

CENTRE FOR AUTISM
MIDDLETOWN

Middletown Centre for Autism Limited

**Annual Report and Financial Statements
for the year ended 31 March 2020**

Registered Number: NI063661

Middletown Centre for Autism Limited

Annual Report and Financial Statements for the year ended 31 March 2020

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Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2020

The annual accounts for the year ended 31 March 2020 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 thirteen 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 63.

The non-financial results for the year are set out in the Chief Executive's Report for the year on pages 13-44.

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 2020, the Centre had cash at bank of £95,910 (2019: £23,684) and general reserves of £25,127 (2019: £10,940).

Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2020 (continued)

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. This lease was renewed in 2020.

Pension Scheme

The most recent valuation of the company's NILGOSC pension scheme was as of 31 March 2019, for the purposes of FRS 17, which showed a funding deficit of £850K. The scheme will be revalued in 2022.

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.

Historically, this guarantee has not been included in the balance sheet. It was disclosed in a note to the accounts. However, the directors feel it is more appropriate to reflect this guarantee in the balance sheet therefore deferred pension funding has been included in the balance sheet at 31 March 2020 and a prior period adjustment included to restate the comparative figures accordingly.

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 13-44.

Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2020 (continued)

Post Balance Sheet Events

The Centre has identified emerging risks arising from the coronavirus COVID-19 outbreak, in particular to its ability to provide the agreed services on an all Island basis. The Centre has successfully activated its Business Continuity Plan and has agreed with the Departments actions to continue to support children with autism, their parents and the education professionals who work with them during the crisis. These plans and risk migration measures are reviewed regularly with the Centre's Senior Management Team and Board. All guidance received from the sponsor Departments, the PHA in Northern Ireland and HSE in Ireland is being followed.

There are no other post balance sheet events requiring disclosure.

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.

Dr Laurence Crowley CBE Chairperson
Prof Mary Hanratty CBE Vice Chairperson
Mr Leo Kinsella
Mrs Dorothy Angus
Mrs Goretti Newell
Ms Christine Sheridan (resigned 31 May 2019)
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.

Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2020 (continued)

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

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.

Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2020 (continued)

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.

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 24 June 2020 and signed on its behalf by



Mr JG Cooper OBE
Chief Executive

Date: 24 June 2020

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 2020.

The Centre, now in its thirteenth 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 building on the success and progress of previous years and, in the last quarter of the year, dealing with the unexpected changes wrought by the outbreak of the Covid 19 pandemic. Some of the matters I would like to highlight are:

- The successful transition of our staff to working at home from 24th March, the continuation of services for the autism community and the development of new services to support children and young people with autism, their families and teachers as they endure the lockdown arising from the Covid 19 pandemic.
- The development and delivery of a comprehensive programme of specialist training for some 19,525 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.
- The publication of comprehensive research bulletins and the continuing work on innovative research projects which involve schools throughout Ireland and international higher education partners.
- 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 and Stranmillis University College, Belfast to create and present a post graduate Certificate in Autism Studies.

Our financial statements for the year ended 31 March 2020 upon which our auditors PKF-FPM Accountants Limited have reported without reservation, are set out in pages 63 to 81. The accounts are maintained in pounds sterling and are also reported upon in Euros. Our income for the year amounted to £2,574,504 (€2,950,028) all but £22,504 of which has been in the form of grants from the two administrations. Our expenditure was £2,566,284 (€2,940,739) and can be apportioned as follows:

- Service delivery	£2,497,072	€2,861,431
- Overheads and infrastructure costs	£68,609	€78,616
- Interest payable and similar charges	£603	€691

The accounts show a surplus before tax of £8,220 (€9,289).

Middletown Centre for Autism Limited

Chairperson's Statement (continued)

The success of the Centre and its work has been confirmed by the continued positive feedback that is received from parents and professionals in receipt for our services and by our own continued evaluation of our services. This year we have also commissioned independent research into the impact of our work and will report on it in future years when completed.

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.

A handwritten signature in black ink that reads "Laurence Crowley". The signature is written in a cursive style with a large initial 'L'.

Dr Laurence Crowley CBE
Chairperson

Date: 24 June 2020

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. Three Directors' posts were vacant at 31 March 2020.

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.

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.

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 (resigned 31 May 2019)

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.

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 2019 to March 2020.

At the time of writing this report, the world is in the grip of the Covid-19 pandemic. In these uncertain times the Centre's ability to deliver on its stated objectives for the incoming year remains unclear. What is clear is that a new, creative means of supporting our parents and educationalists will need to be developed to ensure that those children and young people with autism that we have the privilege of working with continue to avail of world class support and training.

The real impact of this pandemic and the Centre's response to it will be reflected in next year's Annual Report. The impact on the current year under review was fairly minimal given that all work from the Centre only ceased on 22 March 2020. Up until that date the Centre and its staff continued 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 Bulletin 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 remains key feature of the Centre's work. From 1 April 2019 to 11 March 2020, a total of 4,762 Parents (907 parents from NI and 3,855 parents from ROI) attended training. During this period 14,763 professionals attended training. 4,047 professionals were from NI whilst 10,716 were from ROI. The Centre's training provision continued during the COVID-19 crisis, which commenced in mid-March 2020 and all places offered were substituted with a range of online options.

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 2019 to March 2020 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:

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

International Conference

- A two-day international conference on the theme of Pathways to Resilience; this conference featured world recognised national and international experts on the area of autism. Sessions were presented as conference style keynote and seminars. The conference proceedings were recorded and are available to view as a multimedia supportive resource. 659 delegates attended the conference over two days and this included professionals, autistic people and parents.

Expert Speakers

- Professor Rita Jordan speaking on the area of autism in the school and community environment.
- Ros Blackburn who is an autistic adult speaking about her experiences.
- Professor Barry Carpenter spoke in Dundalk and Belfast on the subject of autism and complex needs.

The Centre staff team also provided:

- Post-16 options in Northern Ireland and Ireland

Online Sessions

A programme of online learning is available on the Centre's website and development of a specialist online programme for teachers.

Graduate Programmes

The Centre continues to offer a Graduate Certificate in Autism Studies in partnership with Mary Immaculate College Limerick. 56 students were in the process of completing this programme. Further work has been undertaken to develop the graduate certificate into a graduate diploma. Two further modules were written and these were approved for provision by the academic committee of Mary Immaculate College. The Centre commenced a graduate Certificate in Education (Autism) with Stranmillis University College Belfast. Nine students were in the process of completing this programme.

Evaluation of the Centre's Parental and professional Training Programme

Monitoring and evaluation is an integral part of the work undertaken by the Research and Development team at the Centre. Since training commenced from the Centre in December 2007, a total of 126,661 delegates have attended training from across the island of Ireland (i.e. 39,151 parents and 126,661 professionals). The process of the Centre's training cycle, is specifically intended to assess the value or potential value of the training programmes delivered by the Centre and to provide feedback on how training sessions are perceived by delegates year on year.

Objectives of the training

The training provided by MCA is a learning process aimed at acquiring knowledge and skills necessary to successfully care and support a child and young person with autism across home and school environments. This may comprise of changes in particular areas of knowledge, skills, abilities, behaviour and attitudes. The basic concept of the Research and Development Training Model at MCA focuses on attendees gaining necessary knowledge and skills to...

- empower parents and professionals to increase their current capacity and skills as well helping them assess their current behaviours and/or attitudes.

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

- provide hands-on support and advice from a highly qualified team of trainers to help parents and professionals to prepare and gain practical skills and knowledge to implement supporting interventions/strategies which will help enhance the quality of life and educational needs of children and young people with autism.
- affirm and share the good practice currently undertaken in school and home settings.

There are several approaches used to measure the effectiveness of training. At present, MCA currently apply some of the elements of the Kirkpatrick's Four Levels of Evaluation Model, in addition to assessing specific key areas which are deemed important whilst reviewing, monitoring and evaluating the needs of the Centre's stakeholders.

From analysing the benefits of training models (Srivastava, Dash and Walia 2019) found that both academics and training practitioners alike agree that the following benefits can be derived from having a training evaluation.

The Kirkpatrick training model identifies a number of reasons to have an evaluation such as:

- To generate information for bringing improvement and modifications in future training sessions.
- Trainers will get feedback to help them enhance their skills and knowledge to deliver better.
- To make decisions for continuing or discontinuing a particular training session.
- Evaluations demonstrate the benefits gained by organisations (i.e. schools) as well as its staff due to a training session, helping them figure out the return on investment gained from the training programme.
- Evaluation can also help reinforce learning, helping attendees to analyse enhancement in their knowledge skills and attitude.

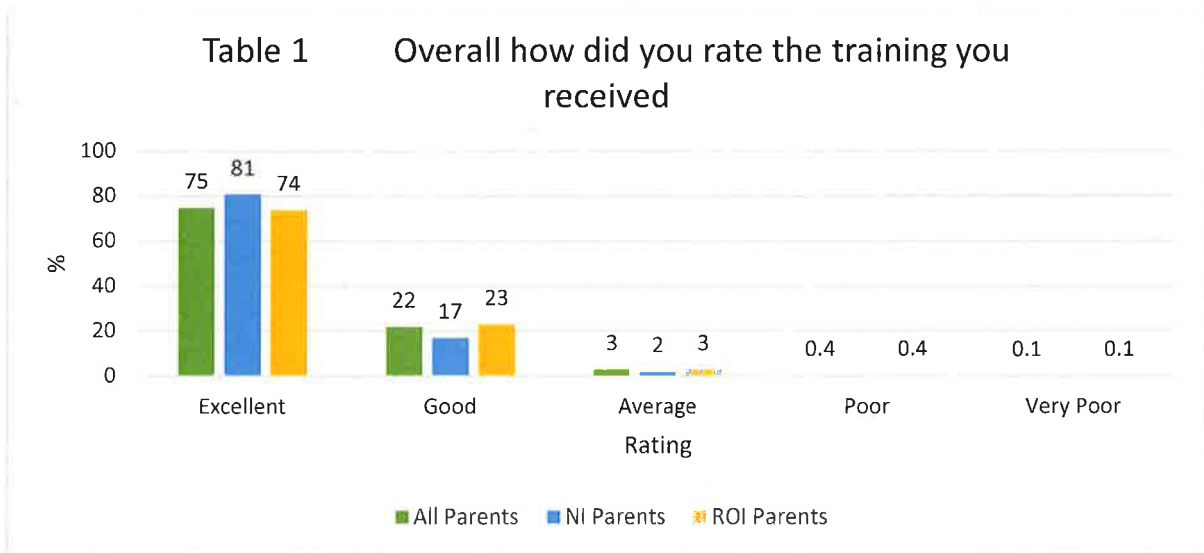
Parental training

Below is a summary of the key findings extracted from evaluations.

From 1 April 2019 to 11 March 2020, a total of 4,762 Parents (907 parents from NI and 3,855 parents from ROI) attended training delivered by Middletown Centre for Autism. Of these parents, 1,649 evaluations were completed accounting for 35% of all parents completing an evaluation form following the training course they attended.

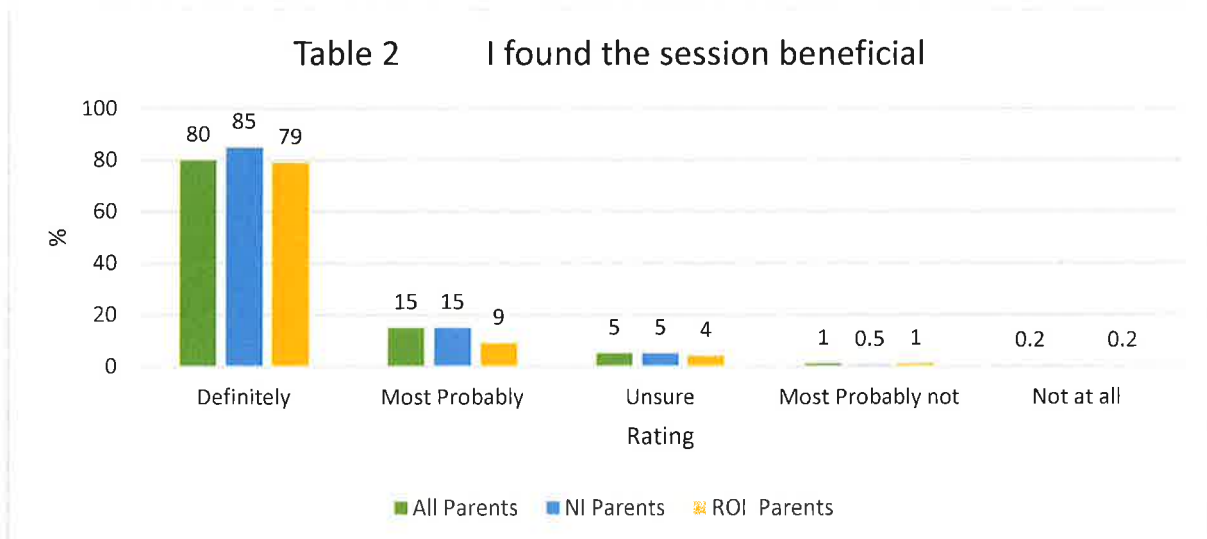
Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)



Base: All Parents (n=1,649), NI Parents (n=186), ROI Parents (1,463)

Overall, three quarters (75%) of parents rated the training as excellent. A further 22% rated training as good. Only 7 (0.5%) of all parents (i.e. from ROI) found the training they attended poor/very poor. Parents from NI appeared to be more satisfied with the training they attended (81% providing an excellent rating) compared to ROI parents (74% providing an excellent rating).



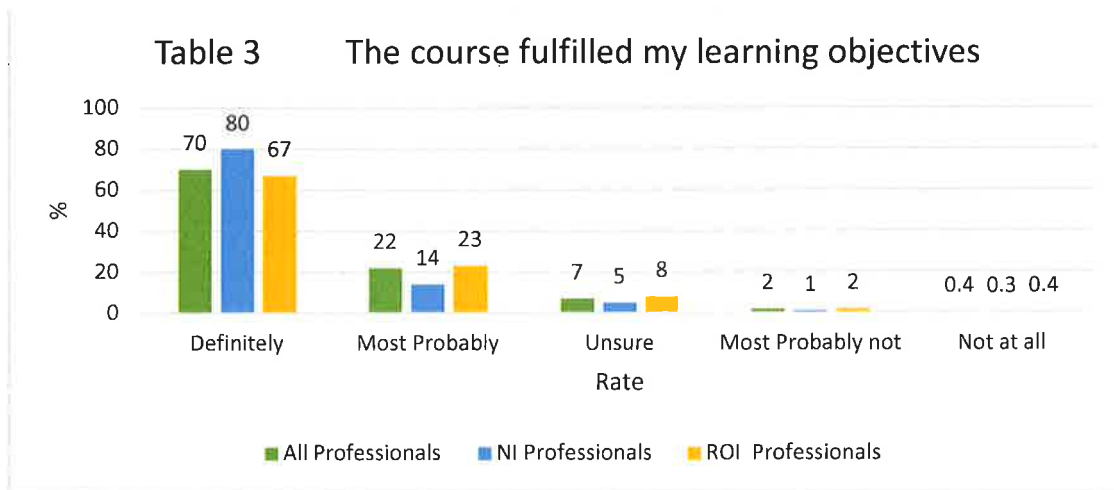
Base: All Parent (n=1649), NI Parents (n=186), ROI Parents (n=1463)

As charted above, 95% of parents who attended training delivered by MCA found it beneficial. 8 out of 10 (80%) felt the training was definitely beneficial with a further 15% providing a rating that they most probably found the training beneficial. Of NI parents who completed an evaluation form, 87% definitely found the training beneficial compared to 79% of parents from ROI.

