governor of the Bank of Ireland and the founding Executive Chairman of the UCD Michael Smurfit Business School. He is the former Chairman of Gaisce the President's Award and Chairman of a number of Irish companies. He also served as Chairman of the Centre's Finance and Personnel Committee.

Mr Leo Kinsella

Mr Leo Kinsella is the Head of Mental Health Services with the Health Service Executive (HSE). He is fully accountable and responsible for service provision, management, planning and compliance with regulation. His geographic area of responsibility covers counties Cavan, Monaghan, Sligo, Leitrim and Donegal. He also holds some lead management roles in relation to CAWT. He has held a number of other senior managerial appointments in the Health Sector and served on the Centre's as Chair of the Audit and Governance Committees.

Mrs Irene Murphy

Mrs Murphy lives in Greyabbey and has held posts as Head of the Disablement Advisory Service (DAS) in the Training and Employment Agency; Head of Special Education Team (SET) and then the Special Education and Inclusion Review Team both within the Department of Education. Mrs Murphy has worked on a voluntary basis as secretary to the Belfast branch of the National Deaf Children's Society. Mrs Murphy brings to the Board skills in the field of special education and autistic spectrum disorders. She has served on the Centre's Service Planning and Assurance Committee.

Mrs Goretti Newell

Mrs Goretti Newell is the former principal of St Patrick's Boys National School, Hollypark, Foxrock, Co Dublin and former Schools Programme Manager with Special Olympics Ireland. She is a Board member of Willow Park School, Blackrock Co Dublin and former Board member of Ballyowen Meadows Special School, which is under the auspices of Beechpark Services for children with Autism. She is Chair of the Service Development and Assurance Committee and the Finance and Personnel Committee.

Middletown Centre for Autism Limited

Board Members and Advisers (continued)

Mr James O' Grady

Mr O'Grady lives in Limerick. He is on the Board since 2010 when he was nominated by the Dept. of Health and appointed by the Minister for Education and Skills.

He was formerly head of Disability Services in the HSE. He was also a former policy advisor to the Minister for Health. Since his retirement from the Health services he has served on a number of State Boards. He serves on the Centre's Audit and Governance Committee.

Mrs Christine Sheridan

Mrs Christine Sheridan is the Head of HR at Belfast City Council. She was previously head of HR & OD at Co-Ownership Housing Association with 26 years' experience in the key areas of Recruitment & Selection, Interpretation & Application of Employment Legislation, Industrial Relations, Employee Relations, HR Policy Advice & Guidance, Policy development and delivering Presentations & Training Courses. She is a chartered member MCIPD of the Institute of Personnel & Development and serves on the Centre's Finance and Personnel Committee.

Mrs Dorothy Angus

Mrs Angus was Director of Access, Inclusion and Well Being in the Department of Education from 2005 to 2012. Policy responsibilities included special educational needs, child protection and the promotion of pupil emotional health and wellbeing. Mrs Angus previously held posts at director level in the then Department of Finance and Personnel and Office of the First Minister and Deputy First Minister. She is a volunteer with Business in the Community's 'Time to Read' scheme and with the NSPCC Schools Service. Mrs Angus brings to the Board skills in the field of management, policy development, business planning and organisational development. She is a member of the Centre's Audit and Governance Committee.

Ms Sharon Beattie

Ms Beattie is a Psychologist working independently and has previously worked as Head of Strategic Partnerships in PSNI and as Director of Operations for the Safeguarding Board NI. She is a member of the Board of Trustees for the British Association for the Study and Prevention of Child Abuse and Neglect (BASPCAN), National Treasurer for the Association and Chair of the Finance Committee on a voluntary basis. Ms Beattie chairs Bury's Local Children Safeguarding Board is a School Governor and an expert witness focusing on the assessment of learning disabilities / difficulties and autistic spectrum disorders (ASD). Ms Beattie brings to the Board skills in ASD, safeguarding financial administration, management and accountability.

Middletown Centre for Autism Limited

Advisers

Secretary	Annsagate Limited Capital House 3 Upper Queen Street Belfast BT1 6PU
Registered Office	Middletown Centre for Autism Limited 35 Church Street Middletown Co Armagh BT60 4HZ
Auditors	PKF-FPM Accountants Limited Dromalane Mill The Quays Newry Co. Down BT35 8QS
Registered No:	NI063661
Bankers	Bank of Ireland 11 Upper English Street Armagh Co. Armagh BT61 7BH
Solicitors	Arthur Cox Solicitors Capital House 3 Upper Queen Street Belfast BT1 6PU

Middletown Centre for Autism Limited

Chief Executive's Report for the Year

I have pleasure in presenting this account of the operation of Middletown Centre for Autism, detailing the work undertaken by the Centre from April 2018 to March 2019.

The Centre and its staff continue to deliver services to three main groups throughout Ireland:

- Professionals working in the autism sector, mainly those based in the education sector but including some health professionals who are school based; places are also provided for some staff working in the voluntary sector.
- Parents (and guardians) and family members of children and young people with autism. The Centre's work with this group is provided within an educational context.
- Children and young people with autism.

Throughout the year the Centre has continued to develop and deliver an extensive range of training opportunities to both parents of children and young people with autism and the educational professionals who support them. In addition, the Centre's Research Department has continued to develop and publish its Research Bulletins as well as undertake the creation of much needed autism specific resources and comprehensive follow-up on all children and young people who were referred to the Centre.

Findings from the research follow-up work are integrated into the Centre's training programme. The Learning Support and Assessment Service continued its work with young people referred to the service from the Education Authority in Northern Ireland and continued to develop its work with a pilot programme involving 12 children from areas across the Republic of Ireland.

Training Service

Training is a key feature of the Centre's work and during the course of last year 19,611 delegates attended training delivered by the Centre. This was from a total of 28,198 training places offered (a remarkable 69.5% uptake). Indeed, since training commenced from the Centre in December 2007, a total of 108,340 delegates have received specialist training from the Centre.

Internal evaluation processes reflect that these sessions are rated highly and are valued by those attending. These are very commendable figures and reflect greatly the growing interest and demand for high calibre training in all aspects of autism provision.

Additional Training Developments/Projects Undertaken by the Centre

From April 2018 to March 2019 the Centre provided its full range of half day, full day and multi-day sessions in locations across Ireland and Northern Ireland. This programme is delivered in partnership with other key educational stakeholders including, the NCSE, the EA, the HSE and NEPS. Specialist training programmes were also provided including:

- Sleep Scotland specialist sleep programme for professionals and parental workshops
- Social Communication Emotional Regulation and Transactional Supports (SCERTS) three-day specialist training for professionals
- The TEACCH Transitional Assessment Profile (T-TAP) two-day professional training.

The Centre staff team also provided:

- Post-16 options in Northern Ireland and Ireland
- Sibling workshop in Northern Ireland and Ireland.

In addition to the face to face delivery the Centre also provided a range of online learning options through the Virtual Learning Environment. These sessions are based on the Centre's five-week programme and address issues both for primary and post-primary professionals and parents.

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

International Conference 2019

Extensive preparations were undertaken for the Centre's third two-day International conference. This included:

- Booking international speakers to deliver the most up to date practice on the theme of 'Pathways to Resilience'.
- These speakers: Brenda Myles PhD, Kari Dunn-Buron, Dr Patricia Daly and will include an autistic speaker.
- Development of programme to provide both key-note and seminar style sessions to provide conference delegates with the opportunity to access more in-depth information on a range of relevant areas.
- It is anticipated that 500 parents and professionals will attend both days on 16 and 17 May 2019.

Research

The Centre has, during the year, invested in developing its IT systems and enhancing its capacity to deliver on-line training, providing a welcome addition to the Centre's training portfolio.

Using Research to Inform

Research continues to underpin all that the Centre does. During the last year 3 research bulletins were published covering the themes of:

- Bulletin 26 Sensory Processing Vol 2
- Bulletin 27 Assistive Technology
- Bulletin 28 Stress and Coping for Caregivers.

An electronic copy of each research bulletin is free to download from the Centre's website, plus all members of the Centre's Research Panel, comprising of parents and professionals, are emailed an electronic copy. Feedback from online surveys received on each bulletin has demonstrated that this service is important to both professionals and caregivers. The online survey also provides the research team with recommendations from professionals and caregivers about future bulletin content, training requirements and areas for research.

The bulletins are also disseminated to the National Autistic Society, Network Autism Group.

Online Resources

Research and Development team members are currently developing an extensive Autism and Anxiety E-Book and Resource that will be available in October 2019.

Published Work

In August 2018, the Centre published an article in the Children's Research Digest entitled "Adolescents need play too: Applying interventions to support social communication of girls with autism in mainstream school". This article was based on the referral support provided by the Centre to three adolescents girls with autism. Following publication of the article the Centre's Research Projects Manager was invited to present at Mary Immaculate College and the Children's Research Network International Play Conference in Limerick in September 2018.

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Referral Programme Evaluation

The Centre's Research Department evaluates the impact of the services provided for children, parents and educational professionals. The research outcomes are detailed on page 16 and following.

Whole School Referrals

Between 1 April 2018 and 31 March 2019, 2 whole schools completed the Whole School Programme. A total of 3 whole schools took part in the Whole School Referral Programme. A further 3 schools have been referred to the Centre since April 2017. Since last year the research team has worked closely with the Learning Support and Assessment team to monitor, review and update documentation to assist in planning and executing the whole school programme including research follow-up.

Graduate Certificate in Autism Studies (GCAS)

43 students are due to graduate with a Diploma in Autism Studies in October 2019 having completed the Centre's certificate in partnership with Mary Immaculate College Limerick.

In December 2018 the Certificate course was approved to be developed to a Graduate Diploma.

Supporting Children

The Learning Support and Assessment Service's work continues in Northern Ireland and in the Republic of Ireland thus ensuring that educationalists in both jurisdictions can refer children and young people who, despite extensive first level intervention and support, continue to encounter difficulties. The trans-disciplinary team provides intensive support to each referral across home and school environments. The team also works with children and young people, parents and staff providing whole school support in the further implementation of autism competent environments.

During the period April 2018 to March 2019

ROI referrals, total 14.

Geographical Locations included: Counties: Donegal (2), Offally, Wicklow (2), Meath (2), Tipperary, Waterford, Longford (2), Carlow, Dublin (2 – Dublin 15 and Dublin 7)

NI Referrals

61 referrals, 3 whole schools

Geographical location of school – 2 Belfast, 1 Armagh

Referrals are received from throughout NI including Maghera, Newry, Craigavon, Newtownabbey, Magherafelt, Moira, Lisnaskea, Enniskillen, Crumlin, Portrush, Ballycastle, Bangor, Belfast, Feeny, Limavady, and Derry.

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Outcomes

Whole School

During the period 1 April 2018 to 31 March 2019, 1 school completed the Whole School Referral Programme (Knockloughrim PS); and 2 schools (Harberton SS and Glenveagh SS), embarked on this process (these schools are due to complete the programme in 2020).

The whole school intervention programme, though individualised to the specific needs and requirements of each school, includes evaluating, influencing, upskilling and improving within four main factors:

- Policy and Procedures
- Autism Appraisal
- Capacity Building
- School Environment

The 'PACS model' detailed above includes 4 factors and is a 3-tiered system of intervention (e.g. it promotes and establishes change within the school, which filters down to the class and ultimately impacts the individual).

School	Total Pupils	Age Range	Teaching Staff	Classroom Assistants	Referral Programme
Knockloughrim Primary School	117	4 – 11 years	6	7	Completed March 2019
Harberton Special School	300	3 – 19 years	56	85	Commenced January 2019
Glenveagh Special School	186	8 – 19 years	29	86	Commenced December 2018

Sample Outcomes

Using the PACS model, each school referred to Middletown Centre for Autism (MCA) completes the following process:

- Policy and Procedures – a core team of school staff (N=6) lead the programme with support of MCA. This team are responsible for creating an Autism Policy and collaborating on an action plan with MCA on how best to progress.
- The core team along with MCA then 'appraise' their current knowledge and practices using assessments like the 'Evaluating provision for ASD in schools' or 'The Autism Competency Framework'. Additionally, observations are conducted within classrooms to focus on the challenges and difficulties of current practice and knowledge and to open a dialogue around the impact of autism on the individual pupil. The results of these assessments and discussions with the Core Team facilitate the development of the MCA Programme which includes goals or targets based on the areas of priority highlighted by the Appraisal tools (which normally fall into the factors of Capacity Building and Structured Environments).

