



# CENTRE FOR AUTISM

MIDDLETOWN

**Middletown Centre for Autism Limited**

**Annual Report and Financial Statements  
for the year ended 31 March 2021**

**Registered Number: NI063661**

## **Middletown Centre for Autism Limited**

### **Annual Report and Financial Statements for the year ended 31 March 2021**

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## **Middletown Centre for Autism Limited**

### **Foreword for the year ended 31 March 2021**

The annual accounts for the year ended 31 March 2021 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 fourteen 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 41.

The non-financial results for the year are set out in the Chief Executive's Report for the year on pages 14 to 24.

#### **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.

## **Middletown Centre for Autism Limited**

### **Foreword for the year ended 31 March 2021 (continued)**

#### **Financial Position**

At 31 March 2021, the Centre had cash at bank of £166,792 (2020: £95,910) and general reserves of £117,534 (2020: £25,127).

#### **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 2021, for the purposes of FRS 17, which showed a funding deficit of £3,013K. 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 in October 2020 by the Department of Education for Northern Ireland and the Department of Education and Skills in Ireland.

#### **Research**

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

#### **Planned Future Developments**

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

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

Further details can be found in the Chief Executive's Report for the year on pages 14 - 24.

## **Middletown Centre for Autism Limited**

### **Foreword for the year ended 31 March 2021 (continued)**

#### **Post Balance Sheet Events**

There are no 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 (deceased 23 December 2020)

Prof Mary Hanratty CBE, Vice Chairperson (resigned 31 March 2021)

Mr Leo Kinsella (resigned 31 March 2021)

Mrs Dorothy Angus

Mrs Goretti Newell (resigned 31 March 2021)

Mr James O'Grady (resigned 31 March 2021)

Mrs Irene Murphy

The following directors were appointed on 1 April 2021:

Ms Rosemary Steen, Chairperson

Ms Maureen Costello

Mr Johnny Murphy

Mr Jim Mulkerrins

Ms Dervla Tierney

Mrs Sheila Darling

Mr Dáithí Murray

Mr Colin Millar

Further information on the directors is included on pages 10 - 12.

#### **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 2021 (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 2021 (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 21 June 2021 and signed on its behalf by



**Mr JG Cooper OBE**  
**Chief Executive**

**Date: 21 June 2021**

## 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 2021.

The Centre, now in its fourteenth 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, facing the challenges and unexpected changes required to ensure the continuation of services during the Covid 19 pandemic. Some of the matters I would like to highlight are:

- The successful transition of our staff to working at home, the continuation of services for the autism community and the development of new on line services and resources 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 11,458 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 2021 upon which our auditors PKF-FPM Accountants Limited have reported on without reservation, are set out in pages 41 to 61. The accounts are maintained in pounds sterling and are also reported upon in Euros. Our income for the year amounted to £2,438,000 (€2,808,481) all of which has been in the form of grants from the two administrations. Our expenditure was £2,324,309, (€2,674,897) and can be apportioned as follows:

- Service delivery	£2,248,591	€2,587,673
- Overheads and infrastructure costs	£75,262	€86,699
- Interest payable and similar charges	£456	€525



## **Middletown Centre for Autism Limited**

### **Chairperson's Statement (continued)**

The accounts show a surplus before tax of £113,691 (€133,584).

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 of our services and by our own continued evaluation of our services. This year we have received the report of an independent evaluation of our services produced by Professor Richard Mills, further detail on it is included in the Chief Executive's report.

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.

This has also been a significant year for the Centre's Board as the tenure of five of the members of the current board ended on 31 March 2021. I take this opportunity of thanking the retiring Board members for their support and professionalism over the years, some whom have been on the Board since the Centre opened in 2007. I would like to wish them well and pay tribute to the valuable contribution they made to the development of the Centre and in supporting it to achieve its position today as an internationally recognised centre of excellence in the provision of autism services for children and young people, their parents and the education professionals who work with them.