Middletown Centre for Autism Limited

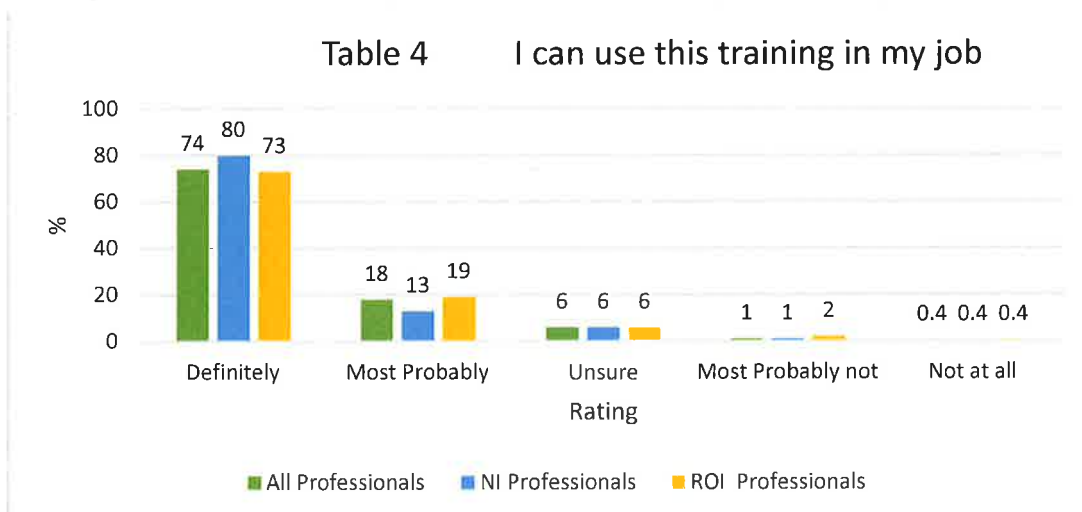
Chief Executive's Report for the Year (continued)

Professional Training



Base: All Professionals (n=3,972), NI Professionals (n=686), ROI Professionals (3,286)

When asked if the training course fulfilled their learning objectives, 9 out of 10 (92%) professionals found the training definitely (70%) or most probably (22%) fulfilled their learning objectives. 7% (n=278) stated that they unsure whilst (2%) felt it most probably did not or did not at all (1%) find the training fulfilled their learning objectives. 8 out of 10 (80%) Professionals from NI stated that they definitely found the training fulfilled their learning objectives compared to 67% of professionals from ROI.



Base: All Professionals (n=3,972), NI Professionals (n=686), ROI Professionals (3,286)

9 out of 10 (92%) professionals would definitely (74%) or most probably (18%) use the training they received in their job. Only a small proportion (6%) of professionals were unsure whether they would use the training in their work. Similar responses were shared across NI and ROI professionals.

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

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:

- Pathways to Resilience
- Assessment Practice in Autism
- Autism and Sleep

An electronic copy of each research bulletin is free to download from the Centre's website.

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

Online Resources

The Centre has completed a book on Autism and Anxiety Management and this will be published by Taylor Francis in August 2020.

Referral Programme Evaluation

The Centre's research team continue to conduct follow up research with referred children and young people. The research team offered follow up interviews six months after intervention with a random sample of NI referrals (based on a quarterly random sample of approximately three referrals). All referrals from ROI are invited to complete the same evaluation form at the end of the Middletown Programme, additionally each family is given the opportunity to take part in a six month follow up interview. This report includes outcome data for a cohort of children who completed referral during the year.

The Learning Support and Assessment Service

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.

The data used in this report is based on children and young people with Autism engaging in the referral process with Middletown Centre for Autism between April 2019 and March 2020 respectively. Three referrals received in March from the Education Authority were not actioned due to the Covid-19 based disruption to services.

Understanding the Young Person and School

The Learning Support and Assessment Service utilises a trans-disciplinary approach to service delivery, that is based on a capacity building model which provides:

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

- A detailed trans-disciplinary assessment and learning support plan
- Specific training and capacity building for those working with the child and young person referred or nominated to the service
- Home support and advice for parents in relation to their child's education
- Support for children and young people or whole schools for up to 10 months according to need

Between 1 April 2019 and 31 March 2020, 41 referrals (38 individual and 1 school) commenced the Middletown Referral Programme. This report reviews the services provided to the young people and schools completing the Middletown Referral Programme during this time, and is based on:

- 16 young people with autism engaging with the MCA Individualised Programme in NI
- 3 School's engaging in the MCA Whole School Programme (totalling 9 referral opportunities)
- 15 young people with autism engaging in the referral process in Rol.

Information presented in this report was assembled from:

- Information provided by referring agencies
- Observations and assessments conducted by MCA staff
- The Learning Support Plan collaboratively devised by MCA staff, the referred child or young person, their parents and other professionals (education and health professionals where applicable).
- Parent and professional 'Final Meeting' evaluations of MCA services completed at the end of the intervention programme
- Follow up interviews with parents six months following intervention (Individualised Intervention Programme only)
- MCA staff reflective practice notes

Since the first young person with autism commenced intervention through MCA, the process of data collection, types of evaluation and inputting of information have progressed. As such, where possible, results are collated across different types of evaluations. Additionally, it should be noted that response rates fluctuate between types of evaluation and therefore some results will be given as a percentage of those who responded.

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Chief Executive's Report for the Year (continued)

Table 5: Requested Report Demographic Info

MCA Referral		Diagnosis		Gender		Age	Average Contact		Hours of
Referral Type	Total	Autism	Asperger's	Male	Female	Age Range	Average Age	Direct Hours	Indirect Hours
NI Individual	16	11	5	14	2	6.2-15.7	10.8	107.2	163.4
ROI Individual	15	15	0	14	1	5.2-17.5	11.5	131.7	245.1
NI Whole School	603	237	0	209	28	3 - 19	N/A	331.3	383.1

Of the 16 children and young people with autism from NI, referred to MCA, 88% (N= 14) were male and 12% (N= 2) were female, similarly of those referred from ROI, 93% (N = 14) were male and 7% (N= 1) were female (Table 1). 69% of the young people referred to MCA from NI had a formal diagnosis of autism, whilst the remaining 31% (N=5) had a diagnosis of Asperger syndrome. It should be noted that the children and young people referred to MCA with a diagnosis of Asperger Syndrome received their diagnosis prior to the DSM-5 criteria being published (APA, 2013).

It is of note, that the average age of the young people referred to MCA for the Individual Intervention Programme were between 10 years and 8 months (NI) and 11 years and 5 months (ROI). During these ages most young people across Ireland transition from primary to secondary education settings. Additionally, these years also serve as the transition into adolescence (WHO, 2020) a period of life with specific health and developmental needs (WHO, 2011). This period of significant change in life is known as a 'vertical transition' (Vogler et al., 2008), and is one of the most important and challenging transitions which can have a long-lasting impact on young people (Zeedyk et al., 2003). Young people with autism can be particularly vulnerable to negative transition experiences (Fortuna, 2014) without early intervention and support at this crucial life stage (Mandy et al., 2015). Therefore, it stands to reason why the average age of young people referred to MCA for support and intervention is at the younger or earlier stage of the vertical transition period from primary into secondary school.

The average hours of direct contact were similar across referrals in NI and ROI, however due to the larger geographical area and possibly the choreography of the range of different services involved with young people, the average indirect hours spent on a young person in ROI was roughly 20% higher (81.7 hours). The average Whole School Referral Programme received roughly 3 times the amount of direct contact hours as an average Individual Referral Programme in NI, hence why a Whole School Referral Programme is classed as consuming 3 individual referral spaces though potentially supporting the educational needs of a far higher volume of young people (total pupils availing of Whole School Referral Programme across the 3 schools N = 603).

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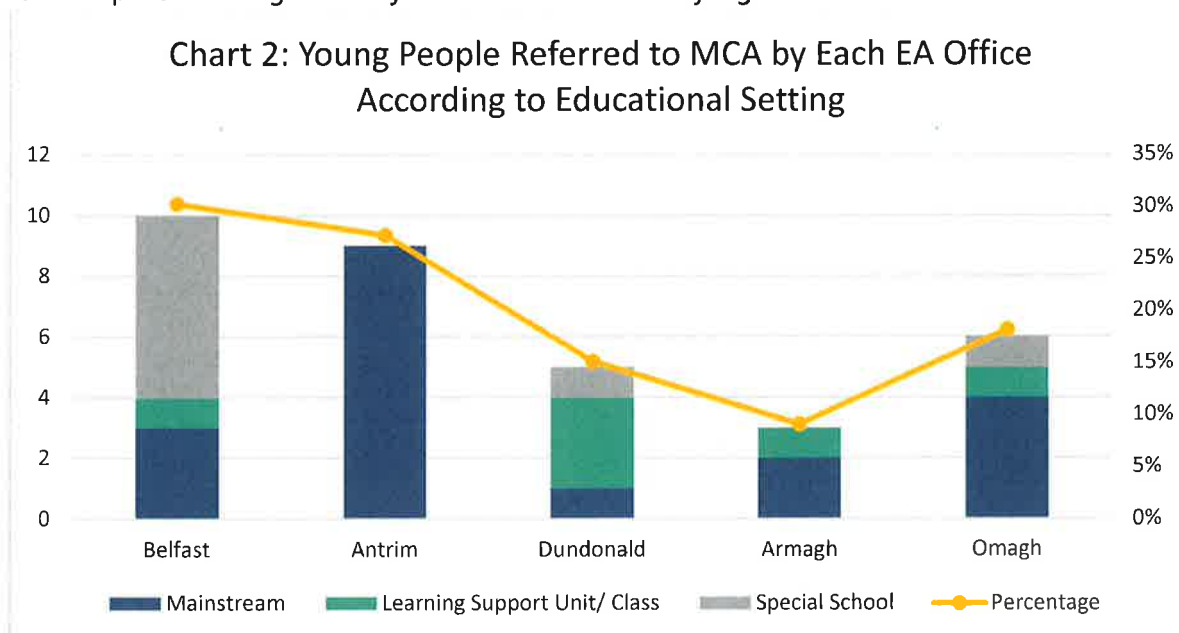
Chief Executive's Report for the Year (continued)

Referring Authority; Educational Level and Setting

In NI, children and young people with autism are referred to MCA through the EA regional office staff and overseen by the Assistant Special Education Officer from the Education Authority. The regional offices are:

- The Belfast Office provides educational services for people residing in Belfast city and the Greater Belfast area.
- The Antrim Office covers Antrim, Ballymena, Ballymoney, Carrickfergus, Coleraine, Larne, Magherafelt, Moyle, Newtownabbey.
- The Dundonald Region provides services for people in Newtownards, Castlereagh, Down, Lisburn and North Down.
- The Armagh Office facilitates education for people in Armagh, Banbridge, Cookstown, Craigavon, Dungannon and South Tyrone, Newry and Mourne.
- The Omagh Office provides educational services for the areas of Derry, Fermanagh, Limavady, Omagh and Strabane.

Chart 2 provides a breakdown of the percentage of young people and whole schools referred to MCA for a bespoke LSA Programme by each Education Authority regional office in NI.



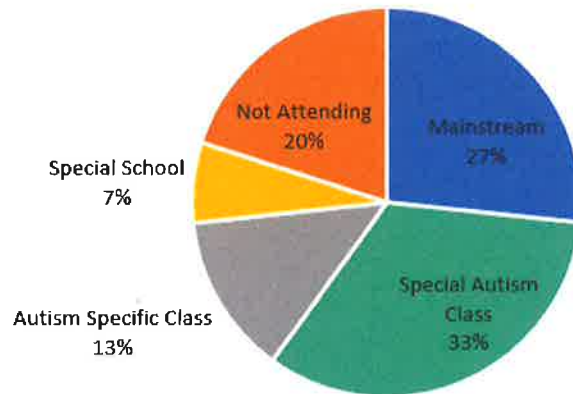
A total of 16 individual young people and 3 schools (totalling 9 referrals) were referred to MCA from referring agents in NI, totalling 25 referrals. Nearly a quarter of referrals (24%) were nominated via the Belfast office, this included 2 special schools requesting a Whole School Intervention Programme.

In ROI, children and young people with autism are nominated to MCA through a Steering Group consisting of delegates from NEPS; NCSE; DES; and the Inspectorate. Of the 15 young people nominated by the Steering Group, most (36%, N= 8) attended an educational establishment with an ASD Class; 18% (N= 4) attended a Special School; 18% were currently described as having no school placement and an equal amount of young people were attending an autism class (14%, N = 3) or a mainstream school (14%, N = 3) (Chart 3).

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Chief Executive's Report for the Year (continued)

Chart 3: Educational Placement at Point of Nomination by the Steering Group ROI



In ROI, the range of school placements for children and young people with autism include mainstream class with and without support; specialist autism class; and either autism specific special schools or Intellectual Disability specific special schools (HSE, 2012). The continuum of support in schools comprises of three distinct school-based processes which are summarised below:

- Classroom Support is an intervention process coordinated by the class teacher and carried out within the regular classroom.
- School Support is an assessment and intervention process which is usually co-ordinated by the learning support / resource teacher working alongside the class teacher. Interventions at this stage will be additional to those provided through classroom support.
- School Support Plus is generally characterised by the school requesting the involvement of relevant external services in more detailed assessment and development of intervention programmes. This level of intervention is for children with complex and/or enduring needs and whose progress is considered inadequate despite carefully planned interventions at the previous levels.

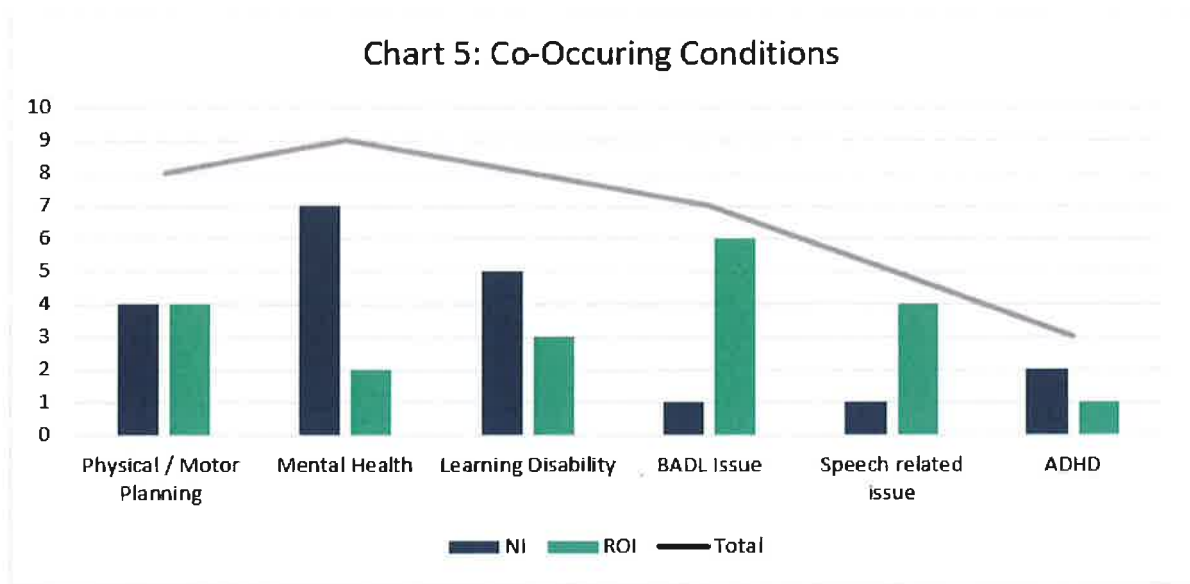
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Chief Executive's Report for the Year (continued)

Given that MCA provides second level services and that all the referrals had undergone substantial assessment and support prior to MCA, it is of no surprise that the majority (93%) of the young people referred were categorised as receiving 'School Support Plus' services (N = 14).