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

As 2 of the 3 schools between 2018 and 2019 have just commenced the Whole School Referral Programme, the following outcomes are based on Knockloughrim PS.

Knockloughrim PS utilised the 'Evaluating provision for ASD in schools' appraisal tool along with the scoring system depicted in 'The Autism Competency Framework'. These tools include a set of competencies to describe the knowledge, understanding and skills that staff working in educational settings require to work effectively with pupils with autism. As part of the Autism Appraisal element of the Whole School Programme, the core team, along with MCA staff, rate the school's current level of achievement of these competencies as either 'developed', 'developing', or 'not yet developed', and then rate each competency as either having a 'high', 'moderate' or 'low' priority level for the school. The appraisal tool is completed at the start and end of intervention and serves to identify areas the school should focus on developing during the MCA Whole School Programme and rates their achievement at the end of intervention.

Prior to the MCA Whole School Referral Programme, Knockloughrim PS rated themselves as having 'developed' only 4% of the 24 competencies detailed in the 'Evaluating provision for ASD in schools' appraisal tool. Following intervention, the school had 'developed' 54% of the 24 competencies and were 'developing' a further 46% (therefore they had no competencies rated as 'not yet developed' following MCA intervention).

These results highlight the effectiveness of the Capacity Building element central to the intervention process. As part of the Whole School Programme, parents and professionals at the school are invited to take part in a range of training tailored to the school's specific needs as detailed by the appraisal tool and observations.

Professionals and parents attending a 5 week training module facilitated by MCA staff were asked to complete training evaluations. Of those completing the training evaluations the following results were noted.

Title	Total Respondents	Parents	%Ranked as Very Beneficial/ Useful
Anxiety & Emotional Regulation	26	7	96
Attention Autism	2	0	100
Autism & Positive Behaviour	24	8	73
Autism & Sensory Processing	23	6	96
Autism, Learning styles & visual teaching methods.	16	9	75
Developing Social skills for pupils with autism	2	0	100
Emotion Regulation	5	0	100
Transitions	22	8	68

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Additionally, depending on need, two pilot groups of children from the school took part in a social skills group and an Attention Autism group. These groups afforded informal training and capacity building on how to structure, plan for, conduct and finish groups.

This was a very successful outcome for staff and pupils involved. Staff shared their experiences and provided a progress update to parents of pilot pupils. PowerPoint and media movies were used to show how pupils engaged with activities to support their Social interaction.

One parent reported that, "*as a result of MCA intervention school staff were empowered to engage with all students*" and that "*staff have a greater awareness of Autism and are able to make adjustments in order to meet my son's needs.*"

Another parent commented that they could see how "*the programme used in school can be transferred to home.*"

Staff have reported that pupils have made excellent progress and a summary below reflects changes made:

"There has been a reasonable improvement in listening to adults and peer group and turn taking"

"increased interaction.... ability to express emotions.... realising that you don't always get a turn"

Pupils have also reported the benefits of Social Skills Group and this has been recorded by pupils on reflective worksheets. Comments made were:

"I enjoyed being with my friends and making wonderful stuff!"

"Lava lamps were cool!"

"I gained confidence"

"Letting others have a chance to talk, I learnt to be a better listener"

At the end of intervention, one of the teachers commented '*Middletown intervention has been fabulous for our school.*'

SERVICE OUTCOMES

The effectiveness of the individualised LSA programme and process is continually evaluated by the service users through:

- Parent and professional final evaluations of MCA services completed at the end of the intervention programme
- Follow up interviews with a random sample of parents 6 months following intervention
- MCA staff reflective practice notes

The individually tailored LSA intervention programme designed, implemented and disseminated by MCA staff after intensive assessment was evaluated by both parents (N=19) and professionals (N=18) at the end of intervention using 'final report' evaluations.

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

When asked to evaluate the effectiveness of the strategies utilised and recommended during the LSA intervention programme, at least 50% of parents rated each of the categorised strategies as 'very effective' (Chart 13). Considering that a third of parents of children with autism in Northern Ireland believe the education their child receives is not adequate to their specific needs (NAS, 2012), it is encouraging that over two thirds of parents (67% - 100%) rated all the categorised strategies as either 'very' or 'mostly effective'; with 100% of parents viewing strategies targeting cognitive function (e.g. attention, safety awareness, understanding expectations) as 'very' or 'mostly effective'. In contrast to previous MCA annual reports, school professionals were marginally more favourable than parents when evaluating the effectiveness of the strategies, with a higher percentage of professionals than parents rating four of the six categorised MCA strategies as either 'very' or 'mostly effective' (Chart 14).

Chart 13: Parent Rating of Effectiveness of Strategies

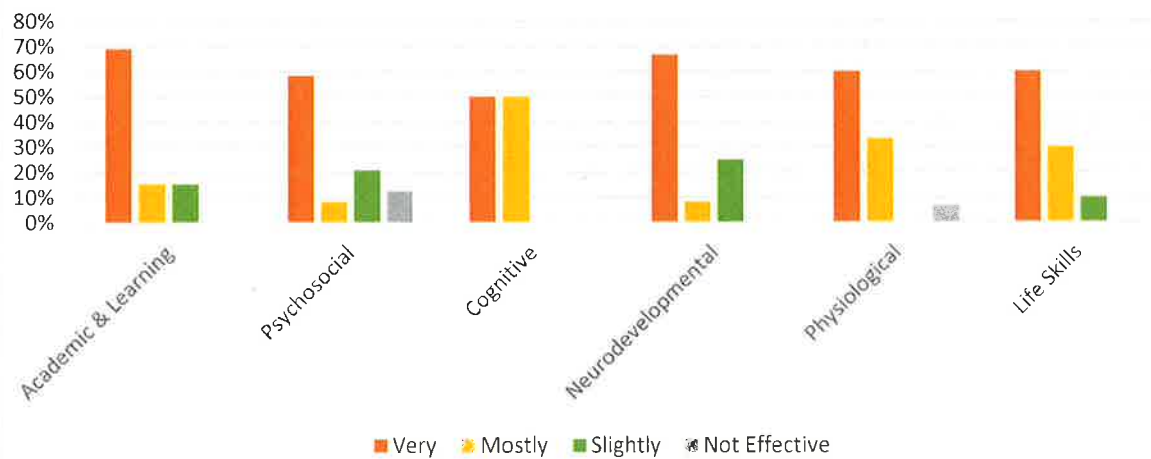
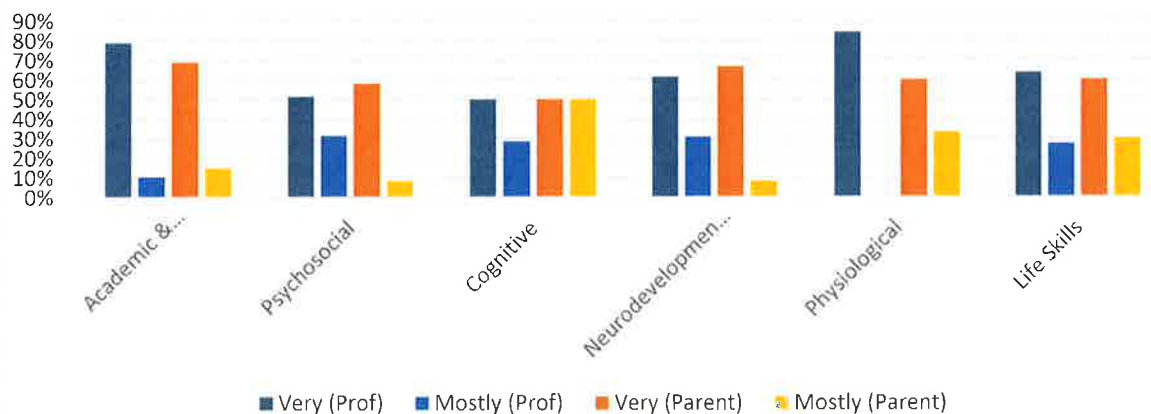


Chart 14: Comparison of Parent and Professional Reported Effectiveness of MCA Strategies



Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

When asked to rate the level of improvement within each area of difficulty, a higher percentage of parents rated their child's improvement more favourably than the professionals in four of the six categories (Chart 15 and 16).

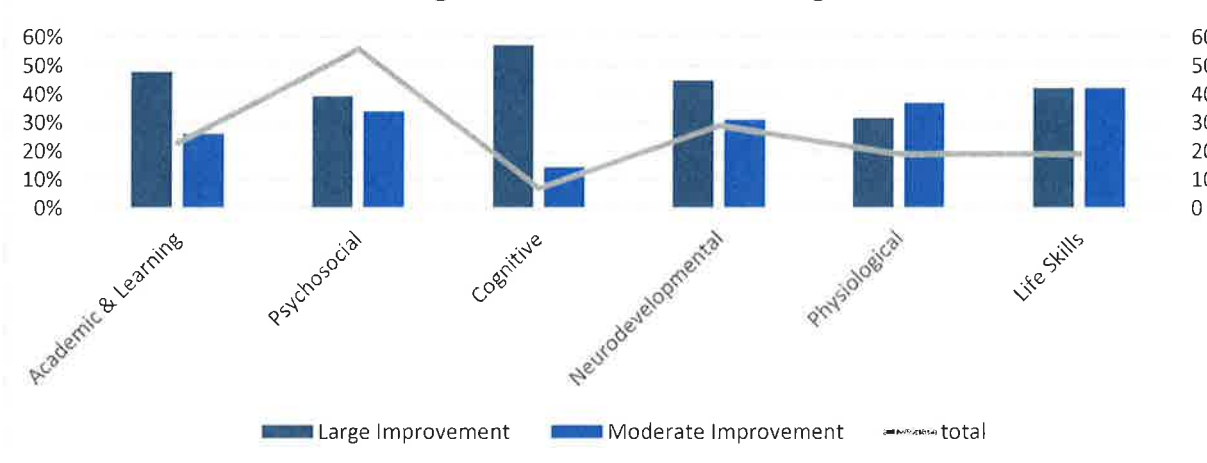
In the remaining two categories, a higher percentage of professionals (73%) rated the referrals improvement in difficulties within the psychosocial category as 'large' or 'moderate improvement' compared to parents (67%). Whereas a similar percentage of parents (75%) and professionals (76%) rated improvements in neurodevelopmental characteristics as 'large' or 'moderate' for the children and young people with autism receiving MCA intervention.

Despite modest differences it is interesting to note that across all six categories of areas of difficulty, roughly two thirds (67%) of parents and professionals felt that the individual with autism receiving MCA intervention improved to a large or moderate extent in each area of difficulty.

Chart 15: Parent Reported Level of Improvement Following MCA Individualised Programme



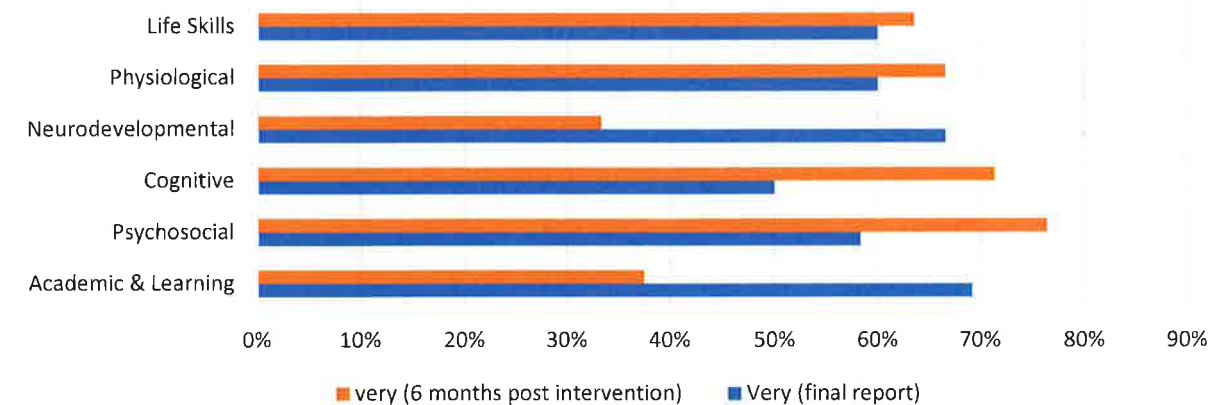
Chart 16: Professional Reported Level of Improvement Following MCA Individualised Programme



Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Chart 17: Parental report on Effectiveness of MCA Intervention (6 months Post)



Parents interviewed 6 months post MCA intervention rated the effectiveness of strategies more positively in four of the six categories, compared to ratings taken at the end of intervention. As an example, Cognitive Function strategies were rated by 50% of parents as very effective at the end of intervention, however considerably more parents (71%) rated cognitive function strategies as very effective 6 months later. Conversely 69% of parents rated academic and learning strategies as very effective at the end of intervention but less than half (38%) of parents viewed the same strategies as very effective 6 months on. The change in opinion could have been affected by a different range of parents reporting on the effectiveness of strategies across the time points or possibly a change in circumstances (such as a change of school year/ placement etc).