I look forward with my Board colleagues to building on their work to ensure that Middletown Centre for Autism continues to develop to meet the needs of the autism community throughout the island of Ireland and maintains its reputation for excellence in the work that it does and in the services it provides.

My final comments are words of appreciation for the Centre's Chairman Dr Laurence Crowley CBE who died in December 2020. Laurence served as Centre Chair and Vice Chair since 2007 and was inspirational in every sense of the word. His expert guidance, leadership and diplomatic skills ensured that the Centre was transformed from initial concept to today's reality – an internationally recognised centre of excellence.

The continuing success of the Centre will bear testimony to his commitment and guiding hand and be a fitting epitaph to one of Ireland's leading businessmen.

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.



**Rosemary Steen**  
**Chairperson**

**Date:** 21 June 2021

## **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.

#### **Dr Laurence Crowley CBE (deceased 23 December 2020)**

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 was a former Governor of the Bank of Ireland and the founding Executive Chairman of the UCD Michael Smurfit Business School. He was 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. Dr Laurence Crowley passed away on 23 December 2020.

#### **Professor Mary Hanratty CBE (resigned 31 March 2021)**

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.

#### **Leo Kinsella (resigned 31 March 2021)**

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.

#### **Irene Murphy**

Irene Murphy 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 continues to bring to the Board skills in the field of special education and autistic spectrum disorders.

#### **Goretti Newell (resigned 31 March 2021)**

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)**

#### **James O'Grady (resigned 31 March 2021)**

James 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.

#### **Dorothy Angus**

Dorothy 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 also held posts at director level in DFP and OFMDFM. She is currently a school governor and a volunteer with both Business in the community's 'Time to Read' scheme and the NSPCC's Schools Service. Mrs Angus continues to bring to the Board skills in the field of management, business planning and organisational and policy development.

#### **Rosemary Steen – Chairperson (appointed 1 April 2021)**

Rosemary Steen is Chief Executive of the Design and Crafts Council of Ireland [www.DCCI.ie](http://www.DCCI.ie) since February 2020. Rosemary has extensive Corporate Affairs, Government Relations and Corporate Social Responsibility experience from the Telecommunications, Utilities and Business Industry Body sectors. She has previously held senior positions in EirGrid, Vodafone, Shell and IBEC. Rosemary was a founder board member of Aslam – [www.ASIAM.ie](http://www.ASIAM.ie).

#### **Sheila Darling – Vice Chairperson (appointed 1 April 2021)**

Sheila Darling is a former Principal of St Mary's High School, Downpatrick. She brings to the Board experience in leadership and governance, experience of influencing the strategic direction of an organisation and a knowledge of the education sector. She has worked in a range of educational settings in NI, Ireland and UK for over 40 years. She previously held the position of chair in the Lecale Area Learning Community. Sheila has held senior positions in the educational sector in both SELB and SEELB. She has worked closely with Social Services in the care of vulnerable students.

#### **Maureen Costello (appointed 1 April 2021)**

Maureen Costello is a former Director of the National Educational Psychological Service (NEPS) in the Department of Education and Skills. She has been actively involved in the Psychological Society of Ireland, including acting as Honorary Secretary on its Council. She has been an NCSE Council Member and a member of the National Co-ordinating Group of the Progressing Disability Services Strategy (HSE). She currently serves as the Independent Chair of the DES expert Working Group developing guidelines to assist schools in managing student behaviour in crisis situations and is a member of the Ethics Committee of the Growing Up in Ireland longitudinal study. Maureen's previous roles include Educational Psychologist with NEPS, Principal of North Bay Educate Together School and special education teacher in St Patrick's N.S., Drumcondra.

## **Middletown Centre for Autism Limited**

### **Board Members and Advisers (continued)**

#### **Dervla Tierney (appointed 1 April 2021)**

Dervla Tierney is a Chartered Accountant and a member of the Institute of Directors. Dervla has specific knowledge and experience in Finance, Corporate Governance, Compliance and Risk Management. She has previously held senior positions in CRH and KPMG. Dervla is a Non-Executive Director of Wexford Home Care Team Limited and has served on the Board of Management of Coláiste Bríde, Enniscorthy and the Credit Committee of Enniscorthy Credit Union.