History and Home Circumstances

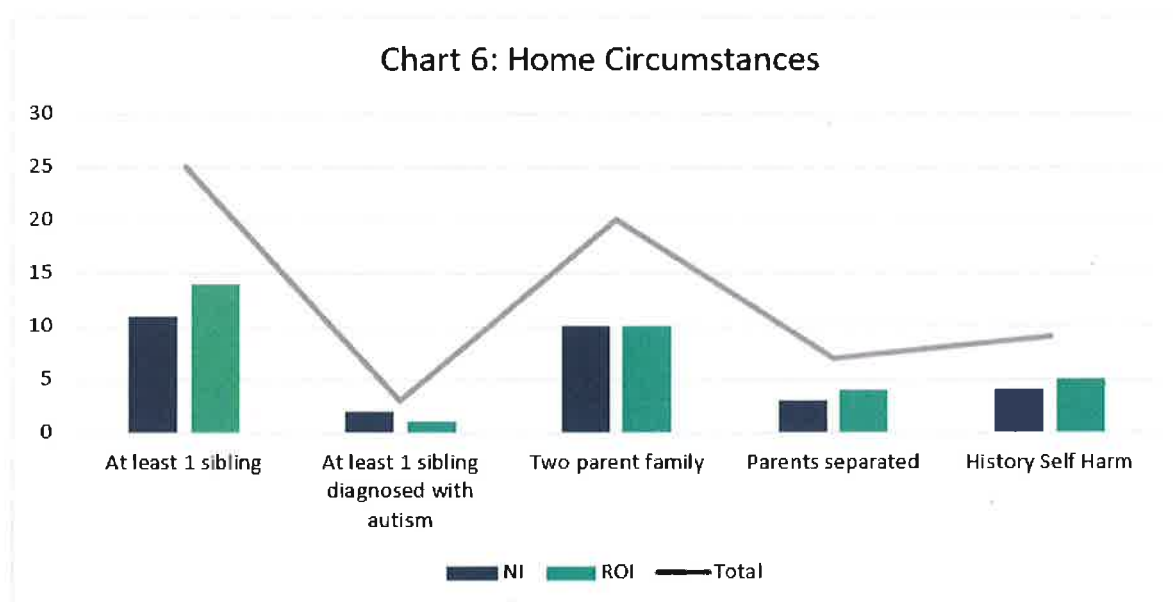
As part of the referral process, referring agencies highlighted significant events, issues and home circumstances relating to each of the referrals (Chart 5).



Over a third of young people referred to MCA from NI (37.5%, N=6/16) were described as having an issue with a BADL (Basic Activity of Daily Living such as sleeping or eating), 25% of young people had a physical or motor planning co- occurring condition (such as dyspraxia, or developmental coordination disorder); or a speech related issue (25%, N=4/16) such as selective mutism (Chart 5). In contrast, nearly half of the young people nominated to MCA from ROI were described as having a mental health issue (47%, N=7/15) (such as anxiety, depression or schizophrenia); and a third (33%, N=5/15) had a diagnosis of a learning or intellectual disability.

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Chief Executive's Report for the Year (continued)



Most of the referrals (63% NI and 66% ROI) came from a two-parent family and had at least one sibling (69% NI and 100% ROI) (Chart 6). It is also of note that approximately a third of referrals from NI (27%) and ROI (33%) had a history of self-harm.

Assessing Strengths, Needs and Challenges

In order to access appropriate learning support, training and incorporate advantageous coping strategies into daily life, both whole schools and individuals referred to MCA undergo an intensive assessment period at the beginning of each programme (i.e. both the individualised intervention programme and whole school programme). Appropriate assessment of needs and abilities is essential to guide each programme.

The main areas of difficulty most cited by referring agencies have been categorised into seven broad groups:

- Academic
 - Access to the curriculum; Attendance; Homework; Structured learning/ teaching/ environment; School experiences; Capacity building within school; Integration
- Psychosocial
 - Anxiety; Behaviour (including behaviours that cause concern or cause harm to self or others); Cognitive Behavioural Therapy; Emotional Regulation; Emotional Wellbeing; Promotion of Positive Behaviours; Self- confidence; self-esteem; Mood
- Executive Skills
 - Attention, Understanding (e.g. what is expected), Motivation; Organisation; Planning; Safety Awareness
- Neurodevelopmental Characteristics
 - Communication (receptive and expressive); Social Skills (including peer / sibling relationships); Flexibility of Thought (including following adult/other agenda); Repetitive Behaviours

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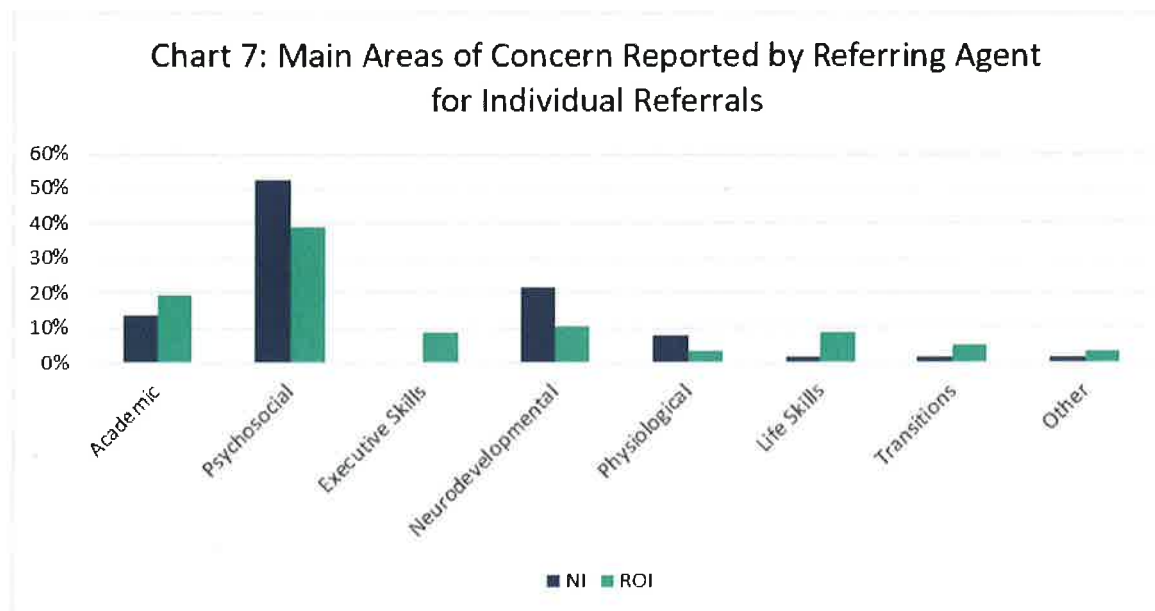
Chief Executive's Report for the Year (continued)

- Physiological
 - Sensory; Motor; Balance; Physical issues (e.g. handwriting difficulties)
- Life Skills
 - Life skills; Independence; Self-care; Activities of Daily Living; Sleep; Interests/ hobbies; work; healthy diet / routine
- Transitions
 - Transitions (both vertical and horizontal) and change
- Other
 - Understanding autism
 - Increased intake of young people with autism

**these groups are used throughout the report to describe the types of difficulties presented; the types of strategies implemented; the types of goals set etc.*

Reason for Referral

Of the 65 cumulative different issues of concern listed for the 16 referrals from NI; 52% categorised as 'Psychosocial Issues', such as anxiety, emotional regulation difficulties and mental health and wellbeing issues. Similarly, of the difficulties noted by nominating agents from ROI, the majority (39%), noted young people as having difficulties with psychosocial issues. These figures are congruent with research which evidences that emotional regulation and anxiety are major areas of difficulty for many children and young people with autism (van Steensel et al. 2011; Totsika et al. 2011; Samson et al., 2015), thought to adversely affect school attendance, educational attainment, family quality of life and parental stress (Carter et al., 2013; Dab-rowska and Pisula 2010), (Chart 7).



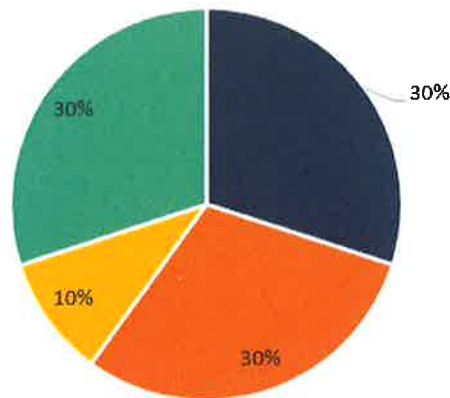
The second most frequently cited area of concern made by referring agents for referrals from NI was 'neurodevelopmental characteristics' such as communication and social skills (22%, N= 14/65) whereas for young people from ROI, nominating agents cited 'academic issues' as the next significant area of concern for their young people (20%, N= 11/56) (Chart 7).

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Chief Executive's Report for the Year (continued)

Chart 8: Main Areas of Concern reported by Referring Agents for Whole School Referral

■ Academic ■ Psychosocial ■ Executive Skills ■ Neurodevelopmental
■ Physiological ■ Life Skills ■ Transitions ■ Other



The 3 Schools referred to MCA for the Whole School Referral Programme had similar areas of concern highlighted by referring agents. Of the 10 reported issues, 30% included academic issues (e.g. capacity building within the school); 30% psychosocial issues (e.g. emotional and behaviour concerns in school); 10% neurodevelopmental characteristics (e.g. communication and social skills); and 30% other concerns (mainly an increase in the volume of young people diagnosed with autism attending the school)(Chart 8).

Assessment Period

The main areas of difficulty reported for each young person or whole school at the start of the referral process informs initial observations and assessments conducted by MCA staff.

For individual referrals, the type and quantity of assessments carried out is dependent on the individual needs of each referral and considers the range and maturity of assessments previously conducted by referring agencies. Five professionals and six parents from NI completed and returned evaluations at the end of intervention. Ten professionals and ten parents from ROI completed and returned evaluations at the end of intervention. Of the parents completing the final meeting evaluation (2018 version), 83% of parents from NI and 90% of parents from ROI reported that MCA staff explained the aims of intervention 'very well'; additionally 100% and 80% of professionals from NI and ROI respectively, felt assessment results were explained 'very well'.

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As part of the Whole School Programme which utilises the PACS Model (Ferguson et al., 2019), the school, in collaboration with MCA staff use a structured assessment document based on the 'Evaluating Provision for Autistic Spectrum Disorders in Schools' (2002) in combination with the Autism Competency Framework (2012) from the Autism Education Trust (AET) to evaluate current autism skills and needs within the school. Of the professionals completing the final meeting evaluation (2018 version), 77% reported that MCA staff explained assessment results 'very well'.

One teacher involved in the Whole School Programme reflected that the assessment period:

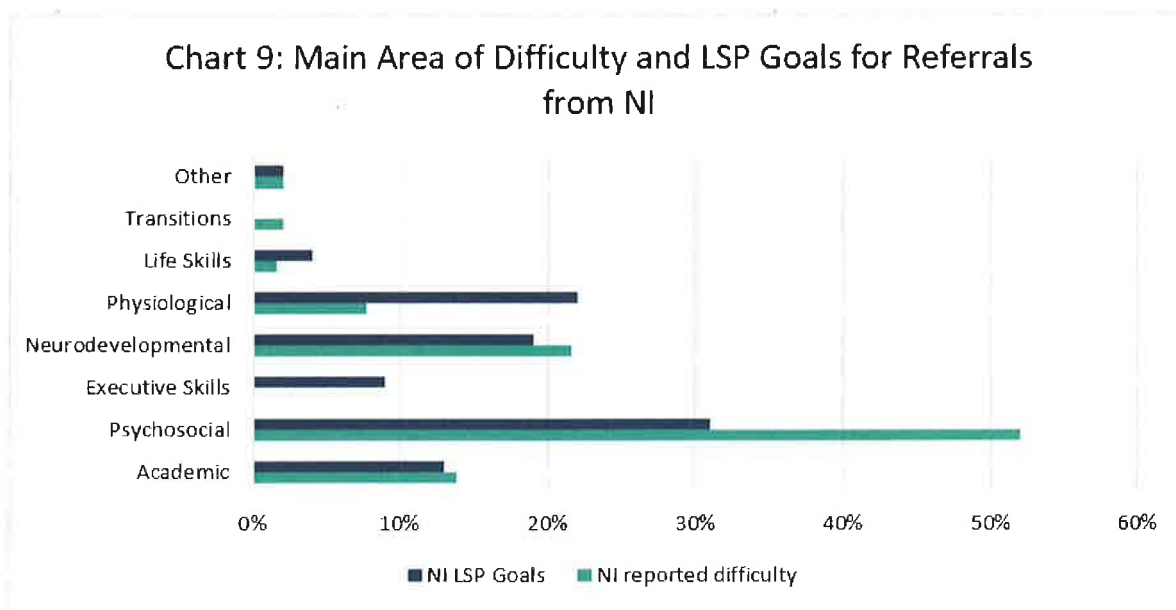
'began discussions.... and highlighted how much more we need to develop as a school'

Planning, Promoting and Embedding Best Practice

Following the assessment period, an individualised LSA programme is devised to meet the specific needs and abilities of both the individual referral and each whole school. Considering the ambitions of all parties involved; goals of intervention are set and shared with respective parties during a Learning Support Plan meeting.

Individual Referral Programme

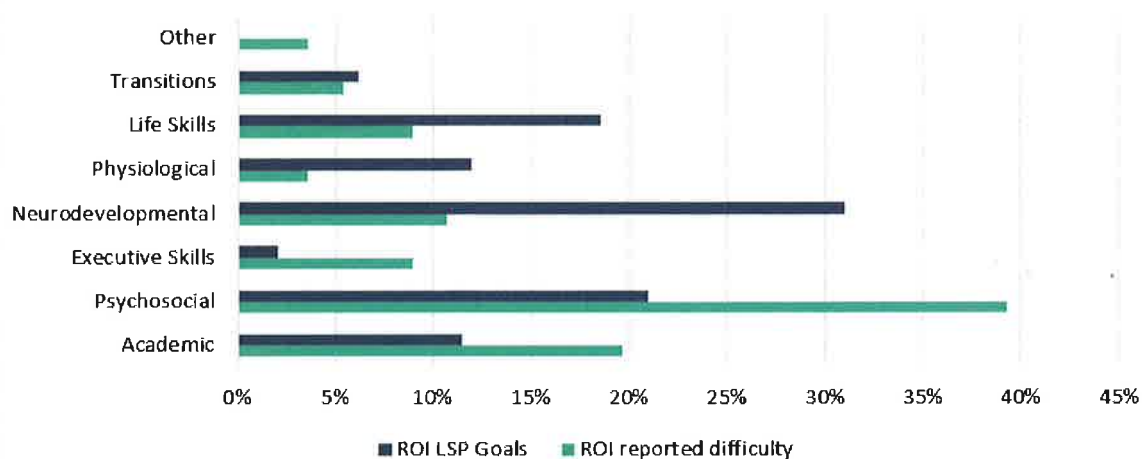
Though all goals are highly individualised and specific to each referral, Charts 9 and 10 present the common themes of goals and the percentage of goals set for each theme compared to the reported areas of difficulty for each individual referral.



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Chart 10: Main Area of Difficulty and LSP Goals for Referrals from ROI



These charts emphasise the complexity of the difficulties experienced by individuals with autism and suggests that multiple/ similar difficulties may have been focused on through each long-term individualised goal. The percentage of goals concentrating on improving 'Neurodevelopmental Characteristics' (ROI), 'Life Skills' (NI and ROI) and 'Physiological issues' (NI) seem to outweigh the percentage of referrals with difficulties in that area; in contrast difficulties categorised as 'Psychosocial issues' such as 'anxiety; emotional regulation; self-esteem etc' seem to outweigh goals in that grouping. However, on MCA assessment, many of the issues described and categorised as 'psychosocial issues' were found to be rooted or caused by difficulties with executive function (such as impulse control, attention, organisation, safety awareness, working memory etc,) or difficulties with characteristics of autism (such as communication difficulties, intolerance of uncertainty, Theory of Mind etc) which were categorised as Neurodevelopmental Characteristics. As such, goals of MCA intervention focussed on the cause of the resultant behaviour which explains the differing percentage of goals and reported area of difficulty (charts 9 and 10).