At the end of intervention many of the parents noted the benefits of the strategies they had received from MCA during the intervention period; as an example, one parent reported:

"He used to rub his shoes on the ground when he was anxious.... before Middletown got involved, he would go through at least 3 pairs of shoes within the year as he was so anxious. Now 1 pair of shoes will do him until maybe after Easter; so that in itself proves to me the difference Middletown made"

"Understanding autism strategies are now never used; he just seems to understand that he is different. He will say am I special? am I the only boy in the family that has autism?"

"Behaviour has improved in general he does not lash out as much now, even when his baby sister comes to visit he can tolerate her more now."

As in previous annual MCA reports, further support was requested by half of parents 6 months post intervention, in the form of 'check ups' to review strategies and to assure continuity of care between home and school. One parent reported:

"I would like more people to have access to the service and would have liked to have had the service for longer, we could have done with having MCA Co-ordinator for longer, even 2 years"

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

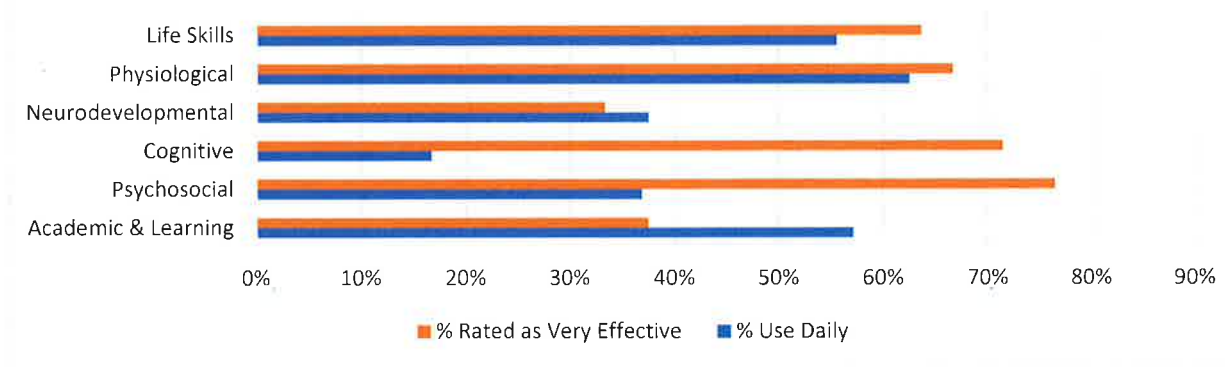
"It would be nice to have is a check-up after 12 months at school to see if anything needs tweaking"

Another parent also shared their anxiety about the programme ending:

"I would've liked the MCA Co-ordinator to have stayed longer, maybe to have helped with his transition back into school more, to see him settled."

Six months following the MCA individualised programme, many of the parents and/or the referrals were still utilising the majority of strategies introduced by MCA, on a daily basis (Chart 18).

Chart 18: Parent Reported Effectiveness and Frequency of Use of MCA Strategies 6 Months Post Intervention



The frequency with which strategies were still being implemented 6 months following intervention, may in part be due to the increased knowledge and understanding of parents regarding their child's individual needs.

"It has been lovely working alongside the MCA Co-ordinator with my son. Myself and my mother have learnt a great deal from her with strategies she has put in place. And am amazed at some of the improvements it has made to my son."

"I feel that they offered good advice, and great at providing new ideas within home"

"I felt the service tailored itself to our needs"

Conversely, it is notable from Chart 18 that two of the categories of strategies 'Cognitive Function' (such as attention autism) and 'Psychosocial' (such as anxiety management strategies) were rated as 'very effective' by 71% and 76% of parents 6 months post MCA intervention, however parents reported that these strategies were implemented less frequently than other strategies. This was not seen as a negative factor by the parents, in fact, they considered this as a positive outcome as they felt their child no longer 'needed' to employ these strategies every day.

Chart 19 illustrates that 40% of the parents interviewed reported that the Co-ordinator acting as the link between home and school was one of the best aspects of the MCA intervention programme.

One parent said:

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

"Middletown's intermediary role with other professionals was most helpful. They were like our eyes and ears for communicating with the school. The Co-ordinator was able to observe in the school and report back."

Additionally, 40% of parents felt that the MCA intervention programme increased the school's knowledge and understanding of their child's needs, which in turn increased their confidence in the school.

As an example, one parent said:

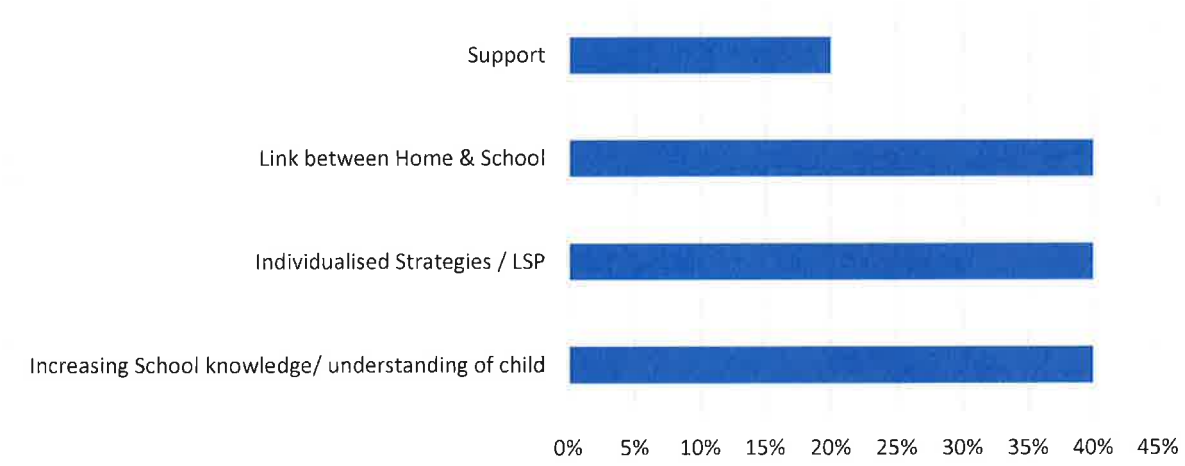
"the education the school got from Middletown was good about the sensory room, even though it was only a broom cupboard, at least they have one now... I think their awareness improved; they learnt to communicate better with him and knew to give him a job to do to get out and about and not just give him the iPad all the time."

A further 40% of parents rated the individualised strategies provided by MCA as the best aspect of the programme.

As an example, one parent commented:

"Everything the Co-ordinator put into school was helpful, especially for controlling his emotions, he is a very sensitive child. There is so much the Co-ordinator helped with. She helped him concentrate with the use of the AA strategy he really loved and enjoyed that. Also, strategies to help him move away from using his tablet all the time and helping him to engage more with his peers for example by getting him the job in school to deliver milk to other classes."

Chart 19: Parent Reflection on Best Aspects of MCA Intervention



To ascertain both parents and professionals' perceptions regarding goal achievement, MCA researchers specifically requested both parties to rate the referrals attainment in goal achievement within 'Handover/ Final Meeting Evaluations' (Charts 20 and 21).

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Chart 20: Parent Reported Level of Achievement of LSP Goals

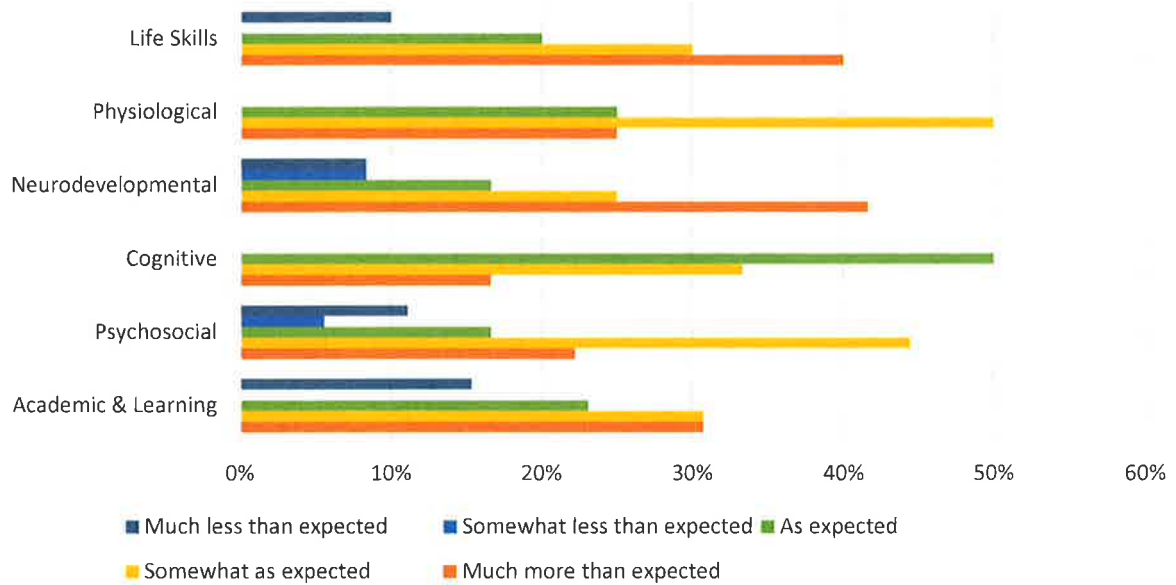
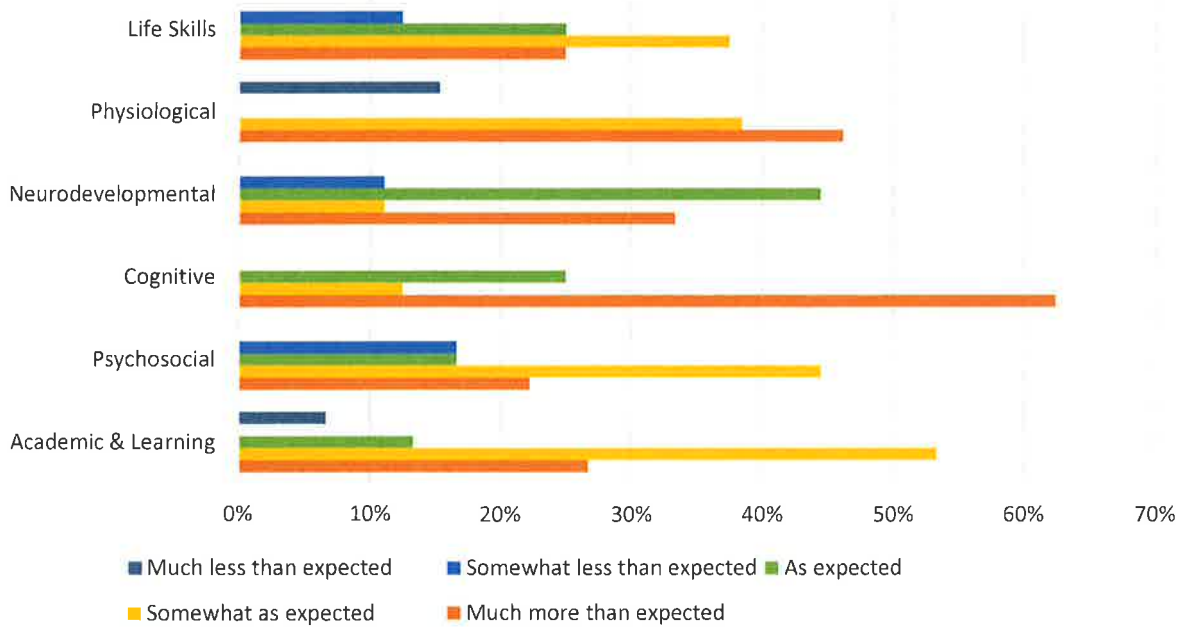