#### **Jim Mulkerrins (appointed 1 April 2021)**

Jim Mulkerrins is a former Principal Officer in the Department of Education (Special Education and Teacher Education Sections). Jim has demonstrated significant expertise in Special Education and Autism service delivery and Policy and outlined significant achievements in implementing significant change and reform to SEN policy. Jim has chaired numerous working groups and steering groups and has significant experience in delivery of cross sectoral projects working with the HSE, Department of Health and Department of Children at senior level. Jim was formally responsible of the executive and oversight committees of the Middletown Centre for Autism.

#### **John Murphy (appointed 1 April 2021)**

John Murphy is a former Divisional (Senior) Inspector in the DE Inspectorate for over 20 years. John has demonstrated significant expertise in the area of Special Education, Autism and Teacher Education. John was part of the team responsible for the development, delivery and evaluation of the Middletown Centre for Autism advice and support service pilot in the South. John was a member of the OECD SEN Committee, an NCSE council member and a member of the NCSE Research Committee.

#### **Colin Millar MBE (appointed 1 April 2021)**

Colin Millar is a former Principal of Killard House Special School. He is a voluntary Boys Brigade Disability Consultant UK and Duke of Edinburgh Award NI Additional Needs Adviser. He brings to the Board experience of governance and building strong relationships with others. He has an outstanding knowledge of the demands of SEN and has a clear commitment to improving the lives of children with disabilities.

#### **Daithí Murray (appointed 1 April 2021)**

Daithí Murray is currently Vice Principal of St Paul's High School, Bessbrook and a radio and TV presenter with BBC NI. He brings to the Board experience in leadership and has strong communication skills.

## **Middletown Centre for Autism Limited**

### **Advisers**

Secretary	Annsgate 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 2020 to March 2021.

Twelve months ago at the onset of the global Covid-19 pandemic I wrote 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". Reflecting on this statement I take great pride in acknowledging the outstanding work undertaken by the Centre staff in ensuring that service delivery was maintained and in many ways enhanced during what has proved to be the most challenging of times that we have all lived through.

The focus for the Centre and its staff continued to be the delivery of 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.

Investment in the Centre's IT infrastructure over the last number of years provided the backbone that enabled many of the Centre's services to continue whilst at the same time afforded new opportunities for the development of creative and research-based resources that supported the autism community at a time of real crisis. The use of a range of social media platforms enabled the Centre to deliver all its planned training sessions online whilst also developing a range of unique webinars that attracted attendees from around the world. At this point I would like to thank and pay tributes to the wide diversity of autism specialists who hosted our webinar sessions and this includes members of the Centre's own staff team who delivered twice weekly throughout the initial lockdown period.

Online platforms were also used for the delivery of Learning and Assessment support to children referred to the Centre. Initially these referrals were officially paused but contact maintained with the children and young people and their families. The Centre ensured that no child or young person was disadvantaged by the pause in service and a full intervention programme resumed once the initial lockdown period was over. Contact with schools was maintained and school visits resumed once schools reopened. The Centre's Senior Management developed a Restart Programme in line with government advice in both jurisdictions and this has been followed and amended as the easing of restrictions are agreed.

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. A vast array of resources, many covid19 specific, were produced and uploaded onto the social media platforms and feedback from these has been overwhelming positive.

The pandemic aside, much other valuable work has also been undertaken by the Centre. In response to the Minister of Education Northern Ireland, the Centre in partnership with the Education Authority has developed an enhanced training programme for all schoolteachers in Northern Ireland. This was officially launched by the Minister in December 2020. In the South of Ireland the Centre has worked with the Department of Education and Skills in developing guidelines for a national framework for the education of children and young people with autism. The Centre is looking forward to being part of the implementation programme in taking this work forward.