Whole School Programme

Within the Whole School Programme, the school, in collaboration with MCA staff use a structured assessment document based on the 'Evaluating Provision for Autistic Spectrum Disorders in Schools' (2002) in combination with the Autism Competency Framework (2012) from the Autism Education Trust (AET) to evaluate current autism skills and needs within the school. The results of this assessment identify the priority areas of need within the school and therefore goals of intervention focus on these identified areas.

Although the goals for each Whole School concentrated on specific needs, they all included goals on the following broad themes:

- To establish a core team within the school
- To deliver autism training based on the schools needs to both staff and parents
- To review or create an Autism Policy
- To support the core team in developing long term goals

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Chief Executive's Report for the Year (continued)

- To concentrate efforts on 'high priority' areas of concern for the school (e.g. environmental structure; play and social skills; developing emotional regulation pathways etc)

Blending Best Practices and Building Capacity

Both programmes delivered by MCA (Individual and Whole School) involve:

- Identifying the needs of the young person / school referred
- Formulating a support plan employing SMART goals to focus intervention
- Ensuring that parents and professionals feel adequately trained and supported to continue developing skills in these areas of need long after MCA involvement

Although there is a wide range of autism interventions and practices that have been well researched and evaluated (Wong et al. 2014), there is very little research into how best to translate this knowledge into practice in schools (Guldberg 2017). It is recommended that 'schools should actively develop the capacity of staff and organisational structures to embed these practices in their school culture and programs' (Roberts and Webster, 2020). Both programmes delivered by MCA are centred on a capacity building model, aiming to share knowledge and up skill schools and parents through formal and informal training.

Where specialist training was delivered to build capacity within the individual referral's school and community environment, school staff rated the advice and training they received highly. 100% of professionals (both NI and ROI) rated the information they received from MCA to support the needs of the young person referred as 'very good', which was the highest rating. Additionally, over 83% of professionals rated the advice they received on suitable strategies as 'very good'.

When asked to state the best part about the MCA programme one teacher reported:

'The high level of individual support given including resources, advice and communication. Outside of direct contact time, (MCA Co-ordinator) was extremely thorough in responding to queries or difficulties, via email or telephone. This was helpful and reassuring for staff, especially in the initial stages and transition periods. (MCA Co-ordinator) is highly skilled and knowledgeable re: autism and her deep understanding of (referral)'s needs helped to raise the confidence levels and competence of those involved in organising and implementing provision. The delivery of whole staff training was excellent, and resources offered were relevant'

Parents also rated the training and support provided by MCA highly, one parent said the best aspect of the intervention was:

'The level of professional advice, training courses provided. The interactions on a more team level, bringing school especially on the same page and getting not only Him to better understand his difficulties but also the school learning how best to support His needs that has been really the highlight of the intervention, and He will thankfully continue to go to school because of all this.'

Training delivered as part of the Whole School Programme was also highly praised, with 100% of respondents rating the advice they received as 'very good' within the final report evaluation. One teacher said:

'the whole school approach helped staff improve their knowledge of autism and had a positive impact for pupils, parents and staff'

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Additionally, the trainings delivered as part of the Whole School Programme were assessed using the standard MCA training evaluation forms, which most delegates attending trainings completed at the end of the training session. In total 478 delegates attended and completed evaluation forms across the three schools. (Table 6)

School	Total Respondents	Classroom Assistants	Educational Professional	Parents	Other
Knockloughrim	119	16%	39%	32%	12%
Harberton	203	56%	43%		1%
Glenveagh	158	60%	30%	7%	3%

Table 6 : Respondents Completing and Returning Training Evaluations

Tables 7, 8 and 9 present the percentage of delegates at each training session who rated the training as 'very' or 'mostly' beneficial; and as they would 'definitely' or 'most likely' recommend training to others; and thought that the training had improved their understanding of the topic 'very' or 'mostly' well.

Knockloughrim Primary School Training Topics	Total Respondents	% Beneficial/ Useful	% Recommend Training
Anxiety & Emotional Regulation	31	100%	100%
Attention Autism	2	100%	100%
Positive Behaviour	23	96%	96%
Sensory Processing	23	100%	100%
Autism, Learning Styles and Visual Teaching	16	88%	94%
Social Skills	2	100%	100%
Transitions	22	91%	95%

Table 7: Knockloughrim Delegates Rating of Usefulness of Trainings as 'very' or 'mostly' useful.

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Chief Executive's Report for the Year (continued)

Harberton Special School Training Topics	Total Respondents	% Beneficial/ Useful	% Recommend Training	% Improved Understanding
Sensory Processing	61	100%	100%	98%
Anxiety	47	96%	98%	91%
Learning Styles	52	98%	100%	98%
Make and Take	37	95%	95%	91%
Emotional Regulation	6	100%	100%	83%

Table 8: Harberton Delegates Rating of Usefulness of Trainings as 'very' or 'mostly' useful.

Glenveagh Special School Training Topics	Total Respondents	% Beneficial/ Useful	% Recommend Training	% Improved Understanding
Autism, learning styles and facilitating independence	51	82%	94%	84%
Challenging behaviour, well- being and low arousal approaches	44	98%	98%	95%
Challenging behaviour and the low arousal approach	47	87%	89%	85%
Life Skills and Sexual Relationships	10	80%	80%	80%
Visual Processing	6	50%	50%	50%

Table 9: Glenveagh Delegates Rating of Usefulness of Trainings as 'very' or 'mostly' useful.

Evaluating Service Effectiveness

The effectiveness of the individualised LSA programme and the Whole School programme are continually evaluated by the service users through:

- Parent and professional 'final report' evaluations of MCA services completed at the end of the intervention programme
- Autism Competency Framework scores pre and post Whole School Programmes
- Follow up interviews with a random sample of parents six months following intervention (Individual Referral Programme)
- Self-evaluation tools- MCA staff reflective practice notes completed at the end of the intervention programme

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Chief Executive's Report for the Year (continued)

Since the first young person with autism commenced intervention through MCA, the process of data collection, types of evaluation and inputting of information have progressed. As such, where possible, results are collated across different types of evaluations. Additionally, it should be noted that response rates fluctuate between types of evaluation and therefore results will be given as a percentage of those who responded.

It is also of note, that although best efforts have been made to categorise strategies and areas of difficulty, the characteristics of difficulties and nature of the blended intervention utilised by MCA mean that in some instance's strategies and difficulties cross categories (e.g. a calm box filled with calming sensory objects could be classed as either sensory strategies [physiological] or as a form of emotional regulation [psychosocial]). In these instances, the researcher inputting the data has categorised the strategy according to the weighting given to the strategy or difficulty placement within the document under evaluation (i.e. if the calm box is recommended as part of the strategies utilised to reach the goal of 'independently managing emotional regulation', this strategy would fall under the category of 'psychosocial').

Individual Referral Programme

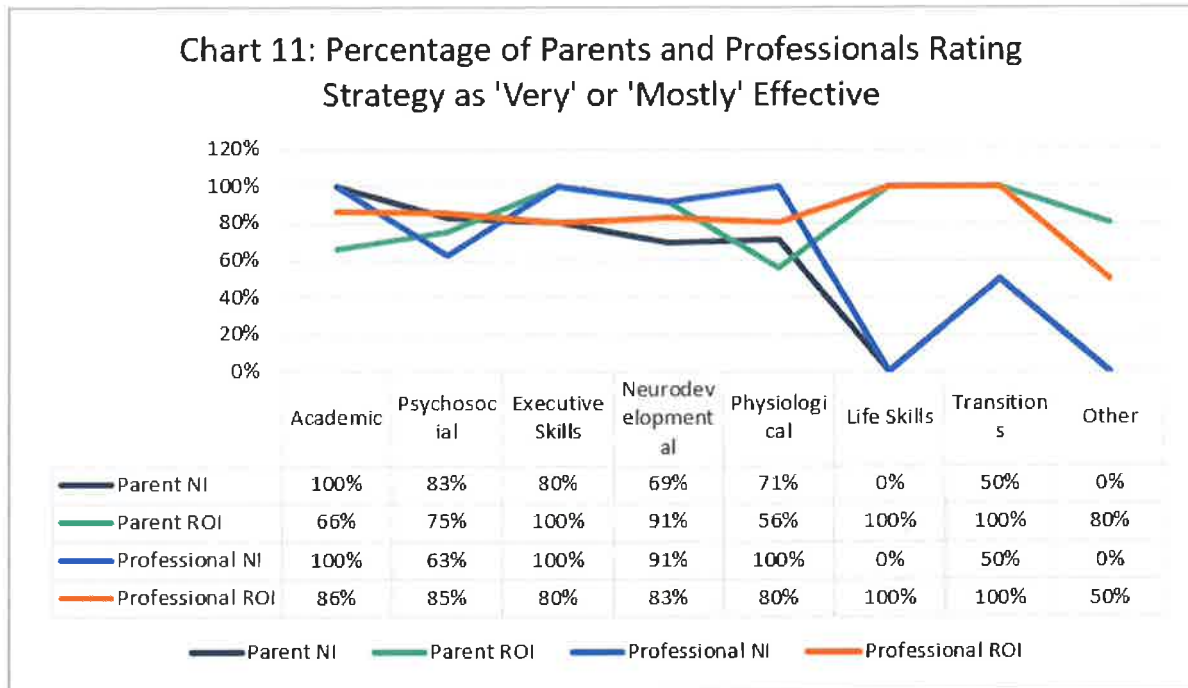
The individually tailored LSA intervention programme designed, implemented and disseminated by MCA staff after intensive assessment was evaluated by both parents and professionals at the end of intervention using 'final report' evaluations. In total, N=6 parents and N=5 professionals completed and returned final report evaluations regarding the support young people in NI obtained; and N=10 parents and N=10 professionals completed and returned evaluations regarding the services young people from ROI received.

When asked to evaluate the effectiveness of the strategies utilised and recommended during the LSA intervention programme, over two thirds of parents (64% - 100%) rated all the categorised strategies as either 'very' or 'mostly effective'; with 100% of parents from NI viewing strategies targeting 'academic skills' or involving 'visual strategies' as 'very' or 'mostly effective'. Additionally, 100% of parents from ROI rated the strategies focusing on 'executive skills', 'life skills' and 'transitions' as 'very' or 'mostly' effective. It is of note that only parents in ROI recognised and rated the strategies categorised as 'executive skills', parents in NI and professionals in NI and ROI did not rate this strategy (i.e. missing data).

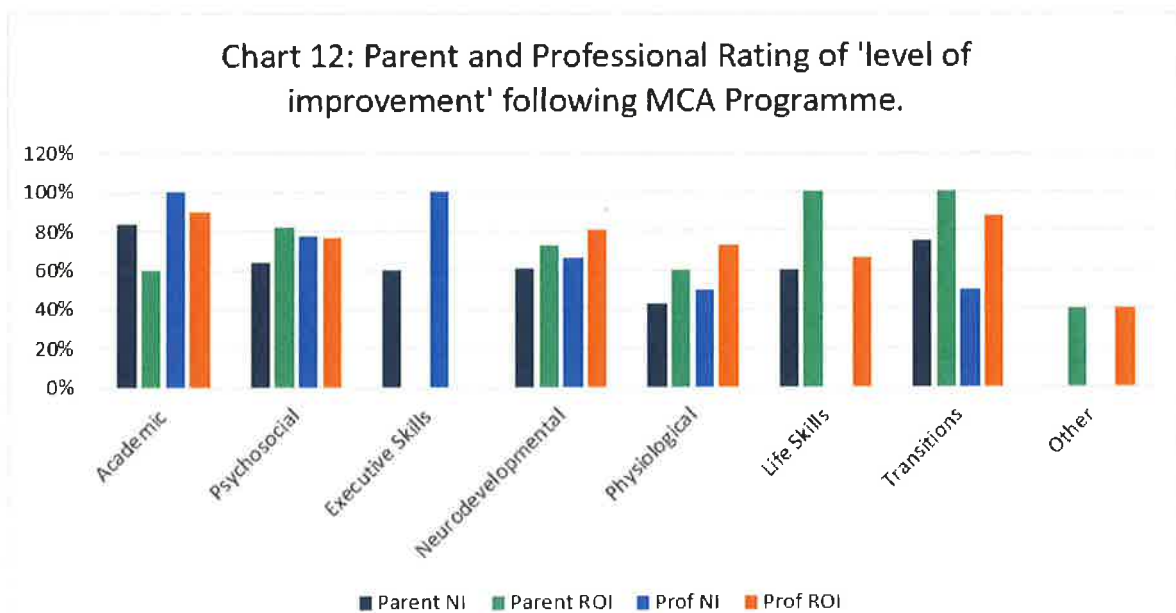
The majority of strategies were rated as either 'very' or 'mostly' effective by school professionals in NI and ROI. School professionals from NI rated 100% of strategies which utilise 'academic strategies', 'physiological strategies' and 'executive skills strategies', as 'very' or 'mostly effective'. Whereas, school professionals from ROI reported that 100% of the strategies categorised as 'life skills' and 'transitions' as 'very' or 'mostly' effective (Chart 11).

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When asked to rate the level of improvement within each area of difficulty, the professionals from NI and ROI rated the young person's improvement marginally higher than parents in NI and ROI across 4 of the 8 categories (Chart 12). 100% of professionals from NI rated the young person's level of improvement in 'academic skills' and 'executive skills' as a 'large' or 'moderate' improvement. Similarly, 90% professionals in ROI rated the young person's improvement in 'academic skills' as 'large' or 'moderate'. The parents rated improvement in the areas of 'life skills' and 'transitions', which arguably involve fewer academic skills, as higher than school professionals.



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Chief Executive's Report for the Year (continued)

Despite modest differences it is interesting to note that across all 8 categories of areas of difficulty, at least approximately 50% 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.

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:

'the service provided has had a massive impact on (referral), he has gone from a lost, uncontrollable child to a child who is happy at home and school and who has self-worth and believes in himself that he has the support of adults to care for him and help him in various situations without going into meltdown'

Professionals also viewed the strategies recommended and utilised by MCA highly, with one professional reporting that the interventions and strategies provided by MCA had made significant improvements to school life:

'(referral) is so much happier at school. He knows that he is loved by the staff here and is able to have a trusting relationship with them, because of the interventions put in place to support (referral) and have a better understanding of his behaviour. (referral) has been able to engage with his education - something that hasn't happened in many years. He has made such great progress in his social and communication skills and I believe his anxiety has lessened as a result of the strategies used as a whole class and whole school level. Although (referral) struggles with recognising his emotions himself, the staff are aware of his needs and are able to step in before a meltdown situation occurs'

Parents interviewed six months post MCA intervention reported that the young person's improvement in areas of difficulty had either stayed the same (as at the end of intervention), slowed or in one case, regressed; as one parent reported that 6 months following intervention:

'Afterwards he has reverted back, the aftermath, no one to fall back on. I've asked (MCA Co-ordinator) to come back... when she was here it was amazing we didn't have the behaviour we have now..'

However, in contrast another parent noted the improvements being gained following MCA intervention:

'He's become more social, he's attending after-school activities in school and community. He's joined the French class. He's looking to learn more and taking an interest in it.'