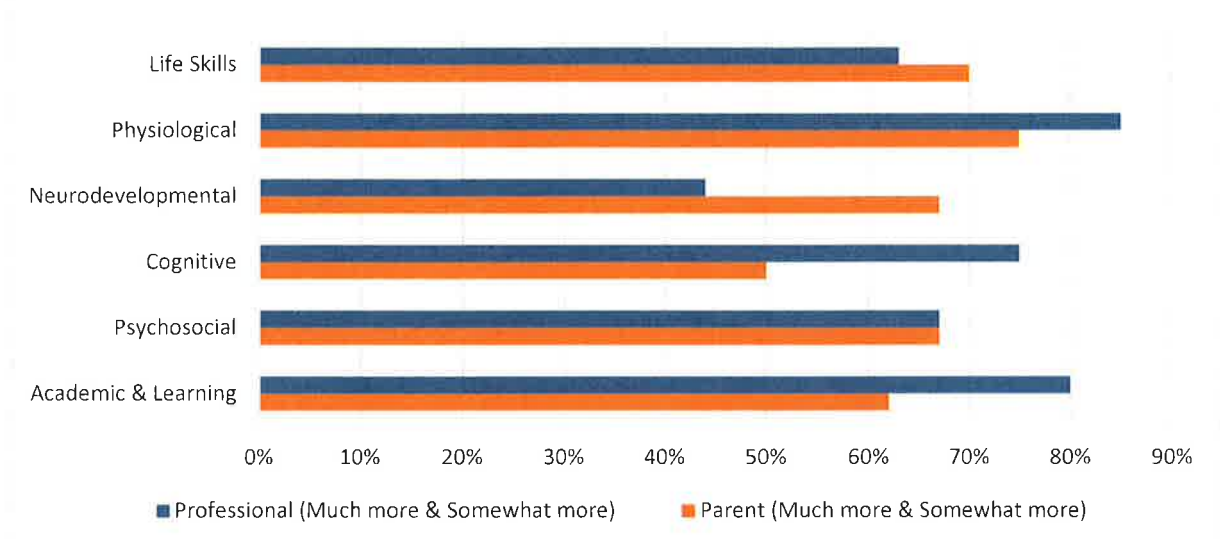
Chart 21: Professional Reported Level of Achievement of LSP Goals



Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Chart 22: Comparison of Parent and Professional Opinion of Goal Achievement



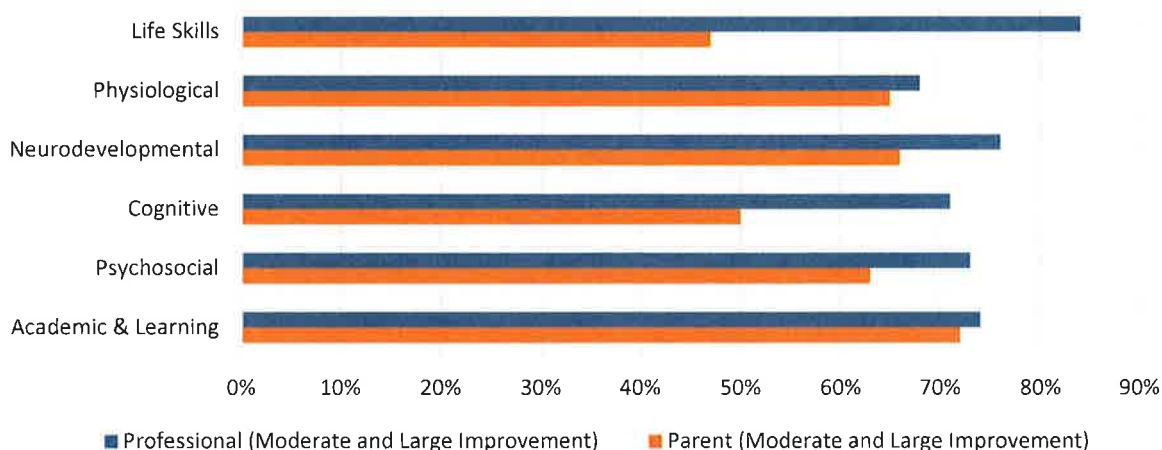
In contrast to previous reviews, the above charts demonstrate that professionals viewed the child's level of goal achievement more favourably than the parents who completed evaluations at the end of MCA intervention. It is interesting to note, that professionals rated improvements in 'cognitive function' (75%) and 'academic and learning skills' (80%) higher than parents (50%, and 62% respectively), as goals and therefore skills in these categories would be highly linked and more frequently evaluated within the school context.

On the other hand, more parents (67%) rated their child's improvement in neurodevelopmental goals higher than professionals (44%). This could be due to professionals regarding autism, and therefore neurodevelopmental characteristics, as encompassing lifelong challenges; or possibly improvements in (for example) communication with family members may have been rated higher by parents.

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Chart 23: Comparison of Parent and Professional Opinion of Level of Improvement In Core Area of Difficulty



When comparing the parent and professional's viewpoint on the effect of interventions on the referrals core areas of difficulty, the professionals rated the strategies as having a greater impact on areas of difficulty than the parents (Chart 23).

Professionals reflecting on how the experience with MCA improved the referrals core areas of difficulty noted:

"The intervention was excellent, both for child and for myself professionally. The Co-ordinator provided a wide range of resources and strategies. She was always willing to provide advice and support to other staff"

"A big thank you for all the resources, for the support, strategies, for the twilight on sensory work. It was fantastic to have all the support and training and it has made such a difference"

"I am delighted with the support from MCA. Child is a complex pupil and I know without this support settling him into class would have been impossible. The Co-ordinator was so supportive and patient, she provided equipment, strategies and time to figure out ways to help him to move forward in his learning by helping him to lessen his anxiety and regulate."

And they also commented on how the experience is helping others:

"The intervention has given the school staff a better understanding of what Autism is and how best to meet the needs of children with Autism."

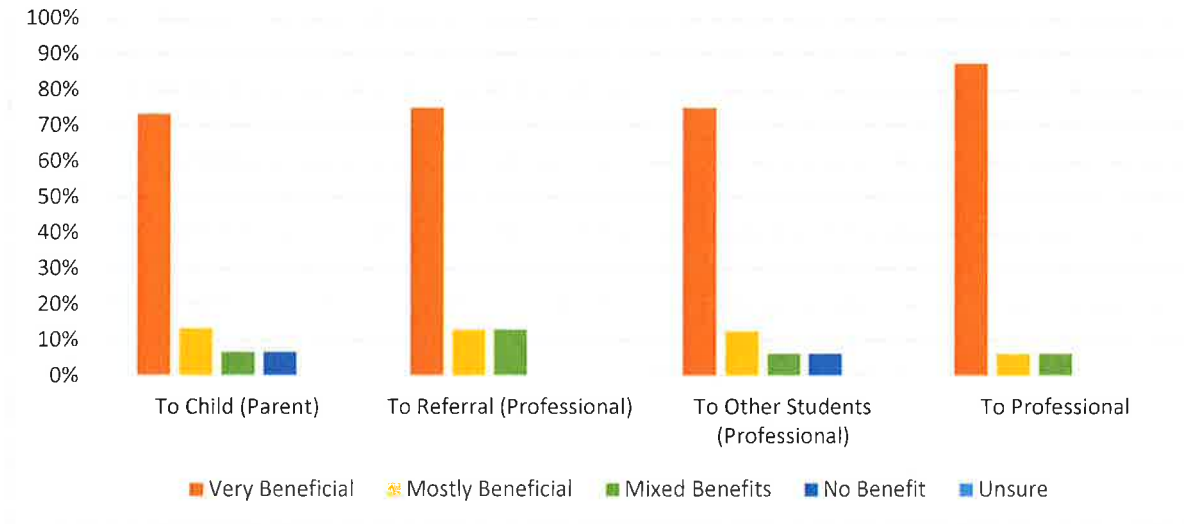
"We now have a greater awareness of how autism affects pupils... MCA provided the encouragement to persist with strategies which at first may not appear to be working... there were many different ideas and strategies suggested to help make school more manageable and less stressful..."

At the end of intervention, the majority of both parents and professionals reported that overall, they had experienced a 'very good' (73% of parents) or very beneficial (to the student 75%; to other student 75%; to the professional 88%) intervention process with MCA (Chart 24).

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Chart 24: Parent and Professional Evaluation of the Overall MCA Experience



The Contribution of Our Staff and Directors

In closing I would like to pay tribute to the work and commitment of the Centre staff and Directors. The Centre is most fortunate in the calibre of staff it employs whose dedication and commitment ensure that high quality services are delivered across the island of Ireland. I would also like to pay tribute to the dedication of the Board of Directors and to thank them for the interest and guidance they give to the work and development of the Centre. The Centre has continued to recruit specialist members of staff to meet the needs of the children referred for assessment and learning support and to support its training and research work and I was delighted to welcome such a committed, enthusiastic and highly professional group of individuals to join our specialist team here at Middletown. I trust that you will find this report informative and reflective of the work that the Centre has been engaged in over the last twelve months.

Mr JG Cooper OBE
Chief Executive

Date: 26 June 2019

Middletown Centre for Autism Limited

Corporate Governance Report

Corporate Governance Report

The Corporate Governance Report sets out the key governance arrangements within Middletown Centre for Autism (the Centre) and, where applicable their role in reporting to the Centre's Board. In addition, the Corporate Governance Report provides further data via the Governance Statement with regard to the role and function of the Committees established by the Board in 2018/2019. The report also provides further detail on the framework for Business Planning, Risk Management and Information Risk.

Director's Report

Background to the Centre

Middletown Centre for Autism was established as part of a range of education policy initiatives arising from the Good Friday Agreement. The Centre was opened in March 2007 to deliver educational services on an all-island basis for children with complex autism, their parents and families and the education professionals who work with them.

The creation of the Centre reflects the commitment by the Department of Education and Department of Education and Skills to the development of services for those young people with more complex autism and long-term needs. Funding is provided equally by the two Departments to support the Centre in its provision of specialist support and services not currently available to the education sector in either jurisdiction.

The Centre is established under the Companies (Northern Ireland) Orders 1986 to 1990 as a company limited by guarantee. The objects of the Centre are set out in Section 3 of the Memorandum and Articles of Association.

The Ministers of Education (North) and Education and Skills (South) are accountable to their respective legislatures for the activities and performance of the Centre.

The Centre is governed by a Board with the following Directors and officers as at 31 March 2019:

Chairman:	Dr Laurence Crowley CBE
Vice Chair:	Professor Mary Hanratty CBE
Non-Executive Directors (NED):	Mrs Dorothy Angus
	Mrs Irene Murphy
	Ms Christine Sheridan
	Mr James O'Grady
	Mr Leo Kinsella
	Mrs Goretti Newell
Chief Executive:	Mr James G Cooper OBE

During 2018/2019, the Board met on 8 occasions. Two Directors posts were vacant at 31 March 2019. The Centre's Board has three sub-committees. The Audit and Governance Committee met on 6 occasions, the Finance and Personnel Committee met on 3 occasions and the Service Planning and Assurance Committee met on 4 occasions in 2018/2019.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

Operational management is provided through the Senior Management Team (SMT) (comprising of the Chief Executive, the Head of Research and Development, Dr Fiona McCaffrey, the Head of Learning Support and Assessment, Mrs Lorraine Scott and the Head of Corporate Services, Mr Jim Lennon) which usually meets each fortnight. It provides quality assured data and information for the Board. The SMT considers a range of issues including:

- Progress against objectives set by the funding Departments
- Progress against corporate objectives declared in the annual business plan and corporate plan
- Finance and budgetary control report and
- The quality of the services provided by the Centre

The Centre has prepared a set of accounts which are included in this report for the year ended 31 March 2019.

The annual accounts for the year ended 31 March 2019 have been prepared in accordance with the North/South Implementation Bodies Annual Reports and Accounts Guidance, other guidance which either Finance Departments may issue from time to time in respect of accounts and any other specific disclosures required by sponsoring Departments.