## Middletown Centre for Autism Limited

### Chief Executive's Report for the Year (continued)

The Centre remains committed to the development of meaningful stakeholder interaction and to this end commissioned an independent review of the Centre services which was conducted and completed during the year under review. The work was undertaken by Professor Richard Mills and many of his findings will be quoted throughout this report. As CEO, I was pleased to note the overwhelming satisfaction of our core service users and the impact that the Centre's services were having both in home and school settings.

#### Services delivered during 2020 – 2021

Training remains key feature of the Centre's work. From 1 April 2020 to 31 March 2021 all of the Centre's programmed training sessions were delivered on line. In addition the Centre developed a comprehensive series of webinars, podcasts and new online resources to provide additional support for children, their parents and siblings and schools to meet the challenges posed by the Covid pandemic.

<b>Training Data for Period 1 April 2020 - 31 March 2021</b>	
Total Number Attended Live Trainings	7,455
Listened to Recorded Trainings	2,344
Total	9,887
Attended Both Live and listened to Recording	897

<b>Webinar and podcast production</b>			
No. Of Webinars	28	Attendances on line	29,079
No. of Podcasts	26	Downloads	4,446

<b>Social Media output 2020-21 (Facebook, Twitter &amp; Instagram)</b>					
<b>Type</b>	<b>Webinar</b>	<b>Resources</b>	<b>Bulletin</b>	<b>Podcast</b>	<b>Other</b>
<b>Total Number of posts made by MCA about Webinars, Resources etc.</b>	<b>221</b>	<b>576</b>	<b>35</b>	<b>134</b>	<b>236</b>
<b>Reach (amount of people who have seen MCA posts)</b>	<b>1,330,174</b>	<b>2,727,334</b>	<b>94,493</b>	<b>365,531</b>	<b>392,306</b>
<b>Engagement (number of likes, shares and comments)</b>	<b>86,532</b>	<b>187,828</b>	<b>2874</b>	<b>13,233</b>	<b>14,802</b>

## **Middletown Centre for Autism Limited**

### **Chief Executive's Report for the Year (continued)**

The Centre's 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. The Centre's internal evaluation has this year been complemented by the independent external evaluation completed by Professor Richard Mills and AT-Autism.

AT-Autism was invited to conduct this evaluation as an independent agency with no competing or conflicting interests. This evaluation was commissioned to examine perceptions of how the work of the Centre had fulfilled and was fulfilling its vision and mission and to provide a means of establishing a future strategy, that could identify the need for changes and a mechanism for judging progress. We are unaware of any comparable organisation having conducted a similar exercise. This work was commissioned by the Centre in 2019, to be conducted in 2020. Despite significant disruption to the process through COVID-19, the fieldwork for the project was completed during 2020.

#### **Training Services: Assessing the impact.**

Respondents were asked to rate their level of agreement with a series of statements.