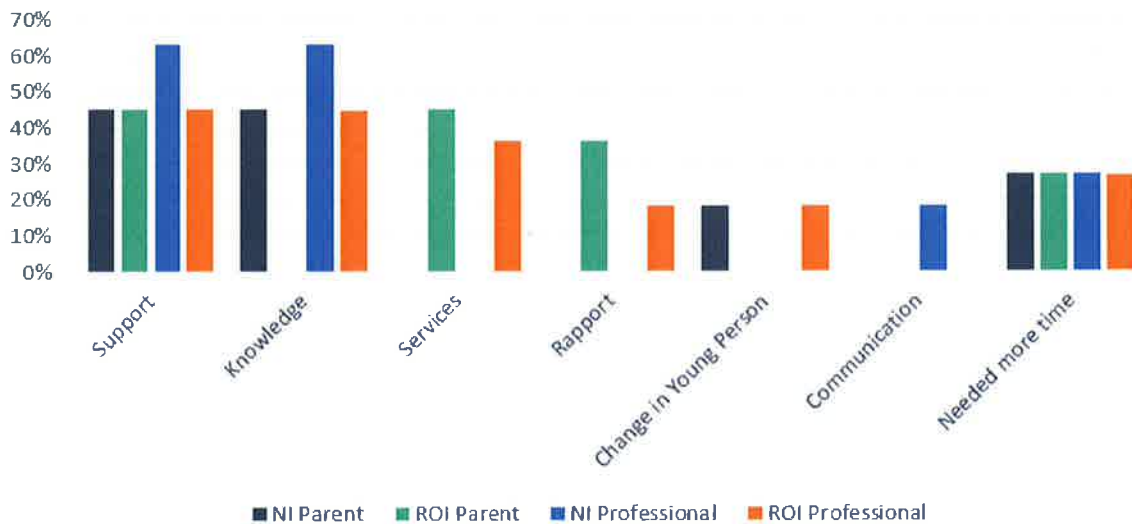
As in previous annual MCA reports, many of the parents (45%) and professionals (45 -64%) felt the support they received from MCA during the referral programme was one of the best aspects of the intervention.

Additionally, some of the parents and professionals (27%) felt the referral period was too short, noting that the least helpful aspect of the programme was that it had to end (Chart 13).

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Chief Executive's Report for the Year (continued)

Chart 13: Parent and Professional Opinion of Most and Least Helpful Aspects of MCA Programme



Of the few negative comments that were noted about the MCA intervention programme, one parent felt the recommendations offered by MCA gave her more work:

'Some aspects of the experience were hard for me to keep up with, like it made more work for me. As much as I wanted to do absolutely everything and try it all at once, I wasn't able to keep it up- such as exercises during the summer and having 2 reward systems on the go.'

One professional expressed feeling under pressure during the programme:

'I felt I didn't have the time to talk to them as I had others in the class to teach. It could be disruptive to the class.'

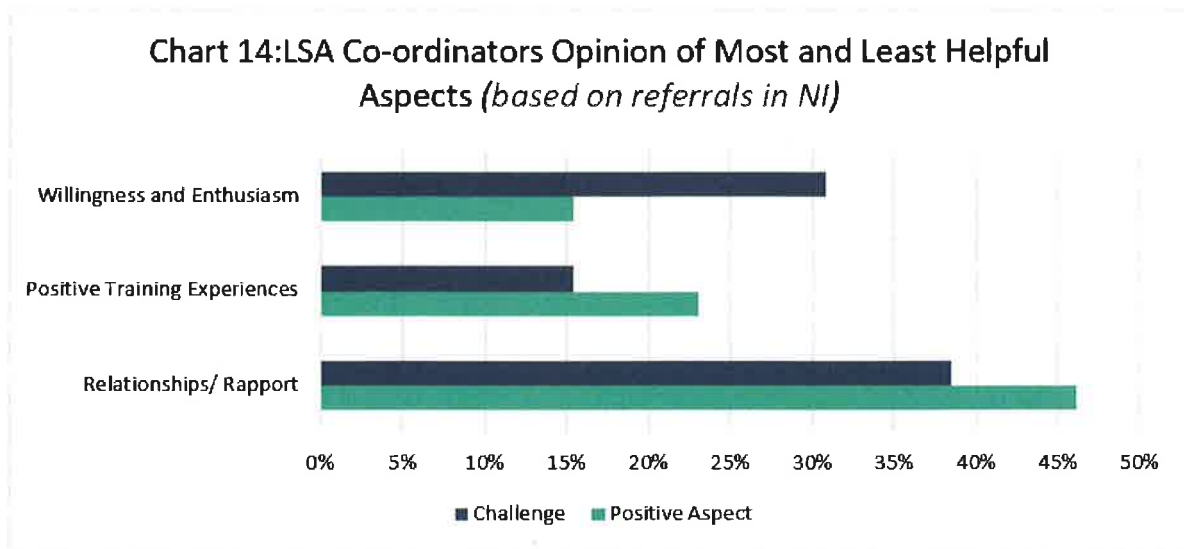
Whereas two of the teachers felt it was hard to gain the support of co-workers to implement some of the strategies:

'Getting buy-in from all members of the support team. This was frustrating at the start of the process, as some were reluctant to comply'

'I felt implementing strategies in the classroom and being consistent with these strategies while (referral) had two SNA's (on job share) was particularly challenging'

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Chief Executive's Report for the Year (continued)

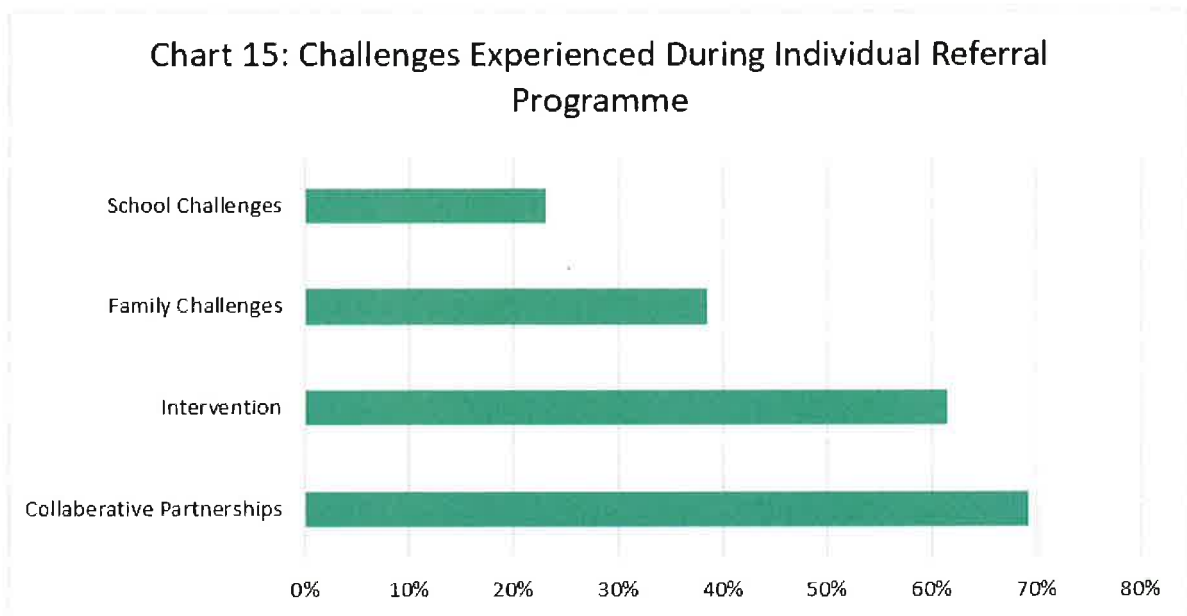


When asked to reflect on the most and least helpful aspects of the individual programme, many of the LSA coordinators noted that developing relationships with the young person, family and other professionals was both a challenge (38%) and a support (46%) during the programme (Chart 14). Roughly a third (31%) of the LSA Co-ordinators also felt that the willingness and enthusiasm of other professionals and family to learn or develop strategies and intervention programmes also dictated the success of the programme.

When reflecting on the challenges experienced during the referral programme (Chart 15), 69% of LSA Co-ordinators felt that collaborative partnerships could be difficult at times, which also accounted for 62% of the LSA Co-ordinators reflecting that introducing and maintaining consistent delivery of interventions across settings could also be difficult. Additionally, 70% of LSA Co-ordinators felt the workload required during the referral programme was 'more than expected'. Despite these challenges, 69% (N=9/13) of LSA Co-ordinators reported having the highest (5/5) or second highest (4/5) job satisfaction scores.

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)



Whole School Referral Programme

As part of the Whole School Programme which utilises the PACS Model (Ferguson et al., 2019), the school, in collaboration with MCA staff use a structured assessment document based on the 'Evaluating Provision for Autistic Spectrum Disorders in Schools' (2002) in combination with the Autism Competency Framework (2012) from the Autism Education Trust (AET) to evaluate autism skills and needs within the school pre and post MCA intervention.

The Evaluating Provision for ASD in Schools, has four main standards:

- Standard 1 – 'The school maintains an appropriate environment designed to reflect the learning needs and support the social inclusion of children with an ASD'.
- Standard 2 – 'The staff of the school demonstrates an appropriate understanding of ASD and have sufficient expertise to meet the needs of children with an ASD'.
- Standard 3 – 'The staff promote high standards in their teaching; the children make progress in all curricular areas and have developed coping strategies to help them deal with the barriers to learning and socialisation posed by their autism.'
- Standard 4 – 'The quality of teaching and learning is enhanced by the efficient and effective management arrangements in place'.

Each of the standards were rated as follows:

- Not yet developed: Work will be done to consider how to develop practice in this area
- Developing: Work has started on this area of practice/competency
- Established: The staff member can provide evidence that this competency is well established in everyday practice.

* A priority rating of High, Moderate, and Low was also assigned to each standard.

Middletown Centre for Autism Limited

Chief Executive’s Report for the Year (continued)

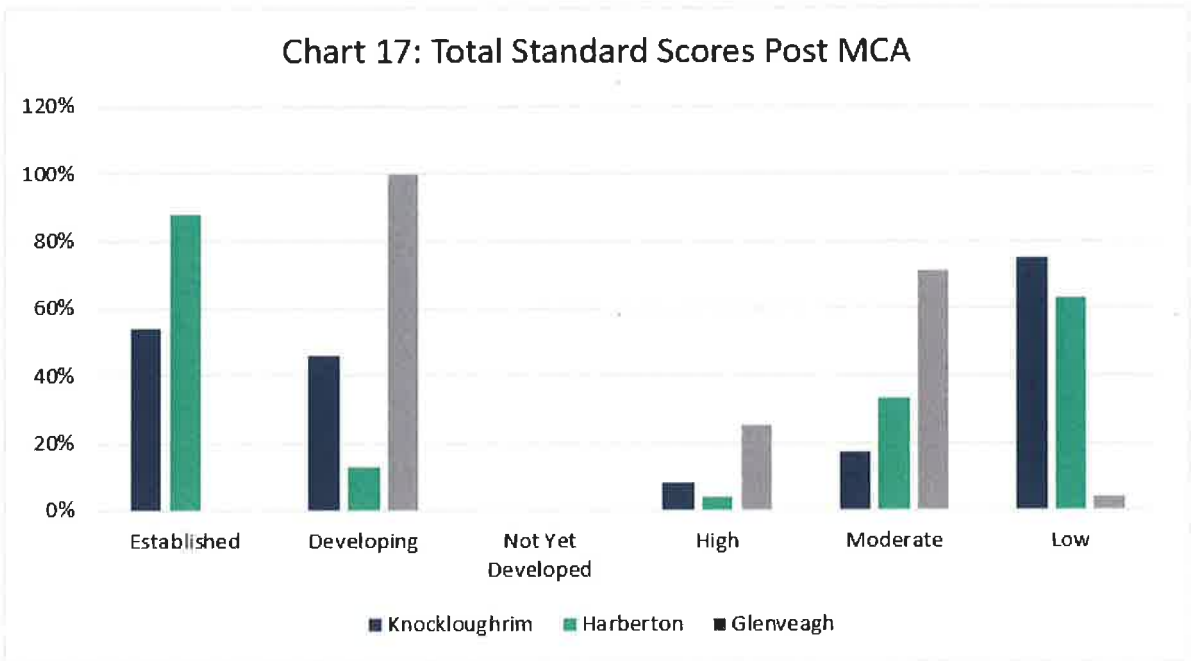
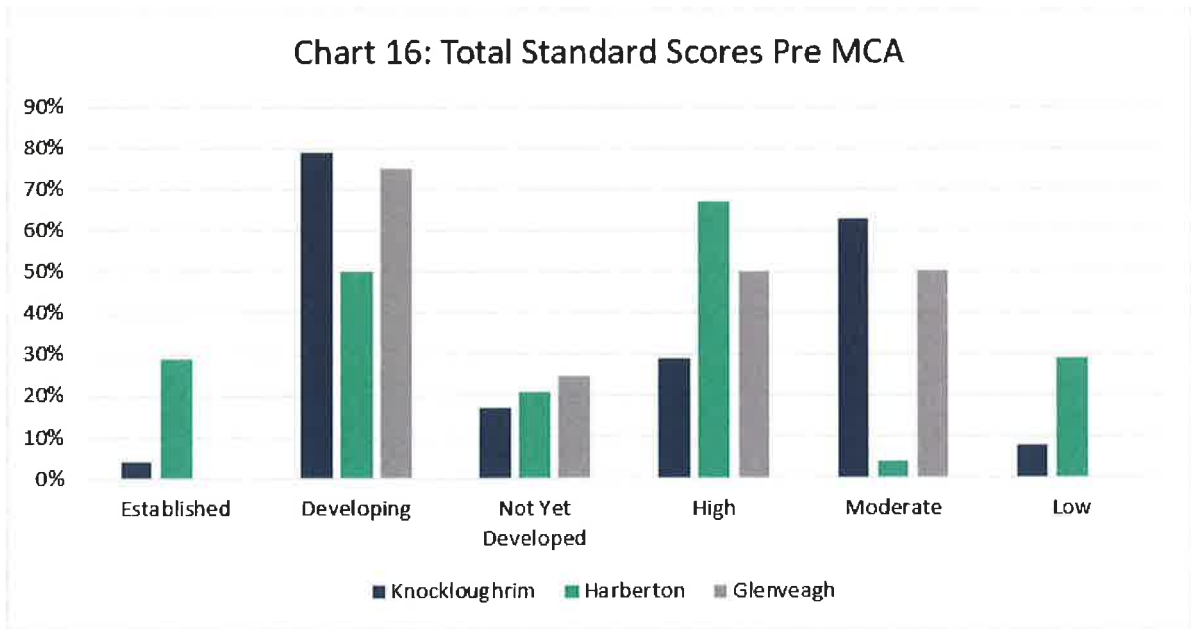


Chart 16 and 17 highlight the positive changes that took place within the schools during the Whole School Programmes. Pre MCA intervention, the schools reported they had between 17 – 25% of the competencies within the standards ‘not yet developed’, however following MCA intervention across the three schools 0% of the competencies within the 4 standards were rated as ‘not yet developed’ . Interestingly, the percentage of competencies rated as ‘established’ increased post MCA intervention, from between 4% and 29% established pre intervention to between 54% and 88% post MCA intervention.

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Additionally, pre intervention the schools rated between 29 – 67% of competencies within the standards as a 'high priority' area for the school to concentrate efforts on (Chart 16). Following intervention, the schools rated between 4 - 25% of competencies as a high priority area and up to 75% of competencies as a 'low priority' area. This change was mostly due to competencies becoming more established throughout the school during the Whole School Programme.

LS&A Staff Reflections

Professionals involved in the Whole School Programme shared these opinions, with 38% of the professionals noting 'time restraints' as one of the least helpful aspects of the programme. Additionally, 23% of professionals felt that 'other team members' or 'the conflicting priorities of other school staff' created challenges during the programme. However, 46% were of the opinion that the best aspect of the programme was improving their knowledge or understanding of autism. Similarly, 38% reported that learning new strategies was one of the best aspects and 23% noted that having the support of MCA was one of the best aspects of the programme.

Meeting Expectations:

To ascertain both parents and professionals' perceptions regarding goal achievement, MCA researchers specifically requested both parties to rate the individual referrals attainment in goal achievement within 'final report evaluations' (Chart 18). LSA Co-ordinators also reflected their opinion of goal achievement at the end of intervention (Chart 19).

- Across all goals, at least 57% of parents and 100% of professionals from NI, rated goal achievement as 'as expected' or higher.
- 100% of parents from NI and ROI, rated achievement of goals in the area of 'executive skills' as 'as expected' or higher; and 100% of professionals from NI noted improvements in the area of 'academic skills', 'psychosocial skills' 'neurodevelopmental' and 'physiological skills' as 'as expected' or higher.
- Only 60% of parents from ROI rated improvements in 'academic' goals as 'as expected' or higher.
- LSA Co-ordinators were more critical in their scoring of goal achievement compared to both parents and professionals, most frequently rating the achievement of goals as 'as expected' across all of the topic areas (25% - 87%) (Chart 19).