The annual accounts have been prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year and the state of affairs at the year-end except where agreed otherwise with Funding Departments, in which case the exception shall be described in the notes to the accounts.

The Centre positively promotes the objectives and principles of equality of opportunity and observes all of its statutory obligations in relation to all of the Section 75 groups in the Northern Ireland Act (1998).

The Centre maintains a Register of Interests for Board members and Senior Management Team (SMT) to identify any potential conflict of interest. None of the Board or SMT members has undertaken any material transactions with the Centre during the year. The Register can be reviewed by contacting the Chief Executive's office.

The Centre did not make any charitable donations in 2018/2019.

PKF-FPM is responsible for the audit of the Centre's accounts. The notional cost of the audit for the year ended 31 March 2019 which pertained solely to the audit of the accounts was £5,676.

In 2018/2019, all relevant information was made available to the auditor. The Chief Executive and Board members have confirmed there is no relevant audit information of which the auditors are unaware. They have taken all steps required to make themselves aware of any relevant audit information and to establish that the Centre's auditor is aware of that information.

The Chief Executive has confirmed that the annual report and accounts are as a whole fair, balanced and understandable and that he takes personal responsibility for the annual report and accounts and the judgments required for determining that it is fair, balanced and understandable.

There are no events occurring after the balance sheet date that would have a material effect on the accounts.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

Statement of Accounting Officer Responsibilities

Under the North/South Implementation Bodies Annual Reports and Accounts Guidance 2017, the Department of Education and Department of Education and Skills, has directed the Centre to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of the Centre, of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

In preparing the financial statements the Accounting Officer is required to comply with the requirements of the North/South Implementation Bodies Annual Reports and Accounts Guidance 2017 issued by the Department of Finance (DoF) and the Department of Public Expenditure & Reform (DPER) and in particular to:

- Observe the Accounts Direction issued by the Departments including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- Make judgements and estimates on a reasonable basis
- State whether applicable accounting standards as set out in FREM (Government Financial Reporting Manual) have been followed, and disclose and explain any material departures in the financial statements
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Centre will continue in operation
- Keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Centre
- Pursue and demonstrate value for money in the services the Centre provides and in its use of public assets and the resources it controls.

The Permanent Secretary of the Department of Education and the Secretary General of the Department of Education and Skills as Principal Accounting Officers for education resources in N Ireland and Ireland have designated Mr James G Cooper CEO of Middletown Centre for Autism as the Accounting Officer for the Centre. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Centre's assets, are set out in the Accountable Officer Memorandum and other relevant directions, issued by the Departments.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

Governance Statement

1. Introduction / Scope of Responsibility

The Board of the Centre is accountable for internal control. As Accounting Officer and Chief Executive of the Centre, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the Centre's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Departments.

In essence, the role of Accounting Officer is to see that the Centre carries out the following functions in a way that ensures proper stewardship of public money and assets:

- To provide the educational services required by the Department of Education (NI) and the Department of Education and Skills, Ireland;
- To meet statutory financial duties;
- To meet all relevant regulatory requirements

The Centre is accountable to the Department of Education (NI) and the Department of Education and Skills, Ireland for the performance of these functions.

The Centre works in partnership with the Departments by agreeing and progressing annual objectives and has key relationships with the Education Authority, the NCSE (National Council for Special Education), HSE (Health Service Executive), schools, colleges and universities throughout the island to deliver services to agreed specifications.

2. Compliance with Corporate Governance Best Practice

The Board of the Centre applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board of the Centre does this by undertaking continuous assessment of its compliance with Corporate Governance best practice by completing regular Board Governance Self-Assessment, the latest being undertaken in October 2018. The current assessment indicates that there are no significant departures from best practice. The Board is committed to a process of continuous improvement and an action plan to facilitate this has been developed.

3. Governance Framework

In accordance with the Memorandum and Articles of Association, the Centre is established as a company limited by guarantee. The Board of Directors comprises of ten Non-Executive Directors including a Chair and Vice Chair. Five Directors are Department of Education and Skills nominees and five are Department of Education appointees. The Chairperson and/or Vice Chairperson are appointed on an alternating basis by the two Departments.

The Centre is a cross-border facility funded jointly by the Department of Education in Northern Ireland and the Department of Education and Skills (DES) in Ireland. In April 2012 it was announced that the Centre would become a non-departmental public body in Northern Ireland.

Mr James G Cooper was appointed as Chief Executive and Accounting Officer in April 2007.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

The Centre's governance arrangements are described in the Management Statement and Financial Memorandum 2017 (MSFM) which has been developed in keeping with the guidance issued by the Departments of Education (NI) and Education and Skills (Ireland) and the Departments of Finance in N Ireland and Ireland. The MSFM forms the basis of the Boards Assurance Framework. The framework is based on accountability and reporting for all activities undertaken by the Centre thereby facilitating robust assurance to the Board. This assurance framework aims to harness the existing risk management activity to resolve uncertainties and deepen the Centre's understanding of these aspects of governance. The Audit and Governance Committee regularly commissions reviews of the Centre's policies and procedures to ensure that they comply with the MSFM and encompass the latest guidance issued by the Departments.

The Board determines the level of assurance required to manage the principal risks and take stock of the various forms of assurance available to them. The Assurance Framework provides a tool by which the Board can monitor the effectiveness of internal control.

As noted at point 2 above, the operation of the Board was assessed in October 2018 against best practice using an independent facilitator. The current self-assessment indicates that the Board operates with no significant departure from the best practice.

The Board has three sub-committees. These are the Audit and Governance Committee, the Finance and Personnel Committee and the Service Planning and Assurance Committee.

The Audit and Governance Committee

The Audit and Governance Committee is chaired by a Non-Executive Director and consists of three Non-Executive Board members. The committee met six times during the year and was attended by Internal Audit, External Audit, The CEO, Head of Corporate Services, the Finance Manager and other Senior Managers, as required. As per 4.11.3 of the MSFM, the sponsor departments also have observer status on the Committee.

The key role of the Audit and Governance Committee ensures that there are robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the organisation. Risk management is a planned and systematic approach to identifying, evaluating and responding to risks and providing assurance that responses are effective and ensuring principal risks and significant gaps in controls and assurances are considered by the Board in a timely fashion. The Committee also reviews the effectiveness of the internal financial control systems and advise the Board and CEO on the strategic processes for internal control, accounting policies and the annual accounts.

The Audit and Governance Committee reviewed internal and external audit reports including the Head of Internal Audit's Annual Opinion and reported any material matters arising to the Board. The Audit and Governance Committee also advised and updated the Board on the internal and external audit reports received.

The Audit and Governance Committee has completed in February 2019 the Audit Committee Self-Assessment checklist and found no significant divergences in its operation from the best practice identified in the checklist.

The Finance and Personnel Committee

The Finance and Personnel Committee is chaired by the Board Vice Chair and consists of three Non-Executive members. The Committee met three times during the year.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

The role of the Finance and Personnel Committee is to ensure that the Centre has in place an effective process to produce a multi-year Corporate Plan and annual Business Plans, to ensure that the Centre has in place financial management policies and procedures to meet statutory requirements and the requirements of the Management Statement and Financial Memorandum and to ensure that the Centre has in place appropriate HR policies and procedures.

The Service Planning and Assurance Committee

The Service Planning and Assurance Committee is chaired by a Non-Executive Director and consists of three Non-Executive Directors. The Committee met four times during the year.

The Committee's role is to ensure that the Centre has in place an effective process to produce a multi-year Strategic Plan and annual Business Plan. The Committee monitors, provides assurance and reports to the Board regularly on the Centre's

- Achievement of key objectives and associated key performance targets contained in the service development and delivery plans;
- Any education inspection audit or activity;
- The Centre's quality assurance processes and
- Complaints received in relation to service provision or delivery

No Audit and Governance Committee, Service Planning and Assurance Committee or Financial and Personnel Committee performance issues were raised as part of the Board Governance Self-Assessment.

Board and Committee Attendance Record

Attendance at the meetings of the Board and its sub committees was as follows:

	Board	Audit & Governance	Service Planning & Assurance	Finance & Personnel
Prof. Mary Hanratty CBE	8	n/a	4	3
Dr Laurence Crowley CBE	6	n/a	n/a	3
Mrs D Angus – Non Executive	8	6	n/a	n/a
Mr J O'Grady – Non Executive	8	6	4	n/a
Mrs I Murphy – Non Executive	8	n/a	4	n/a
Ms C Sheridan – Non Executive	7	n/a	n/a	3
Mrs G Newell – Non Executive	7	n/a	3	3
Mr L Kinsella – Non Executive	7	6	n/a	n/a
Ms S Beattie – Non Executive	n/a	n/a	n/a	n/a

During this year the Board complement was reduced by one member, resignation of Ms S Beattie and previously had been reduced by one due to the unexpected death of Mr M Travers in January 2018. Both Departments have been informed of the resultant vacancies.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

Board Tenure

The Terms of Appointment of the Chair, Vice Chair and Non-Executive Directors ended on 15 March 2019.

The Departments, who have responsibility for appointing the Board have extended the tenure of all existing Non Executive Directors' until 30 September 2019 and are currently putting in place arrangements to recruit new Non Executive Directors including a Chair and Vice Chair.

Dr Laurence Crowley was appointed Chairperson with effect from 16 March 2019 and Professor Mary Hanratty was appointed Vice Chair from 16 March 2019, on an interim basis until new appointments are made.

4. Framework for Business Planning and Risk Management

Business planning and risk management is at the heart of governance arrangements to ensure that statutory obligations and ministerial priorities are properly reflected in the management of business at all levels within the organisation.

Business Planning

The Board each year hold a two day conference, supported by an external facilitator, which has as one element under consideration the development of a strategic vision and direction for the Centre over the next year. This year the conference was held on 18 and 19 October 2018. In drawing up the annual business plan the Chief Executive and Senior Management Team used the outputs of the Board conference and discussion of key issues affecting the service, to develop appropriate objectives for the year ahead and prepare an initial draft plan. The Board also invited the Comptroller and Auditor General to meet with them to discuss its approach towards outcomes based planning for future service delivery.

The initial draft formed the basis of formal business planning consultation meetings which took place during the autumn with staff groups, who also discuss the draft plan with staff at their individual team meetings. Feedback from this process is documented and factored into revised objectives and the business plan, as appropriate.

DE and DES guidance in relation to business planning for arm's length bodies is considered and specific Departmental objectives and requirements are included. The business plan is reviewed against the corporate risk register so that all risks are addressed in the plan. The Centre also produces a Corporate Plan which sets out the strategic direction of the organisation for the next three years. This document is noted by the Departments. The plan was submitted to the Departments in February 2019.

The performance and achievement of business plan objectives and associated key performance indicators are monitored through regular reporting of progress to the Senior Management Team, the Service Planning and Assurance Committee and the Board. In addition, reports are provided to the Departments on progress against objectives each quarter and these form part of the Accountability Review process held twice a year through meetings of the Departments Executive Group. This year all business plan targets apart from two (out of 33) have been achieved. The two targets not achieved required cooperation from external partners which proved difficult to fit within the business planning timeframe.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

Risk Management

The Centre has developed a Risk Management Strategy which has identified the organisation's objectives and risks to the achievement of the objectives. It sets out a control strategy for each of the four significant risks identified:

MCA Corporate Risks
Risk 1 – The Centre does not provide on an all-island basis, the services specified in joint ministerial agreements to the standards required by the funding Departments.
Risk 2 – The Centre fails to maintain its status as a unique, specialist, second level, all island provider of autism services to the education sectors in N Ireland and Ireland.
Risk 3 – The Centre fails to protect children and young adults to whom it offers services.
Risk 4 – The Centre's core estate and ICT systems suffer catastrophic failure.

Risk 1 is currently viewed as the most significant risk being managed by the Centre, a primary root cause of this being the uncertainty caused by Brexit and trying to accurately predict and plan for anticipated outcomes. The Centre has used the guidance and advice provided by both Departments to put in place contingency plans for day one, post Brexit. All other risks have action plans in place to reduce the risk to minor levels in terms of impact and likelihood.

The Risk Management Strategy is also supported by policies and procedures and incorporates training and development plans appropriate to the level of responsibility.