## Middletown Centre for Autism Limited

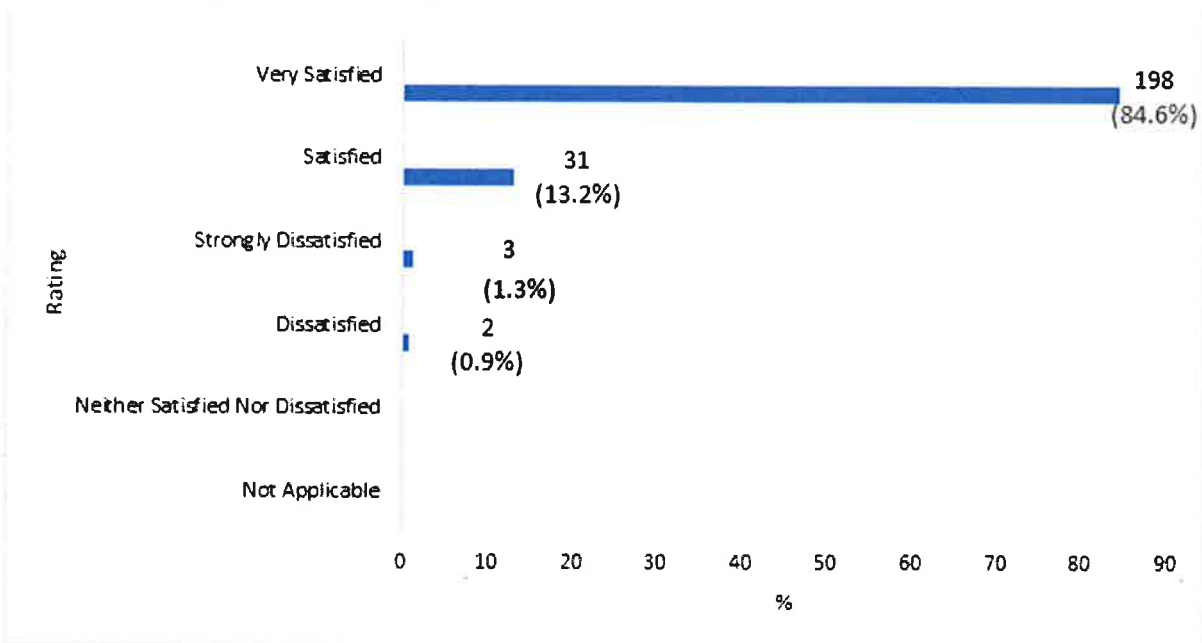
### Chief Executive's Report for the Year (continued)

	Strongly Disagree	Disagree	Neither Agree Nor Disagree	Agree	Strongly Agree	NA
I have developed new skills as a result of attending MCA training.	1 (<1%)	1 (<1%)	18 (8%)	112 (48%)	102 (44%)	0 (0%)
I have gained new knowledge as a result of attending MCA training.	1 (<1%)	0 (0%)	8 (3%)	95 (41%)	130 (56%)	0 (0%)
As a result of attending MCA training I have shared my learning with family and/or colleagues (i.e. building capacity across home and/or school).	1 (<1%)	3 (1%)	14 (6%)	108 (46%)	106 (45%)	2 (1%)
As a result of attending MCA training I feel more empowered and confident to offer support.	1 (<1%)	1 (<1%)	19 (8%)	102 (44%)	111 (47%)	0 (0%)
As a result of attending MCA training I have seen an overall improvement in the wellbeing of those I live or work with.	1 (<1%)	2 (1%)	50 (21%)	109 (47%)	69 (29%)	3 (1%)
As a result of attending MCA training I have seen a growth in independent life skills/academic work of those I live or work with.	1 (<1%)	1 (<1%)	57 (24%)	113 (8%)	57 (24%)	5 (2%)

**Middletown Centre for Autism Limited**  
**Chief Executive's Report for the Year (continued)**

**How satisfied were you with the Training services provided by MCA? (e.g., face to face training, online training, webinars, podcasts, conferences)**