It is of note that the LSA Coordinators who recorded their opinion of goal achievement did so only at the end of intervention (therefore there is no comparison score or record of how difficult this goal may have been for the young person). New forms issued in 2018 request that LSA Coordinators rate the level of difficulty of each goal within the Learning Support Plan document, and additionally request coordinators to record the young person's current level of goal achievement at the 'interim meeting report' timepoint and again at the 'final meeting' timepoint. This report includes referrals that occurred during the transfer between pre 2018 paperwork and 2018 documents, as such there is some discrepancy between how data was recorded during this time.

Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Chart 18: Percentage of Parents and Professionals Rating Goal Achievement as 'as expected' or higher.

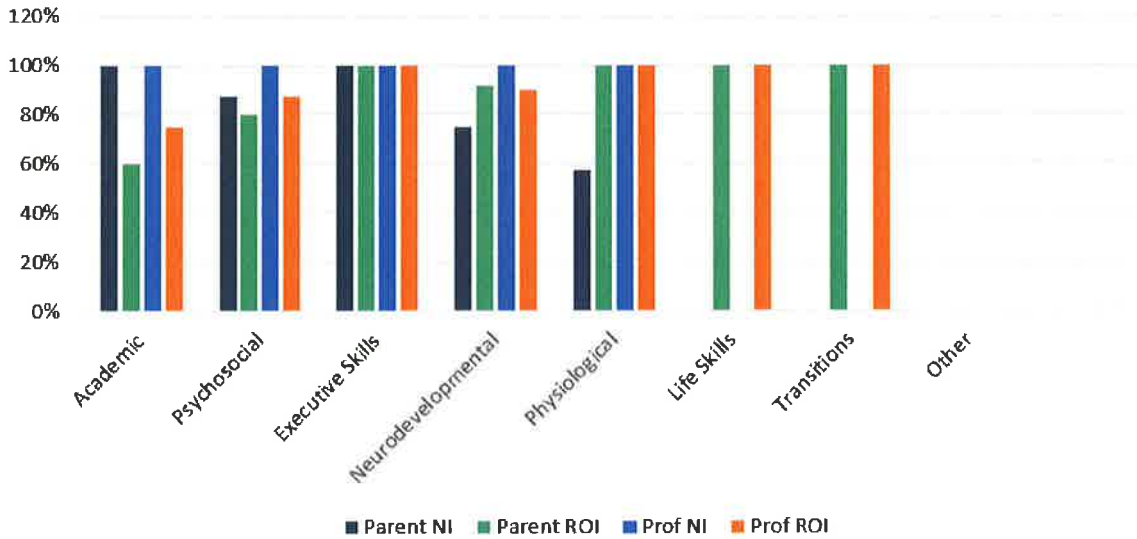
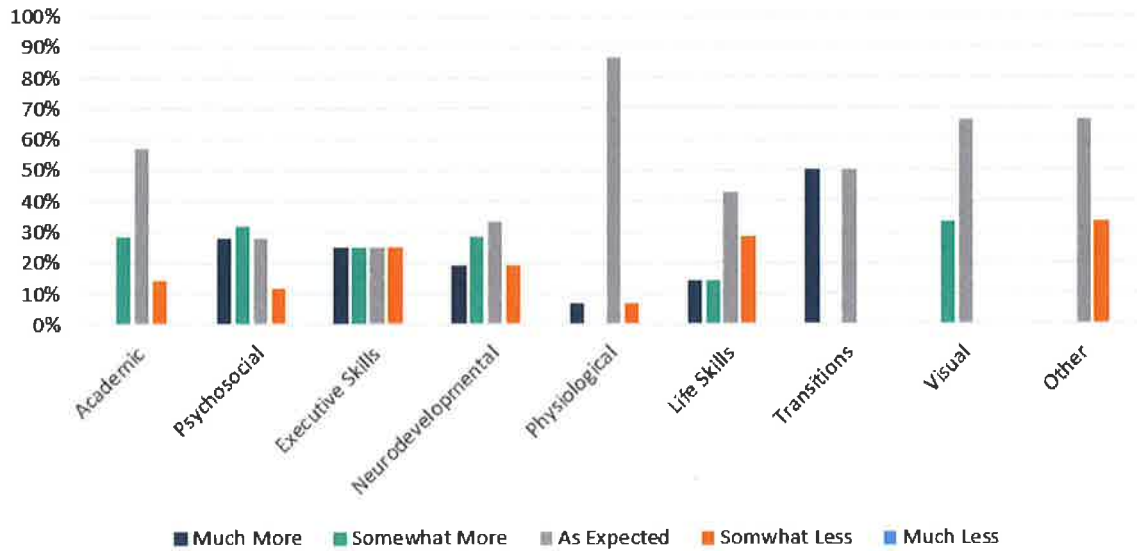
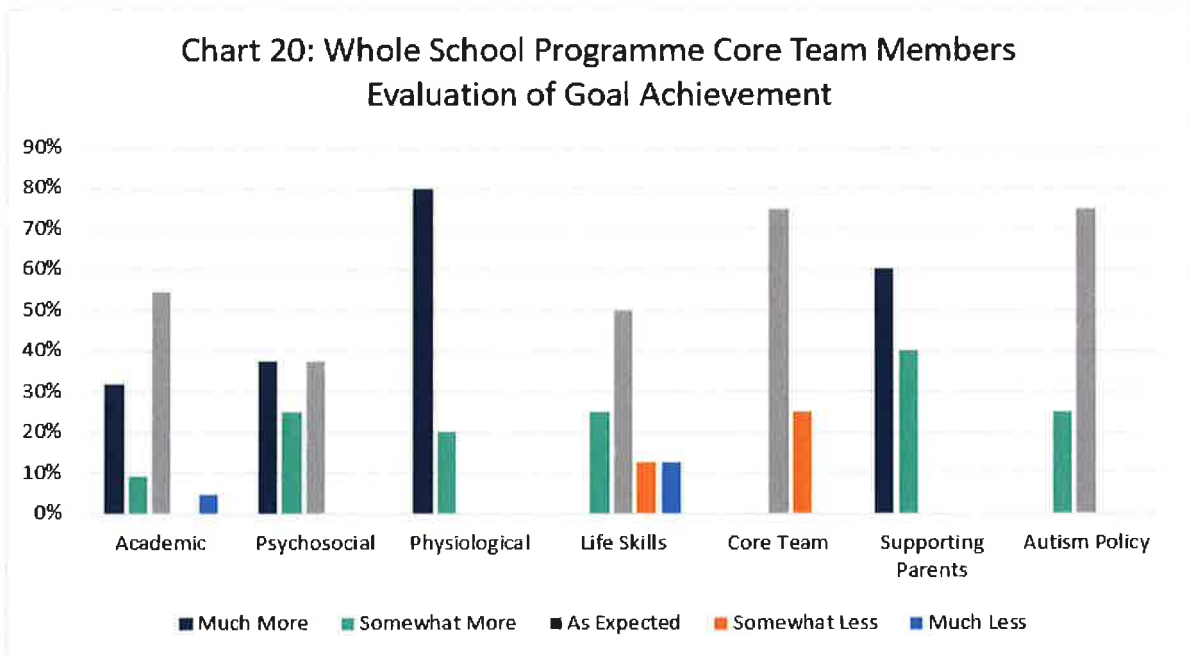


Chart 19: LSA Co-ordinator Rating of Goal Achievement at End of Intervention (NI Individual)



Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)



Across the 3 Whole School Programmes, professionals involved in the 'core team' evaluated the achievement of MCA goals at the end of intervention (Chart 20). Across 5 of the 7 goal domains 100% of core team professionals rated the goal achievement as 'as expected', 'somewhat more' or 'much more than expected', meaning that in 71% of all goals expectations were met or exceeded. Only goals in the areas of 'Life Skills' and regarding the construction and maintenance of the 'Core Team' were rated as 'somewhat less' or 'much less than expected'.

The majority of parents (91%) reflecting on the benefits of the individual programme reported that it was 'very' or 'mostly beneficial' to themselves (Chart 21), as one parent surmised the experience had been:

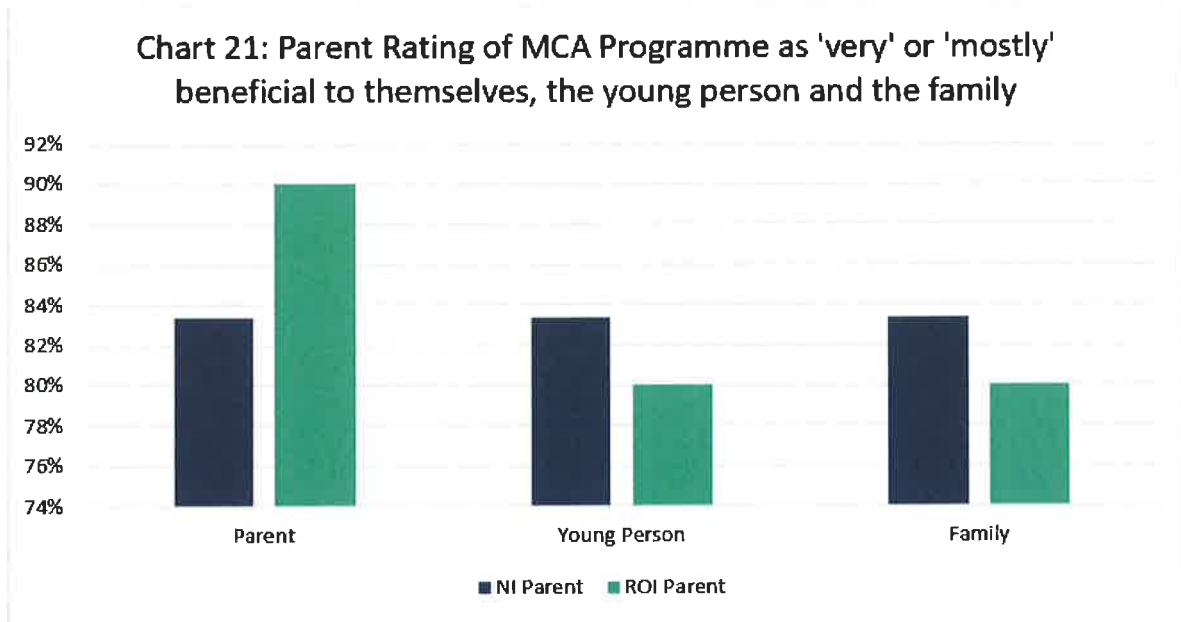
'The most enjoyable learning curve that myself and my family have gone through understanding autism and the needs and difficulties that (referral) faces daily'

Another reported:

'I used to look at the future with dread but with the skills that we have learnt we enjoy our time with (referral) and look forward to learning, understanding and helping him in the future with hope and enjoyment. I cannot thank (LSA Coordinator) enough for helping (referral) reach his full potential and for us to understand autism. It has been my lifeline, I will cherish these months we had on this journey to helping (referral)'

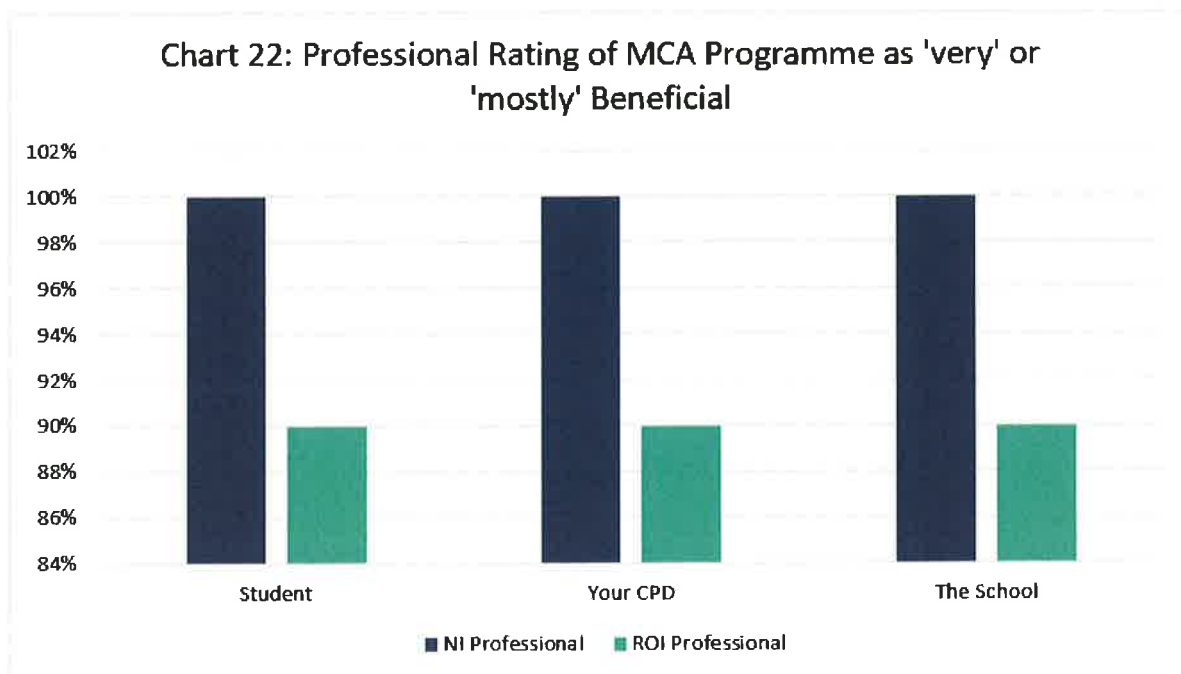
Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)



Parents also rated the benefits to their child highly, with 83% of parents from NI and 80% of parents from ROI reporting the experience had been 'very' or 'mostly' beneficial.

Similarly, professionals rated the benefits of the MCA Individual Programme well, with at least 90% of professionals rating the programme as 'very' or 'mostly beneficial' to the student, their CPD and the school (Chart 22).