The Risk Management Strategy clearly outlines the risk management arrangements in place within the organisation. They include the following:

- Risk management is an intrinsic part of the Centre's business planning, decision making process and policy development. No change of direction, outcome or objective occurs without first considering the risks involved;
- Risks are assessed and monitored through a corporate risk register which records all significant identified risks, along with action plans to reduce the risk to the lowest practicable level or to a level acceptable to the Centre's Senior Management Team and Board. The corporate risk register is reviewed on a quarterly basis by the Audit and Governance Committee and presented to the Board;
- The Audit and Governance Committee takes a holistic approach to risk that addresses all areas of the Centre. The Committee reviews the development and performance of the organisation's risk management processes. A comprehensive review of the Centre's Risk Management policies, procedures and Corporate Risk register was commenced in 2017 and completed in 2018.

Procedures have been put in place for verifying that aspects of risk management and internal control are regularly reviewed and reported on and that risk management has been incorporated fully into the corporate planning and decision making process of the organisation. This includes the development of

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

corporate and operational risk registers which are used to identify and evaluate risk. The registers are formally reviewed quarterly and this process is used to identify new risks as well as reviewing existing risks. Identification of risk takes account of factors such as incident reporting, complaints, risk assessments as well as staff responsibility to report any risks to which they or the Centre may be exposed. The registers also detail factors used to control and mitigate risk. Risk management is embedded in all key activities including the management of change, incidents and service reviews. These mechanisms provide for effective risk identification.

Risks are assessed in keeping with DE and DES guidance which has been refined to reflect the specialist activities undertaken by the Centre.

This work was overseen by the Audit and Governance Committee as part of its comprehensive work programme throughout 2018/2019.

Risk management is integral to the training for all staff, as relevant to their grade, both at induction and in service. During 2017/2018 and 2018/2019 Risk Management training was completed by the Board and all senior members of staff; in addition, more specialist training has been provided to the Centre's specialist staff who provide services to children and young people. To support staff through the risk management process, expert guidance and facilitation has been available along with access to policies and procedures, outlining responsibilities and the means by which risks are identified and controlled.

5. Information Risk

The management of information within the Centre remains a high priority. The Centre has in place a range of information governance and ICT security policies and procedures. Information governance risks are reported through the risk management process as applicable. Action plans have been developed and progressed following previous audits, Data Protection reviews and Controls Assurance reviews. These action plans are approved by, and progress reported to, the Board. The Head of Corporate Services acts as the Senior Information Risk Owner and has a key role in considering emerging information risks and how these risks may be managed. In addition, Data Protection Awareness Training is mandatory for all staff and is undertaken by e-learning and new staff are provided with specific Information Governance training sessions. Information Governance training was completed by all staff in 2018/2019.

During the year no incidents of data loss were reported to the Information Commissioner's Office (ICO).

The Centre put in place a detailed action plan to manage the introduction and implementation of GDPR in May 2018. This implementation has been audited by Internal Audit and is deemed satisfactory.

The Centre complies with Departmental Advice on Security Policies and is conscious of the risk posed to information security by malware and other similar attacks. As such, cybersecurity measures such as client antivirus, email protection, full disk encryption are aligned with those within the broader public sector. A proactive vulnerability assessment and remediation approach is also followed within the Centre.

6. Fraud

The Centre takes a zero tolerance approach to fraud in order to protect and support the key public services offered. The Centre has put in place an Anti-Fraud Policy and Fraud Response Plan to outline its approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. The Finance Officer promotes fraud awareness, co-ordinates investigations in conjunction with the Internal

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

Audit specialist team and provides advice to personnel on fraud reporting arrangements. No issues of fraud or attempted fraud have been reported in 2018/2019.

7. Assurance

The Board is responsible for ensuring high standards of corporate governance with effective systems of internal control. Regular reports on risk management are presented to the Board for review.

The Board, through the Audit and Governance Committee, receives assurance on the effectiveness of internal financial control systems. The Audit and Governance Committee reviews internal and external reports including the Head of Internal Audit's Annual Opinion on the Effectiveness of the System of Internal Control. Internal Audit is an independent function which operates in accordance with Public Sector Internal Audit Standards.

The Board also reviews reports arising from external inspections and assessments, endorses the relevant action plans and monitors progress against the action plans.

During the year, the Audit and Governance Committee put in place a substantial programme of work which ensured that there were robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the organisation. This included a review of the Centre's Governance and Compliance Framework and the underpinning policy framework, a review and updating of key financial controls, a review of the Terms of Reference of all Board sub committees and the completion of a self assessment exercise. This Committee reported all relevant matters to the Board. During 2019/2020, the Centre expects to continue to enhance the effectiveness of the systems of internal control through the review and update of the Assurance Framework.

The Board considers that the information and assurance provided to it is of sufficient quality to support it and the Accounting Officer in their decision making and accountability obligations. This view is determined following completion of the Board Governance Self-Assessment (October 2018) and by taking account of relevant comments by respective auditors.

8. Sources of Independent Assurance

The Centre obtains independent assurance from the following sources:

Internal Audit

The Centre utilises an internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the body is exposed, and annual audit plans are based on this analysis.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

In 2018/2019, Internal Audit reviewed the following systems:

Internal Audit Work	Work completed	Audit outcome
Risk Management	Completed	Satisfactory
GDPR & Data security	Completed	Satisfactory
Quality	Completed	Limited An action plan has been developed to deal with the deficiencies in data management identified by the Auditors and will be reviewed by the Auditors in November 2019.
Governance and Compliance	Completed	Satisfactory
Payroll	Completed	Satisfactory
Procurement	Completed	Satisfactory
Strategic Planning	Completed	Satisfactory
Follow-up of the previous audit work covering		
Marketing	Completed	Satisfactory
Risk Management	Completed	Satisfactory
Creditors Payments	Completed	Satisfactory
Fixed Assets	Completed	Satisfactory
External Audit work		
Annual Report and Accounts & statement of Internal Control	Completed	Unqualified

In the audit areas noted above, two Priority 1 weaknesses in control were identified. These have subsequently been addressed through the implementation of a detailed action plan, which has been forwarded to the Auditors for review as part of the 2019/2020 Audit Plan.

In their Annual Report, the Head of Internal Audit provided the overall opinion that "Middletown Centre for Autism did have adequate and effective risk management, control and governance processes to manage its achievement of the Centre's objectives at the time of our audit work. In our opinion, the Centre has proper arrangements to promote and secure value for money."

Internal Audit included for reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the year ended 31 March 2019. As highlighted below, Middletown Centre for Autism has an overall lower number of recommendations in comparison with organisations it has been benchmarked against for areas where benchmarking data was available. Benchmarking information was not available for the Follow Up Review as this was bespoke to Middletown Centre for Autism.

Middletown Centre for Autism Limited
Corporate Governance Report (continued)

Area	Priority 1	Priority 2	Priority 3	Total
Average number of recommendations in similar audits	4	9	6	19
Recommendations at Middletown Centre for Autism	2	6	7	15

External Audit Service

The financial statements are audited by PFK-FPM and the certificate and report to the Northern Ireland Assembly and Dáil Éireann is included on pages 43 - 45. The Auditors provide a Report to Those Charged With Governance with recommendations and these are acted upon.

Education and Training Inspectorate (NI) and Department of Education, Ireland Inspectorate

All core services provided by the Centre are subject to regulatory inspection and/or accreditation.

The educational services provided by the Centre have been subject to two Joint Inspections, one in 2012 and the second in 2016. Both inspections concluded that "The quality of leadership and management is outstanding. The senior management team and the board of directors have provided leadership of very high quality to further improve services since the last inspection. The Centre has developed provision and services in agreement with the Department of Education and Skills, and the Department of Education, and there is evidence that in both jurisdictions they are impacting significantly on the education and life experiences of the referred pupils, their teachers and parents."

The Centre has completed a Memorandum of Understanding with the University of Limerick through which it now provides accredited post graduate courses for applicants throughout Ireland.

9. Review of Effectiveness of the System of Internal Governance

As Accounting Officer, I have responsibility for the review of effectiveness of the system of internal governance. My review of the effectiveness of the system of internal governance is informed by the work of the internal auditors and the executive managers within the Centre who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, Audit and Governance Committee, Finance and Personnel Committee and the Service Planning and Assurance Committee and a plan to address weaknesses and ensure continuous improvement to the system is in place.

10. Internal Governance Divergences

Update on Prior Year Control Issues Now Resolved

There were no significant control issues or internal governance divergences identified in the prior year.

New Significant Control Issues

There were no significant control issues or internal governance divergences identified in the year.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

11. European Union (EU) Exit

The Centre is actively scoping the potential impact of a 'no deal' outcome from the UK-EU negotiations on the services it provides, in line with the information provided by the Departments. It has prepared day one contingency plans and has put in place agreements to permit the sharing of data between Ireland and the UK and thus the continuation of the Centre's operations on an all Ireland basis. The process will continue to be refined as more clarity emerges on the detail of the final agreement.

12. Conclusion

Middletown Centre for Autism has a rigorous system of accountability upon which I can rely as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money NI (MPMNI).

Further to considering the accountability framework within the Centre and in conjunction with assurances given to me by the Head of Internal Audit, I am content that the Centre has operated a sound system of internal governance during the period 2018/2019.



Mr JG Cooper OBE
Chief Executive

Date: 26 June 2019

Middletown Centre for Autism Limited

Remuneration Report

Board Members

The Members of the Board have received remuneration for their duties carried out as Directors of the Centre at a rate and on such conditions as determined by the Department of Education for those Directors appointed by the Department and on such conditions as determined by the Department of Education and Skills for those Directors appointed by the Department of Education and Skills.

Board members also receive travelling allowances for expenditure incurred, at such rates and on such conditions as determined by and subject to the approval of the Department of Education or Department of Education and Skills. No Board members receive or make pension contributions through their role as a Board member.

Chief Executive and Second Tier Officers

The remuneration of the Chief Executive and all other officers is based upon agreed outcomes of the Education Authority Joint Negotiating Committee's procedures and approved annually by both the Department of Education and Department of Education and Skills.

Staff Service Contracts

Officer appointments are in accordance with the Joint Negotiating Council (JNC) for the Education Authority terms and conditions and in particular are in accordance with the Staff Commission for Education Authority Code of Procedures on Recruitment and Selection. Unless otherwise stated, the officers covered by this report hold appointments until their retirement. The normal period of notice is 3 months. Policy on termination payments in relation to premature retirement are in accordance with Local Government Regulations and the redundancy provisions.

Benefits in Kind

No Director or senior post holders received non-cash benefits (benefits in kind) in this year.

Middletown Centre for Autism Limited

Remuneration (including Salary) and Pension Entitlements of Senior Management Staff

for the year ended 31 March 2019

Officials	2019				2018					
	Salary £	Bonus Payments £	Benefits In Kind £	Pension Benefits £	Total £	Salary £	Bonus Payments £	Benefits In Kind £	Pension Benefits £	Total £
Mr James G Cooper OBE <i>Chief Executive</i>	67,435	-	-	11,936	79,371	66,113	-	-	11,702	77,815
Dr Fiona McCaffrey	61,308	-	-	11,649	72,957	60,106	-	-	10,819	70,925
Mrs Lorraine Scott	61,308	-	-	11,649	72,957	60,106	-	-	10,819	70,925
Mr James Lennon	61,308	-	-	11,649	72,957	60,106	-	-	10,819	70,925



Middletown Centre for Autism Limited – NI063661
Independent Auditors Report to the members of
Middletown Centre for Autism Limited
(A company limited by guarantee, not having a share capital)

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

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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 the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Opinion

We have audited the financial statements of Middletown Centre for Autism Limited (the "company") for the year ended 31 March 2019 which comprises the Income Statement, the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Reserves, the Statement of Cash Flows and notes included thereon. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Policies).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2019 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

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**CHARTERED
ACCOUNTANTS
IRELAND**

DIRECTORS: Alison Burnside FCA FABRP, Teresa Campbell FCA, Gary Digney ACA PIP, Michael Farrell FCA, Lowry Grant FCCA, Paddy Harty FCA, Michelle Hawkins FCA, Seamas Keating FCA FABRP, Feargal McCormack FCA, Malachy McLernon FCA CTA

ASSOCIATE DIRECTORS: Janelle Burns FCA CTA TEP, Karen Coulter FCA, Slobhan McCreesh ACA CTA MIAT, Raymond McKeown, Brenda O'Hare FCA, Clara Rilly FCA

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**Middletown Centre for Autism Limited – NI063661
Independent Auditors Report to the members of
Middletown Centre for Autism Limited (continued)
(A company limited by guarantee, not having a share capital)**

- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Foreword and other reports and statements for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Foreword has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Foreword.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

**Middletown Centre for Autism Limited – NI063661
Independent Auditors Report to the members of
Middletown Centre for Autism Limited (continued)
(A company limited by guarantee, not having a share capital)**

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the Directors' Responsibility Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Teresa Campbell

Teresa Campbell (Senior Statutory Auditor)

Date: 26 June 2019

for and on behalf of

PKF-FPM Accountants Limited

Chartered Accountants & Statutory Auditors

Dromalane Mill

The Quays

Newry

Co Down

BT35 8QS

Middletown Centre for Autism Limited

Income Statement

for the year ended 31 March 2019

	Notes	2019 £	2019 €	2018 £	2018 €
Income		2,364,400	2,717,810	2,286,000	2,638,063
Administrative expenses		2,360,677	2,713,483	2,277,792	2,628,731
Surplus / (deficit) before taxation	5	<u>3,723</u>	<u>4,327</u>	<u>8,208</u>	<u>9,332</u>
Taxation	7	(7,530)	(8,753)	554	629
(Deficit) / surplus for the year		<u><u>(3,807)</u></u>	<u><u>(4,426)</u></u>	<u><u>8,762</u></u>	<u><u>9,961</u></u>

The Income Statement has been prepared on the basis that all operations are continuing operations.