**Base: All respondents who had accessed the Training Service (234)**



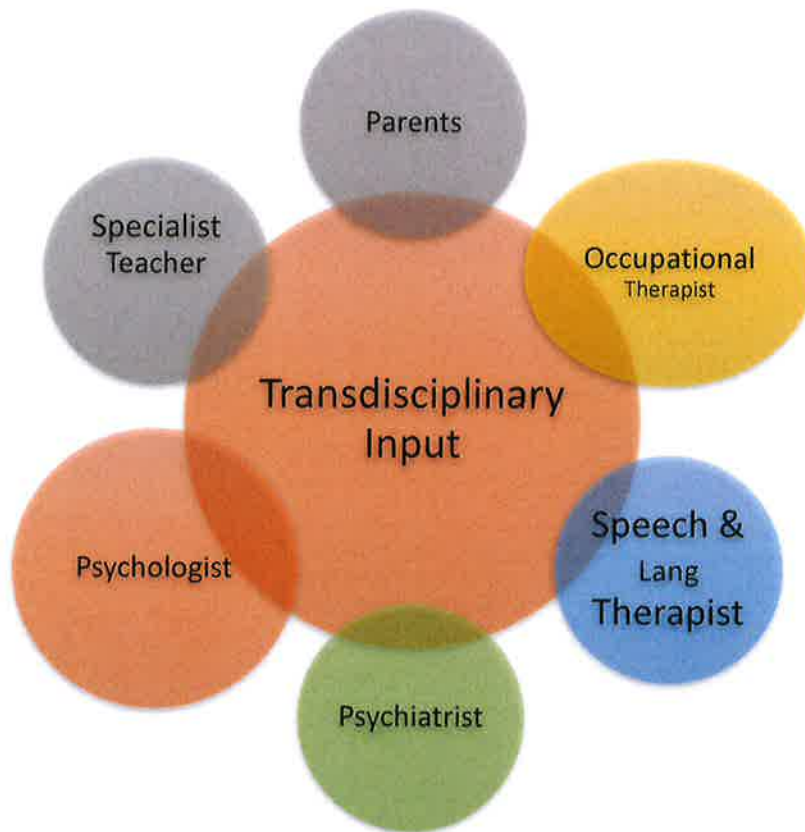
**Learning Support and assessment Services**

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

- 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

**Middletown Centre for Autism Limited**  
**Chief Executive's Report for the Year (continued)**

Learning Support and assessment  
 The MCA Transdisciplinary Model (school home and community integrated around the child's education)



<b>Outcomes for 2020- 2021</b>	
Children receiving 1:1 individual support from the Centre in Northern Ireland	66
Children receiving 1:1 individual support from the Centre in Ireland	15
whole schools receiving support in N Ireland	3
<b>Outcomes - since October 2010</b>	
Children received support (201 North, 67 South)	267
Whole schools supported in N Ireland	13
Children provided with direct support (2167 North, 665 South)	2,832

## **Middletown Centre for Autism Limited**

### **Chief Executive's Report for the Year (continued)**

#### **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
- 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)

The Centre's whole school programme is designed to create an autism competent environment in the school which has demonstrable benefits for the children in the school, their parents , all school staff and for the schools local community.

#### **Assessing the Impact of the Learning Support and Assessment service (LS&A), Professor Richard Mills findings.**

Respondents were asked to rate their level of agreement with a series of statements. Before responding to the questions in relation to wellbeing and quality of life respondents were asked to consider their response in the context of wellbeing (e.g. the nature of emotions/contentment) and quality of life (e.g. physical health, education, safety, environment, employment opportunities etc.).