Middletown Centre for Autism Limited

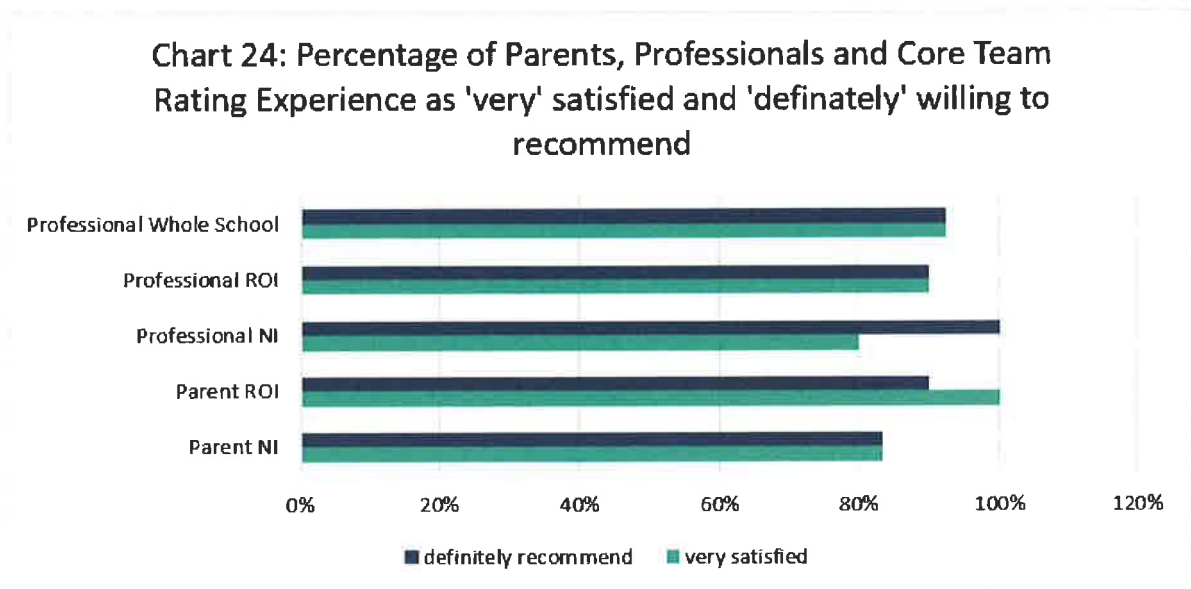
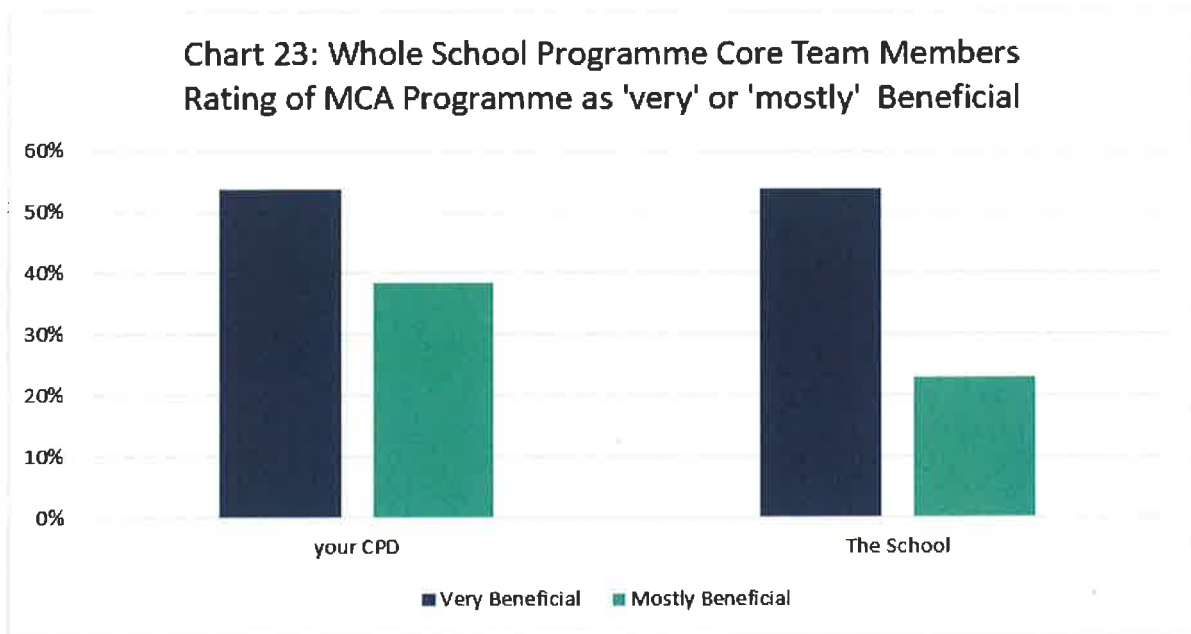
Chief Executive's Report for the Year (continued)

Encouragingly, the majority of professionals involved in the Core Team of the Whole School Programme rated the experience as 'very' (54%) or 'mostly' beneficial (38%) to their continued professional development (Chart 23). One professional noted:

'even though Middletown intervention has been completed in our school, their strategies and interventions continue e.g. observations, AA groups, policies and visuals'

Another said the Whole School Programme was a:

'very beneficial programme that has greatly benefitted the school'



Middletown Centre for Autism Limited

Chief Executive's Report for the Year (continued)

Chart 24 illustrates the high level of satisfaction service users had of both the Individual Referral Programme and the Whole School Referral Programme; with at least 83% of parents (NI and ROI), 80% of professionals (NI) and 92% of professionals involved with the Whole School Programme rating satisfaction with each programme as 'very' satisfied, and reporting that they would 'definitely recommend MCA services'.

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. During the course of the year Mrs Christine Sheridan resigned as a Board member.

A new Board was due to be appointed in March 2019 but due to political elections in both Northern Ireland and in the Republic of Ireland this process has not yet been completed. The existing Board has been extended for a further period under the chairmanship of Dr Laurence Crowley.

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: 24 June 2020

Middletown Centre for Autism Limited

Corporate Governance Report

Directors' Corporate Governance Report

The Corporate Governance Report sets out the key governance arrangements within Middletown Centre for Autism (the Centre) and, where applicable, governance arrangements adopted by the 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 2019/2020. The report also provides further detail on the framework for Business Planning, Risk Management and Information Risk.

Background

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 April 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 offices:

Chairman:	Dr Laurence Crowley CBE
Vice Chair:	Professor Mary Hanratty CBE
Non-Executive Directors (NED):	Mrs Dorothy Angus
	Mrs Irene Murphy
	Ms Christine Sheridan (resigned 31 May 2019)
	Mr James O'Grady
	Mr Leo Kinsella
	Mrs Goretti Newell
Chief Executive:	Mr James G Cooper OBE

During 2019/2020, the Board met on 7 occasions. The Centre's Board has three sub-committees. The Audit and Governance Committee met on 3 occasions, the Finance and Personnel Committee met on 1 occasion and the Service Planning and Assurance Committee met on 3 occasions in 2019/2020.

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 F McCaffrey, the Head of Learning Support and Assessment, Mrs L Scott and the Head of Corporate Services, Mr J Lennon) which usually meets each fortnight. It provides quality assured data and information for the Board. The quality assurance process involves monthly data quality checks and review by internal audit. 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 2020.

The annual accounts for the year ended 31 March 2020 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 2019/2020.

PKF-FPM Accountants Limited is responsible for the audit of the Centre's accounts. The cost of the audit for the year ended 31 March 2020 which pertained solely to the audit of the accounts was £6,906.

In 2019/2020, 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.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

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

Coronavirus Pandemic impact, March 2020

The outbreak of the Coronavirus pandemic has directly impacted on the work of the Centre in March 2020. The Centre has since then been following directions issued by the Irish Government and the NI Executive on social distancing to protect both its staff and clients. All staff in the Centre have been provided with facilities to work from home and have been doing so from 23 March 2020. All training programmes in the 2019-2020 business plan will be delivered and all applicants who registered for training will receive training through the Centre's online learning system. In addition, the Centre has produced new online resources to support parents, children and professionals with home schooling.

The Centre's Learning Support and assessment work with referred children in both jurisdictions has been paused, with a limited phone and online support system being provided until September 2020, when it will be replaced by a fuller service as schools reopen. The Centre's research work continues with a focus on resource development to support service delivery in current circumstances.

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 have 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.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

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.

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; and
- To provide a safe and healthy working environment for staff and visitors.

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 complies with the principles of good practice in Corporate Governance Code and there have been no departures from it. The Board undertakes regular 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, however, there are some opportunities for continuous improvement and an action plan to facilitate this has been developed. The next self-assessment exercise will be completed in October 2020.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

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 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.

In 2019/20 the Board met on seven occasions.

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

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 Board's 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. Subsequently the Audit and Governance Committee requested an additional piece of work be included in the Centre's three year audit plan to provide the Board with the assurance that the Governance and Reporting Structure of the Centre is in line with the requirements laid out by the Department of Education in Northern Ireland and the Department of Education and Skills in Ireland. This work concluded with a satisfactory assurance.

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 three 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.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

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 once during the year.

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.

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

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 three 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.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

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
Dr Laurence Crowley CBE	5	n/a	n/a	1
Prof. Mary Hanratty CBE	7	n/a	3	1
Mrs D Angus	7	3	n/a	n/a
Mr J O'Grady	7	3	3	n/a
Mrs I Murphy	7	n/a	3	n/a
Ms C Sheridan	1	n/a	n/a	1
Mrs G Newell	4	n/a	2	0
Mr L Kinsella	5	3	n/a	n/a

During this year the Board complement was reduced by one member, resignation of Ms C Sheridan. Two existing vacancies also remain unfilled. Both sponsoring Departments have been informed of all vacancies.

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 extended the tenure of all existing Non Executive Directors' until 30 September 2019 while arrangements were put in place to recruit new Non-Executive Directors including a Chair and Vice Chair. No appointments have yet been finalised due initially to the absence of a Minister in NI to make the appointments and subsequently following the election in Ireland in February 2020, the absence of a Minister there to make appointments. All existing members have had their tenure extended and have been confined in their positions as NED's.

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

This year's business plan was the focus of discussion at the Board's November 2018 meeting and this work has been used by the Chief Executive and Senior Management Team in preparing the annual business plan framework for 2020-2021.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

DE and DES guidance in relation to business planning for arm's length bodies is considered and specific Departmental objectives and requirements have been 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 and the Centre expects to meet all key targets in the plan. More extensive detail is provided in the CEO's report.

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 3 (out of 29) have been achieved.

5. 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. The Centre has identified emerging risks arising from the coronavirus COVID-19 outbreak, in particular to its ability to provide the agreed services on an all Island basis. The Centre has successfully activated its Business Continuity plan and has agreed with the Departments actions to continue to support children with autism, their parents and the education professionals who work with them during the crisis. These plans and risk mitigation measures are reviewed regularly by the Centre's Senior Management Team and Board. All guidance received from the sponsor Departments, the PHA in N Ireland and HSE in Ireland is being followed. All other risks have action plans in place to reduce the risk to minor levels in terms of impact and likelihood.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

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 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 2019/2020.

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.

Middletown Centre for Autism Limited
Corporate Governance Report (continued)

6. 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 2019/2020.

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; it has been supported in 2019/20 by detailed staff training.

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.

7. 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 Audit specialist team and provides advice to personnel on fraud reporting arrangements. No issues of fraud or attempted fraud have been reported in 2019/2020.

8. 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.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

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 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. The Committee reported all relevant matters to the Board.

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.

9. 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.

In 2019/2020, Internal Audit reviewed the following systems:

Internal Audit Work	Work completed	Audit outcome
Child Protection	Completed	Satisfactory
Stakeholder Engagement	Completed	Satisfactory
Budgeting and Reporting	Completed	Satisfactory
Follow-up of the previous audit work covering		
Risk Management	Completed	Satisfactory
GDPR & Data security	Completed	Satisfactory
Quality	Completed	Satisfactory
Governance and Compliance	Completed	Satisfactory
External Audit work		
Annual Report and Accounts & statement of Internal Control	Completed	Unqualified

In the audit areas noted above, no Priority 1 weaknesses in control were identified.

In their Annual Report to the Board, 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."

Middletown Centre for Autism Limited
Corporate Governance Report (continued)

External Audit Service

The financial statements are audited by PKF/FPM and the certificate and report to the Northern Ireland Assembly and Dáil Éireann is included on pages 60 - 62. 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 in November 2019, commenced an independent evaluation of its services, led by Professor Richard Mills of AT-Autism. The report will be available in the autumn of 2020, subject to the exigencies of working with coronavirus restrictions.

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

10. 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.

Quality of Data used by the Board

The Board considers that the data, 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 and reports by respective auditors as they complete the agreed programme of audit work. Data quality was audited as part of the 2019-2020 programme of work.

11. Health and Safety

It is a legal requirement that all places of work have a health and safety policy, which staff should be made aware of and adhere to. I am satisfied that a fit-for-purpose health and safety policy is in place and is reviewed regularly. I am also satisfied that the organisation has complied with all of its duties under health and safety legislation.

12. Ministerial Directions

No ministerial directions were given for the year to the 31 March 2020.

Middletown Centre for Autism Limited

Corporate Governance Report (continued)

13. 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.

14. European Union (EU) Exit

The Centre is actively scoping the potential impact of outcomes from the UK-EU negotiations on the possible future relationships with the EU and the impact on the services the Centre 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. It has opened a euro-based bank account in Ireland to facilitate the payment of staff pension contributions for staff on the RoI payroll. The process will continue to be refined as more clarity emerges on the detail of the final agreement.

15. 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 2019/2020.



Mr JG Cooper OBE
Chief Executive

Date: 24 June 2020

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 2020

Officials	2020				2019					
	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>	68,784	-	-	17,265	86,049	67,435	-	-	11,936	79,371
Dr Fiona McCaffrey	62,534	-	-	12,507	75,041	61,308	-	-	11,649	72,957
Mrs Lorraine Scott	62,534	-	-	12,507	75,041	61,308	-	-	11,649	72,957
Mr James Lennon	62,534	-	-	12,507	75,041	61,308	-	-	11,649	72,957



Award Winning Advice...



**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 2020 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 2020 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
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IRELAND**

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ASSOCIATE DIRECTORS: Janette Burns FCA CIA TEP, Karen Coulter FCA, Slobhan McCreesh ACA CIA MIATI, Raymond McKeown, Brenda O'Hare FCA, Clara Relly 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

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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 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)
for and on behalf of
PKF-FPM Accountants Limited
Chartered Accountants & Statutory Auditors
Dromalane Mill
The Quays
Newry
Co Down
BT35 8QS

Date: 24 June 2020

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Middletown Centre for Autism Limited

Income Statement

for the year ended 31 March 2020

	Notes	2020 £	2020 €	2019 £	2019 €
Income		2,574,504	2,950,028	2,364,400	2,717,810
Administrative expenses		2,566,284	2,940,739	2,360,677	2,713,483
Surplus before taxation	5	<u>8,220</u>	<u>9,289</u>	<u>3,723</u>	<u>4,327</u>
Taxation	7	5,968	6,743	(7,530)	(8,753)
Surplus / (deficit) for year		<u>14,188</u>	<u>16,032</u>	<u>(3,807)</u>	<u>(4,426)</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 2020

	Note	2020 £	2020 €	2019 £	2019 €
Surplus / (deficit) for the year		14,188	16,032	(3,807)	(4,426)
Actuarial gains / (losses) on defined benefit pension scheme	11	(273,000)	(308,443)	-	-
Adjustment to deferred pension funding	11	273,000	308,443	-	-
Total comprehensive income for the year		<u>14,188</u>	<u>16,032</u>	<u>(3,807)</u>	<u>(4,426)</u>

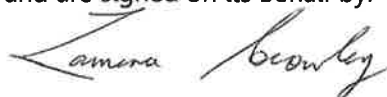
Middletown Centre for Autism Limited

Statement of Financial Position

as at 31 March 2020

	Notes	2020 £	2020 €	Restated 2019 £	Restated 2019 €
Fixed assets					
Tangible assets	8	318,560	359,918	359,791	418,206
Current assets					
Debtors	9	54,115	61,141	99,018	115,094
Cash at bank and in hand		95,910	108,362	23,684	27,529
		150,025	169,503	122,702	142,624
Creditors: amounts falling due within one year	10	(124,898)	(141,113)	(111,762)	(129,908)
Net current assets		25,128	28,390	10,940	12,716
Total assets less current liabilities		343,688	388,308	370,731	430,922
Long term liabilities					
Deferred credits - capital grants	12	(318,560)	(359,918)	(359,791)	(418,206)
Deferred pension funding	11	850,000	960,354	577,000	670,681
Pension liabilities	11	(850,000)	(960,354)	(577,000)	(670,681)
		(318,560)	(359,918)	(359,791)	(418,206)
Net assets		25,127	28,390	10,940	12,716
Reserves					
Income and expenditure account		25,127	28,390	10,940	12,716
Members' funds		25,127	28,390	10,940	12,716

These financial statements were approved by the board of directors and authorised for issue on 24 June 2020 and are signed on its behalf by:



Dr Laurence Crowley CBE
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 2020