Middletown Centre for Autism Limited

Statement of Comprehensive Income

for the year ended 31 March 2019

	2019	2019	2018	2018
	£	€	£	€
(Deficit) / surplus for the year	(3,807)	(4,426)	8,762	9,961
Other comprehensive income	-	-	-	-
Total comprehensive income for the year	<u>(3,807)</u>	<u>(4,426)</u>	<u>8,762</u>	<u>9,961</u>

Middletown Centre for Autism Limited

Statement of Financial Position

as at 31 March 2019

	Notes	2019 £	2019 €	2018 £	2018 €
Fixed assets					
Tangible assets	8	359,791	418,206	377,579	429,257
Current assets					
Debtors	9	99,018	115,094	67,234	76,436
Cash at bank and in hand		23,684	27,529	33,648	38,253
		<u>122,702</u>	<u>142,624</u>	<u>100,882</u>	<u>114,689</u>
Creditors: amounts falling due within one year	10	(111,762)	(129,908)	(86,135)	(97,924)
Net current liabilities		<u>10,940</u>	<u>12,716</u>	<u>14,747</u>	<u>16,765</u>
Total assets less current liabilities		370,731	430,922	392,326	446,023
Long term liabilities					
Deferred credits - capital grants	12	(359,791)	(418,206)	(377,579)	(429,257)
Provision for liabilities	11	(577,000)	(670,681)	(577,000)	(655,973)
		<u>(936,791)</u>	<u>(1,088,887)</u>	<u>(954,579)</u>	<u>(1,085,230)</u>
Net liabilities		<u>(566,060)</u>	<u>(657,965)</u>	<u>(562,253)</u>	<u>(639,208)</u>
Reserves					
Income and expenditure account		10,940	12,716	14,747	16,765
Pension liability reserve		(577,000)	(670,681)	(577,000)	(655,973)
Members' funds		<u>(566,060)</u>	<u>(657,965)</u>	<u>(562,253)</u>	<u>(639,208)</u>

These financial statements were approved by the board of directors and authorised for issue on 26 June 2019 and are signed on its behalf by:



Dr Laurence Crowley OBE
Chairperson



Mr JG Cooper OBE
Chief Executive

Company Registration No: NI063661 (Northern Ireland)

Middletown Centre for Autism Limited

Statement of Changes in Reserves

as at 31 March 2019

	Income and Expenditure Account		Pension Liability Reserve		Total	
	£	€	£	€	£	€
Balance at 1 April 2017	5,985	7,013	(577,000)	(676,056)	(571,015)	(669,043)
Year ended 31 March 2018:						
Surplus and total comprehensive income for the year	8,762	9,961	-	-	8,762	9,961
Transfers	-	-	-	-	-	-
At 31 March 2018	<u>14,747</u>	<u>16,974</u>	<u>(577,000)</u>	<u>(676,056)</u>	<u>(562,253)</u>	<u>(659,082)</u>
Exchange movement	-	(209)	-	20,083	-	19,874
At 31 March 2018 Restated	<u>14,747</u>	<u>16,765</u>	<u>(577,000)</u>	<u>(655,973)</u>	<u>(562,253)</u>	<u>(639,207)</u>
Year ended 31 March 2019:						
Surplus and total comprehensive income for the year	(3,807)	(4,426)	-	-	(3,807)	(4,426)
At 31 March 2019	<u>10,940</u>	<u>12,339</u>	<u>(577,000)</u>	<u>(655,973)</u>	<u>(566,060)</u>	<u>(643,633)</u>
Exchange movement	-	376	-	(14,708)	-	(14,331)
At 31 March 2019 Restated	<u>10,940</u>	<u>12,716</u>	<u>(577,000)</u>	<u>(670,681)</u>	<u>(566,060)</u>	<u>(657,964)</u>

Middletown Centre for Autism Limited

Statement of Cash Flows

for the year ended 31 March 2019

		2019 £	2019 €	2018 £	2018 €
Cash flows from operating activities					
Cash generated from operations	13	(9,964)	(11,582)	(114,272)	(135,040)
Income taxes (paid) / received		-	-	554	629
Net cash inflow from operating activities		<u>(9,964)</u>	<u>(11,582)</u>	<u>(113,718)</u>	<u>(134,412)</u>
Investing activities					
Purchase of tangible fixed assets		(64,255)	(74,687)	(32,136)	(36,534)
Capital funding received		64,255	74,687	32,136	36,534
Net cash used in investing activities		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash used in financing activities					
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents		(9,964)	(11,582)	(113,718)	(134,412)
Cash and cash equivalents at 1 April 2018		33,648	38,253	147,366	172,665
Cash and cash equivalents at 31 March 2019		<u>23,684</u>	<u>26,671</u>	<u>33,648</u>	<u>38,253</u>
Exchange movement		-	858		
Cash and cash equivalents at 31 March 2019 restated		<u>23,684</u>	<u>27,529</u>		

Middletown Centre for Autism Limited

Notes to the financial statements

for the year ended 31 March 2019

1. Accounting policies

Company Information

Middletown Centre for Autism Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office is 35 Church Street, Middletown, Co Armagh, BT60 4HZ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102"), the requirements of the Companies Act 2006, the Companies Act 2014, the accounting standards issued or adopted by the Accounting Standards Board and accounting and disclosure requirements issued by the Department of Education, NI and the Department of Education and Skills, RoI, insofar as those requirements are appropriate.

The financial statements are presented in sterling (£) and euro (€).

The financial statement have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Government funding

Revenue funds receivable are recognised in the year in which they are due. Funding receivable as a contribution towards expenditure on a fixed asset is credited to a capital funding reserve and released to the income and expenditure account in the same proportion as the depreciation is charged on the relevant assets.

1.4 Tangible fixed assets

Tangible fixed assets initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

	%	
Fixtures & Fittings	15	Reducing balance basis
Computer Equipment	33 ⅓	Straight line basis
Telecoms Equipment	25	Straight line basis
Building Improvements	15	Reducing balance basis

Middletown Centre for Autism Limited
Notes to the financial statements (continued)
for the year ended 31 March 2019

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Middletown Centre for Autism Limited
Notes to the financial statements (continued)
for the year ended 31 March 2019

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2019

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as an expense in measuring profit or loss in the period in which they arise.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in surplus or deficit as other finance revenue or cost.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other comprehensive income in the period in which they occur and are not reclassified to profit and loss in subsequent periods.

The defined net benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2019

Pensions Arrangements

The Centre's employees belong to two principal schemes, the Teachers' Superannuation Scheme (TSS) and the Northern Ireland Local Government Officers' Superannuation Committee Scheme (NILGOSC).

The Teachers' Superannuation Scheme is a contributory scheme administered by the Department of Education. The conditions of the Superannuation (NI) Order 1972, the Teachers' Superannuation Regulations (NI) 1977 and subsequent amendments apply to the scheme. The scheme is presently notionally funded. The rate of the employer's contribution is determined from time to time by the Government actuary and advised by the Department of Finance and Personnel. The scheme is administered by the Department of Education, Rathgael House, Balloo Road, Bangor.

The Northern Ireland Local Government Officers' Superannuation Committee Scheme is a defined benefit pension scheme, the assets of the schemes being held in separate trustee administered funds. The scheme is administered by NILGOSC.

The fund is valued every three years by a professionally qualified independent actuary, the rates of contribution payable being determined by the trustees of the scheme based on advice of the actuary. In the intervening years the continuing appropriateness of the rates are reviewed. The scheme will be independently valued in 2019. Pension costs are charged to the Statement of Financial Activities on a systematic basis based on the actuary's calculations. The company pays no other post retirement benefits to its employees.

Employees who are based in Ireland have individual pension plans which the Centre makes employers contributions to on the same basis as employees enrolled in the NILGOSC scheme.

1.9 Foreign Exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the income and expenditure account for the period.

2 Judgements and key sources of estimation uncertainty

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

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

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2019

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 8 for the carrying amount of the tangible fixed assets, and note 1.4 for the useful economic lives for each class of asset.

3. Income

The total turnover of the company for the year has been derived from funding received from Department of Education, Northern Ireland and Department of Education and Skills, Republic of Ireland.

4. Limited liability agreement

The Board, on behalf of the company, have entered into a Limited Liability agreement with their auditors. The auditors' liability is limited to an amount which is considered fair and reasonable. This has been disclosed in line with Companies legislation.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2019

5 Operating surplus / (deficit)

	2019 £	2019 €	2018 £	2018 €
Operating surplus / (deficit) is stated after charging:				
Depreciation of tangible fixed assets	82,043	95,363	78,759	89,539
Loss/(profit) on foreign currencies	-	(48)	-	141
Fees payable to the company's auditors for the audit of the company's financial statements	16,036	18,433	19,906	22,972
Amortisation of capital funding	<u>(82,043)</u>	<u>(95,363)</u>	<u>(78,759)</u>	<u>(89,539)</u>

6 Employees

The average monthly number of persons (including directors) employed during the year was:

	Staff Nos 2019	2019 £	2019 €	Staff Nos 2018	2018 £	2018 €
Remuneration of senior management	4	332,726	382,460	4	320,088	369,385
Other employees remuneration (including subcontractors)	39	1,527,955	1,756,340	37	1,307,532	1,508,901
	<u>43</u>	<u>1,860,681</u>	<u>2,138,800</u>	<u>41</u>	<u>1,627,620</u>	<u>1,878,287</u>

Their aggregate remuneration comprised:

	2019 £	2019 €	2018 £	2018 €
Wages, salaries & subcontract costs	1,418,943	1,631,033	1,290,796	1,489,589
Social security costs	140,043	160,976	133,613	154,191
Pension costs	301,695	346,791	203,211	234,507
	<u>1,860,681</u>	<u>2,138,800</u>	<u>1,627,620</u>	<u>1,878,287</u>

The following amounts were also paid to the Chairman and Directors directly from the Department of Education and the Department of Education and Skills:

	2019 £	2019 €	2018 £	2018 €
Department of Education	10,000	11,495	8,000	9,232
Department of Education and Skills	16,856	19,376	-	-

Two Directors, one a nominee of the Department of Education and one a nominee of the Department of Education and Skills, as Public/Civil Servants did not receive remuneration.