	Note Income and Expenditure Account		Pension Liability Reserve		Total	
	£	€	£	€	£	€
As restated for the year ended 31 March 2019:						
Balance at 1 April 2018	14,747	16,765	(577,000)	(655,973)	(562,253)	(639,208)
Prior period adjustment 19	-	-	577,000	655,973	577,000	655,973
As restated:	<u>14,747</u>	<u>16,765</u>	-	-	<u>14,747</u>	<u>16,765</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>10,940</u>	<u>12,339</u>
Exchange movement	-	376	-	-	-	377
At 31 March 2019 Restated	<u>10,940</u>	<u>12,716</u>	-	-	<u>10,940</u>	<u>12,716</u>
Year ended 31 March 2020:						
Surplus for the year	14,188	16,032	-	-	14,188	16,032
Actuarial loss	-	-	(273,000)	(308,443)	(273,000)	(308,443)
Deferred pension funding	-	-	273,000	308,443	273,000	308,443
At 31 March 2020	<u>25,127</u>	<u>28,748</u>	-	-	<u>25,127</u>	<u>28,748</u>
Exchange movement	-	(359)	-	-	-	(359)
At 31 March 2020 Restated	<u>25,127</u>	<u>28,390</u>	-	-	<u>25,127</u>	<u>28,390</u>

Middletown Centre for Autism Limited

Statement of Cash Flows

for the year ended 31 March 2020

		2020 £	2020 €	2019 £	2019 €
Cash flows from operating activities					
Cash generated from operations	13	79,756	90,111	(9,964)	(11,582)
Income taxes (paid) / received		(7,530)	(6,571)	-	-
Net cash inflow from operating activities		72,226	83,540	(9,964)	(11,583)
Investing activities					
Purchase of tangible fixed assets		(38,050)	(42,990)	(64,255)	(74,687)
Capital funding received		38,050	42,990	64,255	74,687
Net cash used in investing activities		-	-	-	-
Net cash used in financing activities		-	-	-	-
Net increase in cash and cash equivalents		72,226	83,540	(9,964)	(11,582)
Cash and cash equivalents at 1 April 2019		23,684	27,529	33,648	38,253
Cash and cash equivalents at 31 March 2020		95,910	111,069	23,684	26,671
Exchange movement		-	(2,707)	-	858
Cash and cash equivalents at 31 March 2020 restated		95,910	108,362	23,684	27,529

Middletown Centre for Autism Limited

Notes to the financial statements

for the year ended 31 March 2020

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 2020

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 2020

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 2020

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 2020

Pensions Arrangements

The Centre's employees belong to two principal schemes, the Teachers' Superannuation Scheme (TSS) and the Northern Ireland Local Government Officer's 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 2020

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 2020

5 Operating surplus / (deficit)

	2020 £	2020 €	2019 £	2019 €
Operating surplus / (deficit) is stated after charging:				
Depreciation of tangible fixed assets	79,281	89,574	82,043	95,363
Loss/(profit) on foreign currencies	-	132	-	(48)
Fees payable to the company's auditors for the audit of the company's financial statements	18,786	21,526	16,036	18,433
Amortisation of capital funding	<u>(79,281)</u>	<u>(89,574)</u>	<u>(82,043)</u>	<u>(95,363)</u>

6 Employees

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

	Staff Nos 2020	2020 £	2020 €	Staff Nos 2019	2019 £	2019 €
Remuneration of senior management	4	341,789	391,643	4	332,726	382,460
Other employees remuneration (including subcontractors)	39	1,699,878	1,947,827	39	1,527,955	1,756,340
	<u>43</u>	<u>2,041,667</u>	<u>2,339,470</u>	<u>43</u>	<u>1,860,681</u>	<u>2,138,800</u>

Their aggregate remuneration comprised:

	2020 £	2020 €	2019 £	2019 €
Wages, salaries & subcontract costs	1,643,626	1,883,370	1,418,943	1,631,033
Social security costs	131,730	150,944	140,043	160,976
Pension costs	266,311	305,156	301,695	346,791
	<u>2,041,667</u>	<u>2,339,470</u>	<u>1,860,681</u>	<u>2,138,800</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:

	2020 £	2020 €	2019 £	2019 €
Department of Education	10,000	11,459	10,000	11,495
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 2020

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 62 - 67	£63,535 - £68,784
Heads of Division (3)	Scale 58 - 61	£59,636 - £62,534

7 Taxation

	2020 £	2020 €	2019 £	2019 €
<u>Analysis of charge in the year:</u>				
Current tax:				
Corporation tax at 19% (2019: 19%)	(5,968)	(6,743)	7,530	8,753
Tax on profit on ordinary activities	(5,968)	(6,743)	7,530	8,753

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% (2019: 19%). The differences are explained below:

	2020 £	2020 €	2019 £	2019 €
Profit/ (loss) on ordinary activities before tax	8,220	9,289	3,723	4,327
Profit / (loss) on ordinary activities multiplied by the standard rate of corporation tax in the UK at 19% (2019: 19%)	1,562	1,765	707	822
Effects of:				
Movement in pension accrual	(7,530)	(8,509)	8,113	9,430
Tax losses brought forward utilised	-	-	(1,290)	(1,499)
Current tax charge for the year	(5,968)	(6,743)	7,530	8,753

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2020

8 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Telecoms £	Building Improvement £	Total £	Total €
Cost						
At 1 April 2019	211,700	293,617	17,449	440,214	962,980	1,119,328
Additions	1,314	36,736	-	-	38,050	42,990
At 31 March 2020	<u>213,014</u>	<u>330,353</u>	<u>17,449</u>	<u>440,214</u>	<u>1,001,030</u>	<u>1,162,318</u>
Depreciation and impairment						
At 1 April 2019	145,741	219,347	17,449	220,652	603,189	701,122
Charge for year	7,293	40,773	-	31,215	79,281	89,574
At 31 March 2020	<u>153,034</u>	<u>260,120</u>	<u>17,449</u>	<u>251,867</u>	<u>682,470</u>	<u>790,696</u>
Net Book Value at 31 March 2020	<u>59,980</u>	<u>70,233</u>	<u>-</u>	<u>188,347</u>	<u>318,560</u>	<u>371,622</u>
Currency Translation Adjustment	-	-	-	-	-	(11,704)
Net Book Value at 31 March 2020 Restated	<u>59,980</u>	<u>70,233</u>	<u>-</u>	<u>188,347</u>	<u>318,560</u>	<u>359,918</u>
Net Book Value at 31 March 2019	<u>65,959</u>	<u>74,270</u>	<u>-</u>	<u>219,562</u>	<u>359,791</u>	<u>418,206</u>

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 2020

9 Debtors

	2020	2020	2019	2019
Amounts falling due within one year:	£	€	£	€
Debtors	33,086	37,382	89,248	103,738
Prepayments	15,061	17,016	9,770	11,356
Corporation tax repayable	5,968	6,743	-	-
	<u>54,115</u>	<u>61,141</u>	<u>99,018</u>	<u>115,094</u>

10 Creditors: amounts falling due within one year

	2020	2020	2019	2019
	£	€	£	€
Sundry creditors and accruals	124,898	141,113	104,232	121,155
Corporation tax	-	-	7,530	8,753
	<u>124,898</u>	<u>141,113</u>	<u>111,762</u>	<u>129,908</u>

11 Deferred Pension Funding

There is a funding guarantee 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:

	2020	2020	2019	2019
	£	€	£	€
At 1 April 2019	577,000	670,681	577,000	655,973
Increase / (Decrease) in Deferred Funding of Pension Scheme Asset	273,000	308,443	-	-
At 31 March 2020	<u>850,000</u>	<u>979,124</u>	<u>577,000</u>	<u>655,973</u>
Exchange movement	-	(18,770)	-	14,708
At 31 March 2020 Restated	<u>850,000</u>	<u>960,354</u>	<u>577,000</u>	<u>670,681</u>

Provisions for liabilities

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

	2020	2020	2019	2019
	£	€	£	€
At 1 April 2019	577,000	670,681	577,000	655,973
Revaluation of Pension Scheme Assets	273,000	308,443	-	-
At 31 March 2020	<u>850,000</u>	<u>979,124</u>	<u>577,000</u>	<u>655,973</u>
Exchange movement	-	(18,770)	-	14,708
At 31 March 2020 Restated	<u>850,000</u>	<u>960,354</u>	<u>577,000</u>	<u>670,681</u>

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2020

12 Capital funding deferred

	2020 £	2020 €	2019 £	2019 €
Capital funding received and receivable				
At 1 April 2019	962,980	1,119,328	898,725	1,051,893
Increase in year	38,050	42,990	64,255	74,687
At 31 March 2020	<u>1,001,030</u>	<u>1,162,318</u>	<u>962,980</u>	<u>1,126,580</u>
Amortisation				
At 1 April 2019	(603,189)	(701,122)	(521,146)	(607,872)
Amortised in year	(79,281)	(89,574)	(82,043)	(95,363)
At 31 March 2020	<u>(682,470)</u>	<u>(790,696)</u>	<u>(603,189)</u>	<u>(703,235)</u>
Net Book Value				
At 31 March 2020	318,560	371,622		
Currency Translation Adjustment	-	(11,704)		
At 31 March 2020 Restated	<u>318,560</u>	<u>359,918</u>		
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>

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.

13 Cash generated from operations

	2020 £	2020 €	2019 £	2019 €
Surplus / (deficit) for the year after tax	14,188	16,032	(3,807)	(4,426)
Adjustments for:				
Taxation charged / (received)	(5,968)	(6,743)	7,530	8,753
Depreciation charge	79,281	89,574	82,043	95,363
Transfer from capital grant reserve	(79,281)	(89,574)	(82,043)	(95,363)
Movement in working capital:				
Decrease in debtors	50,871	60,697	(31,784)	(38,658)
Increase in creditors	20,666	19,958	18,097	23,231
Currency translation adjustment	-	170	-	(482)
Cash generated from operations	<u>79,756</u>	<u>90,111</u>	<u>(9,964)</u>	<u>(11,582)</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.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2020

The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2019 by a qualified independent actuary, Iain Turri, 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.

<i>Key assumptions</i>	2020	2019
	%	%
Discount rate	2.5	3.5
RPI inflation	3.2	3.0
CPI inflation	2.1	1.9
Pension increases	2.1	1.9
Pension accounts revaluation rate	2.1	1.9
Salary increases	3.6	3.4

<i>Morality assumptions</i>	2020	2019
Males		
Member aged 65 at accounting date	22.6	22.3
Member aged 45 at accounting date	24.3	24.5
Females		
Member aged 65 at accounting date	24.9	24.8
Member aged 45 at accounting date	26.7	27.2

<i>Amounts taken to other comprehensive income</i>	2020	2019
	£	£
Actuarial changes related to obligations	273,000	-
Total costs	<u>273,000</u>	<u>-</u>

The amounts included in the balance sheet arising from the company's obligations in respect of the defined benefit plan are as follows:

	2020	2019
	£	£
Present value of defined benefit obligations	850,000	577,000
Deficit in scheme	<u>850,000</u>	<u>577,000</u>

<i>Movements in the present value of the defined benefit obligations</i>	2020	2019
	£	£
Liabilities at 31 March 2020	850,000	577,000
Movement	<u>273,000</u>	<u>-</u>

<i>The defined benefit obligations arise from plans funded as follows:</i>	2020	2020
	£	£
Wholly unfunded obligations	850,000	577,000
Wholly or partly funded obligations	-	-
	<u>850,000</u>	<u>577,000</u>

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.

Middletown Centre for Autism Limited
Notes to the financial statements (continued)
for the year ended 31 March 2020

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	2020	2020	2019	2019
		£	€	£	€
	Cash and bank balances	95,910	108,362	23,684	27,529

16	Financial instruments	2020	2020	2019	2019
		£	€	£	€
	The company has the following financial instruments:				
	Other receivables	48,147	54,398	99,018	115,094
	Other creditors	124,898	141,113	111,762	129,908

17 Related party transactions

There were no related party transactions requiring disclosure in the year ended 31 March 2020.

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 Prior Period Adjustment

Due to the guarantee agreement 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, the directors of Middletown Centre of Autism Limited feel it is appropriate to reflect this in the balance sheet and a prior year adjustment has been made for this.

Middletown Centre for Autism Limited
Notes to the financial statements (continued)
for the year ended 31 March 2020

20 European Union (EU) Exit

The Centre is actively scoping the potential impact of outcomes from the UK-EU negotiations on the possible future relationships with the EU and the impact on the services the Centre 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. It has opened a euro-based bank account in Ireland to facilitate the payment of staff contributions for staff on the RoI payroll. The process will continue to be refined as more clarity emerges on the details of the final agreement.

21 Impact of COVID-19 Pandemic

The Centre has identified emerging risks arising from the coronavirus COVID-19 outbreak, in particular to its ability to provide the agreed services on an all Island basis. The Centre has successfully activated its Business Continuity Plan and has agreed with the Departments actions to continue to support children with autism, their parents and the education professionals who work with them during the crisis. These plans and risk migration measures are reviewed regularly with the Centre's Senior Management Team and Board. All guidance received from the sponsor Departments, the PHA in Northern Ireland and HSE in Ireland is being followed.

Middletown Centre for Autism Limited

Management Information

for the year ended 31 March 2020

Middletown Centre for Autism Limited

Detailed Income and Expenditure Account

for the year ended 31 March 2020

	2020 £	2020 €	2019 £	2019 €
Income				
Grants received from Department of Education	1,281,000	1,467,850	1,187,000	1,364,423
Grants received from Department of Education and Skills	1,271,000	1,456,391	1,177,000	1,352,928
Sundry income	22,504	25,786	400	460
	<u>2,574,504</u>	<u>2,950,028</u>	<u>2,364,400</u>	<u>2,717,810</u>
Overhead expenses				
Administration	2,497,072	2,861,431	2,284,454	2,625,867
Establishment	68,609	78,616	75,402	86,672
Depreciation	-	-	-	-
Interest payable and similar charges	603	691	821	944
	<u>2,566,284</u>	<u>2,940,739</u>	<u>2,360,677</u>	<u>2,713,483</u>
Surplus	<u>8,220</u>	<u>9,289</u>	<u>3,723</u>	<u>4,327</u>

Details of capital grants received are disclosed in Note 12.

Middletown Centre for Autism Limited

Overhead Expenses

for the year ended 31 March 2020

	2020 £	2020 €	2019 £	2019 €
Administration				
Salaries & wages	2,041,667	2,339,470	1,860,681	2,138,800
Audit & accountancy	18,786	21,526	16,036	18,433
Subscriptions	15,405	17,652	15,206	17,479
Teaching materials	11,340	12,994	9,380	10,782
DFP procurement	706	809	1,911	2,197
Catering supplies	3,713	4,255	2,490	2,862
Computer expenses, ICT support & training	38,987	44,674	22,570	25,944
Travel & subsistence	211,323	242,147	222,443	255,692
Training provision	53,011	60,743	45,812	52,660
Facility hire	103	118	322	370
Conference expenses	29,338	33,617	24,697	28,388
Recruitment	929	1,065	2,796	3,214
Legal, professional & consultancy	4,734	5,425	2,943	3,383
** Advertising & service promotion	16,969	19,444	8,516	9,789
Telephone	26,848	30,764	25,873	29,740
Printing, postage & stationery	13,440	15,400	14,532	16,704
Cleaning & hygiene	1,161	1,330	1,839	2,114
(Profit) / loss on foreign exchange	-	132	-	(48)
General office supplies	8,612	9,866	6,407	7,365
	<u>2,497,072</u>	<u>2,861,431</u>	<u>2,284,454</u>	<u>2,625,867</u>
Establishment				
Light & heat	26,942	30,872	30,724	35,316
Repairs & maintenance	11,059	12,672	15,985	18,374
Insurance	29,798	34,144	27,892	32,061
Rates	810	928	801	921
	<u>68,609</u>	<u>78,616</u>	<u>75,402</u>	<u>86,672</u>
Depreciation				
Fixtures and fittings	7,293	8,240	8,462	9,836
Computer equipment	40,773	46,067	37,282	43,335
Telecoms equipment	-	-	-	-
Building improvements	31,215	35,268	36,299	42,192
Release of deferred income	(79,281)	(89,574)	(82,043)	(95,363)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest payable and similar charges				
Bank charges	603	691	821	944

** Advertising & service promotion was formerly described as Advertising & promotion however the directors feel this is a more appropriate description of the costs included within this category as this includes the cost of providing information about the services provided for the Centre's core client groups and how to access them, rather than narrow self-promotion.