Details on the pension arrangements are given in Note 1.8.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2019

The salaries of Senior Managers, including the Chief Executive Officer, are paid in accordance with terms agreed by the Joint Negotiating Council for the Education and Library Boards. They are paid according to the following scales:

Chief Executive Officer	Scale 68 - 73	£62,289 - £67,435
Heads of Division (3)	Scale 64 - 67	£58,467 - £61,308

7 Taxation

	2019 £	2019 €	2018 £	2018 €
<u>Analysis of charge in the year:</u>				
Current tax:				
Corporation tax at 19% (2018: 19%)	7,530	8,753	-	-
Overpayment in prior year	-	-	(554)	(629)
Tax on profit on ordinary activities	7,530	8,753	(554)	(629)

Factors affecting tax charge for the year

The tax assessed for the year differs from the standard rate of corporation tax in the United Kingdom of 19% (2018: 19%). The differences are explained below:

	2019 £	2019 €	2018 £	2018 €
Profit/ (loss) on ordinary activities before tax	3,723	4,327	8,208	9,332
Profit / (loss) on ordinary activities multiplied by the standard rate of corporation tax in the UK at 19% (2018: 19%)	707	822	1,560	1,773
Effects of:				
Movement in pension accrual	8,113	9,430	(2,850)	(3,289)
Tax losses brought forward utilised	(1,290)	(1,499)	-	-
Tax losses carried forward to future periods	-	-	1,290	1,516
Current tax charge for the year	7,530	8,753	-	-

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2019

8 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Telecoms £	Building Improvement £	Total £	Total €
Cost						
At 1 April 2018	211,283	229,779	17,449	440,214	898,725	1,051,893
Additions	417	63,838	-	-	64,255	74,687
At 31 March 2019	211,700	293,617	17,449	440,214	962,980	1,126,580
Depreciation and impairment						
At 1 April 2018	137,279	182,065	17,449	184,353	521,146	607,872
Charge for year	8,462	37,282	-	36,299	82,043	95,363
At 31 March 2019	145,741	219,347	17,449	220,652	603,189	703,235
Net Book Value at 31 March 2019	65,959	74,270	-	219,562	359,791	423,345
Currency Translation Adjustment	-	-	-	-	-	(5,139)
Net Book Value at 31 March 2019 Restated	65,959	74,270	-	219,562	359,791	418,206
Net Book Value at 31 March 2018	74,004	47,714	-	255,861	377,579	429,257

The currency adjustment translation is the difference between the net book value of tangible fixed assets calculated using year end exchange rates and their net book value stated at historic rates of exchange

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2019

9 Debtors

	2019	2019	2018	2018
	£	€	£	€
Amounts falling due within one year:				
Debtors	89,248	103,738	57,992	65,929
Prepayments	9,770	11,356	9,242	10,507
	<u>99,018</u>	<u>115,094</u>	<u>67,234</u>	<u>76,436</u>

10 Creditors: amounts falling due within one year

	2019	2019	2018	2018
	£	€	£	€
Sundry creditors and accruals	104,232	121,155	86,135	97,924
Corporation tax	7,530	8,753	-	-
	<u>111,762</u>	<u>129,908</u>	<u>86,135</u>	<u>97,924</u>

11 Provisions for liabilities

The amounts provided for defined benefit pension scheme losses are as follows:

	2019	2019	2018	2018
	£	€	£	€
At 1 April 2018	577,000	655,973	577,000	676,056
At 31 March 2019	<u>577,000</u>	<u>655,973</u>	<u>577,000</u>	<u>676,056</u>
Exchange movement	-	14,708	-	(20,083)
At 31 March 2019 Restated	<u>577,000</u>	<u>670,681</u>	<u>577,000</u>	<u>655,973</u>

12 Capital funding deferred

	2019	2019	2018	2018
	£	€	£	€
Capital funding received and receivable				
At 1 April 2018	898,725	1,051,893	866,589	1,083,852
Increase in year	64,255	74,687	32,136	36,534
At 31 March 2019	<u>962,980</u>	<u>1,126,580</u>	<u>898,725</u>	<u>1,120,386</u>
Amortisation				
At 1 April 2018	(521,146)	(607,872)	(442,387)	(551,138)
Amortised in year	(82,043)	(95,363)	(78,759)	(89,539)
At 31 March 2019	<u>(603,189)</u>	<u>(703,235)</u>	<u>(521,146)</u>	<u>(640,677)</u>
Net Book Value				
At 31 March 2019	359,791	423,345		
Currency Translation Adjustment	-	(5,139)		
At 31 March 2019 Restated	<u>359,791</u>	<u>418,206</u>		
At 31 March 2018			377,579	479,709
Currency Translation Adjustment			-	(35,688)
At 31 March 2018 Restated			<u>377,579</u>	<u>444,021</u>

The currency translation adjustment reflects the amount of the movement in the value of capital funding deferred which is attributable to the change in exchange rates over the year.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2019

13 Cash generated from operations	2019 £	2019 €	2018 £	2018 €
Surplus / (deficit) for the year after tax	(3,807)	(4,426)	8,762	9,961
Adjustments for:				
Taxation charged / (received)	7,530	8,753	(554)	(629)
Depreciation charge	82,043	95,363	78,759	89,539
Transfer from capital grant reserve	(82,043)	(95,363)	(78,759)	(89,539)
Movement in working capital:				
(Increase) in debtors	(31,784)	(38,658)	(59,521)	(67,399)
Increase in creditors	18,097	23,231	(62,959)	(76,766)
Currency translation adjustment	-	(482)	-	(207)
Cash generated from operations	<u>(9,964)</u>	<u>(11,582)</u>	<u>(114,272)</u>	<u>(135,040)</u>

The currency translation adjustment reflected the amount of the movement in the value of current assets and liabilities which is attributable to the change in exchange rates over the year.

14 Retirement benefit schemes - defined benefit schemes

The company operates a defined benefit scheme for qualifying employees in the UK, operated by NILGOSC.

The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2016 by a qualified independent actuary, Scott Campbell Fellow of the Institute of Actuaries for and on behalf of Aon Hewitt. The present value of the defined benefit obligation, the related current service cost and past service cost were measured using the projected unit credit method. A further valuation is planned to be completed in 2019.

<i>Key assumptions</i>	2019 %	2018 %
Discount rate	3.5	3.5
RPI inflation	3.0	3.0
CPI inflation	1.9	1.9
Pension increases	1.9	1.9
Pension accounts revaluation rate	1.9	1.9
Salary increases	3.4	3.4
<i>Mortality assumptions</i>	2019	2018
Males		
Member aged 65 at accounting date	22.3	22.3
Member aged 45 at accounting date	24.5	24.5
Females		
Member aged 65 at accounting date	24.8	24.8
Member aged 45 at accounting date	27.2	27.2

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2019

<i>Amounts taken to other comprehensive income</i>	2019 £	2018 £
Actuarial changes related to obligations	-	-
Total costs	-	-
The amounts included in the balance sheet arising from the company's obligations in respect of the defined benefit plan are as follows:		
	2019 £	2018 £
Present value of defined benefit obligations	577,000	577,000
Deficit in scheme	577,000	577,000
<i>Movements in the present value of the defined benefit obligations</i>		
		2019 £
Liabilities at 31 March 2019		577,000
<i>The defined benefit obligations arise from plans funded as follows:</i>		
		2019 £
Wholly unfunded obligations		577,000
Wholly or partly funded obligations		-
		577,000

A guarantee agreement dated 16 November 2007 is in place between NILGOSC, Department of Education for Northern Ireland and Department of Education and Skills in Ireland whereby the Departments guarantee payment in full of any pension liabilities of Middletown Centre for Autism Limited if the Centre ceases to exist or is otherwise unable to discharge its pension liabilities. This guarantee has been again confirmed in writing on 16 July 2018 by the Department of Education for Northern Ireland and the Department of Education and Skills in Ireland.

Court of Appeal judgment on backdated PSNI Holiday Pay:

On 17 June 2019 the Court of Appeal ruled in respect of Northern Ireland Industrial Tribunal's November 2018 decision on cases taken against the PSNI on backdated Holiday Pay. It is recognised that the final detail remains to be determined by the Industrial Tribunal who will be guided by the Court of Appeal's Judgement.

This is an extremely rare and complex case with a significant number of issues that still need to be resolved, including further legal advice with regards to the Judgement; the scope; timescales; process of appeals and engagement with Trade Unions. The legal issues arising from this judgment and the implications for the Northern Ireland Civil Service (NICS) and wider public sector will need further consideration. The Department of Finance (DoF) is leading a piece of work across the NICS, reviewing the implications for each of the major staffing groups across the public sector.

Until there is further clarity when this work has concluded, and based on the inherent uncertainties in the final decision that will be made, a reliable estimate cannot be provided at this stage.

15	Cash and cash equivalents	2019 £	2019 €	2018 £	2018 €
	Cash and bank balances	23,684	27,529	33,648	38,253

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2019

16 Financial instruments	2019	2019	2018	2018
	£	€	£	€
The company has the following financial instruments:				
Other receivables	99,018	115,094	67,234	76,436
Other creditors	111,762	129,908	86,135	97,924

17 Related party transactions

There were no related party transactions requiring disclosure in the year ended 31 March 2019.

The Directors' Register of Interests is maintained at the registered office of the company. It is available to the public and may be accessed by contacting the Company Secretary.

18 Share capital

The company is limited by guarantee, not having a share capital.

19 European Union (EU) Exit

The Centre is actively scoping the potential impact of a "no deal" outcome from the UK-EU negotiations on the services it provides, in line with the information provided by the Departments. It has prepared day one contingency plans and has put in place agreements to permit the sharing of data between Ireland the UK and thus the continuation of the Centre's operations on an all Ireland basis. The process will continue to be refined as more clarify emerges on the details of the final agreement.

Middletown Centre for Autism Limited

Management Information

for the year ended 31 March 2019

Middletown Centre for Autism Limited
Detailed Income and Expenditure Account
for the year ended 31 March 2019

	2019 £	2019 €	2018 £	2018 €
Income				
Grants received from Department of Education	1,187,000	1,364,423	1,147,000	1,323,647
Grants received from Department of Education and Skills	1,177,000	1,352,928	1,139,000	1,314,415
Sundry income	400	460	-	-
	<u>2,364,400</u>	<u>2,717,810</u>	<u>2,286,000</u>	<u>2,638,063</u>
Overhead expenses				
Administration	2,284,454	2,625,867	2,195,909	2,534,237
Establishment	75,402	86,672	81,118	93,611
Depreciation	-	-	-	-
Interest payable and similar charges	821	944	765	883
	<u>2,360,677</u>	<u>2,713,483</u>	<u>2,277,792</u>	<u>2,628,731</u>
Surplus	<u>3,723</u>	<u>4,327</u>	<u>8,208</u>	<u>9,332</u>

Details of capital grants received are disclosed in Note 12.

Middletown Centre for Autism Limited

Overhead Expenses

for the year ended 31 March 2019

	2019 £	2019 €	2018 £	2018 €
Administration				
Salaries & wages	1,860,681	2,138,800	1,627,620	1,878,287
Audit & accountancy	16,036	18,433	19,906	22,972
Subscriptions	15,206	17,479	19,513	22,518
Teaching materials	9,380	10,782	21,934	25,312
DFP procurement	1,911	2,197	3,000	3,462
Catering supplies	2,490	2,862	3,074	3,547
Computer expenses, ICT support & training	22,570	25,944	52,529	60,619
Travel & subsistence	222,443	255,692	192,008	221,579
Training provision	45,812	52,660	130,492	150,589
Facility hire	322	370	455	525
Conference expenses	24,697	28,388	30,444	35,133
Recruitment	2,796	3,214	4,218	4,868
Legal, professional & consultancy	2,943	3,383	1,200	1,385
Advertising & promotion	8,516	9,789	24,030	27,731
Telephone	25,873	29,740	28,840	33,282
Printing, postage & stationery	14,532	16,704	25,048	28,906
Cleaning & hygiene	1,839	2,114	1,250	1,443
(Profit) / loss on foreign exchange	-	(48)	-	141
General office supplies	6,407	7,365	10,348	11,941
	<u>2,284,454</u>	<u>2,625,867</u>	<u>2,195,909</u>	<u>2,534,237</u>
Establishment				
Light & heat	30,724	35,316	32,123	37,070
Repairs & maintenance	15,985	18,374	22,039	25,433
Insurance	27,892	32,061	26,308	30,360
Rates	801	921	648	748
	<u>75,402</u>	<u>86,672</u>	<u>81,118</u>	<u>93,611</u>
Depreciation				
Fixtures and fittings	8,462	9,836	9,567	10,876
Computer equipment	37,282	43,335	26,643	30,290
Telecoms equipment	-	-	-	-
Building improvements	36,299	42,192	42,549	48,373
Release of deferred income	(82,043)	(95,363)	(78,759)	(89,539)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest payable and similar charges				
Bank charges	821	944	765	883