## Middletown Centre for Autism Limited

### Chief Executive's Report for the Year (continued)

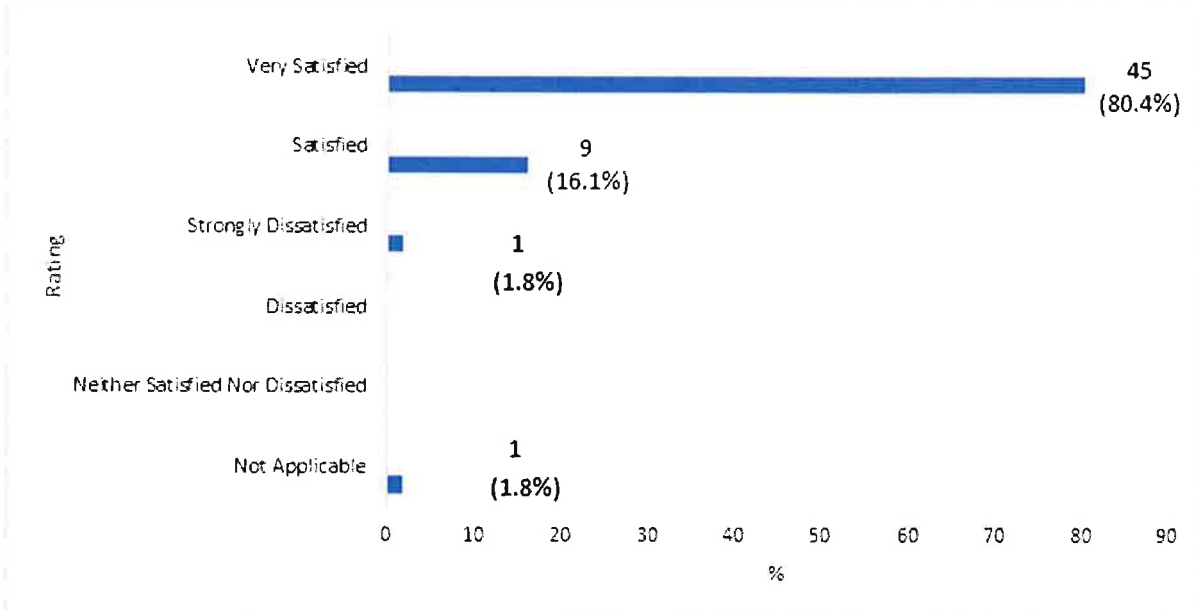
	Strongly Disagree	Disagree	Neither agree nor disagree	Agree	Strongly Agree	NA
I have developed new skills as a result of accessing the LS&A service	1 (2%)	0 (0%)	5 (9%)	23 (41%)	23 (41%)	4 (7%)
I have gained new knowledge as a result of accessing the LS&A service	1 (2%)	0 (0%)	4 (7%)	22 (39%)	26 (46%)	3 (5%)
As a result of accessing LS&A services I have shared my learning with friends, family and/or colleagues (e.g. building capacity across home and/or school).	1 (2%)	0 (0%)	4 (7%)	20 (36%)	26 (46%)	5 (9%)
As a result of accessing LS&A services I feel more empowered and confident to support my needs or the needs of those I live or work with	1 (2%)	0 (0%)	4 (7%)	24 (43%)	24 (43%)	3 (5%)
As a result of accessing LS&A services I have seen an improvement in my wellbeing and quality of life or the wellbeing and quality of life of those I live or work with.	1 (2%)	0 (0%)	10 (18%)	24 (43%)	17 (30%)	4 (7%)
As a result of accessing LS&A services the children and young people I live and work with are more independent (e.g. life skills/academic work)	1 (2%)	0 (0%)	8 (14%)	22 (39%)	22 (39%)	3 (5%)
As a result of accessing LS&A services participation in family/social life has improved.	0 (0%)	2 (4%)	15 (27%)	15 (27%)	15 (27%)	9 (16%)
As a result of accessing LS&A services my family's quality of life has improved	0 (0%)	3 (5%)	12 (21%)	15 (27%)	11 (20%)	15 (27%)
As a result of accessing LS&A services the wellbeing of other students within the class has improved.	0 (0%)	1 (2%)	10 (18%)	21 (38%)	17 (30%)	7 (13%)
As a result of accessing LS&A services there has been a beneficial impact on home/school relationships.	0 (0%)	1 (2%)	7 (13%)	24 (43%)	18 (32%)	6 (11%)

## Middletown Centre for Autism Limited

### Chief Executive's Report for the Year (continued)

**How satisfied were you with the Learning Support and Assessment Service? (e.g., individual referral, whole school referral)**

**Base: All respondents who had access the Learning Support and Assessment Service (56)**



### Research

The Centre's training programmes, individual LSA referrals and whole school work is underpinned by relevant up to date research compiled by the Centre's research staff.

That work this year has included the production of a significant volume of new resources for use by children, parents and educational professionals to surmount the challenges raised by the Covid pandemic and ensuring continued access to education in both N Ireland and Ireland.

In immediate response to school closures and the disruption to daily life in March 2020, the Centre's research and professional staff developed a new programme of work to support children and young people with autism, their families and educational professionals through various mediums such as new online resources, social media posts, short video's and pdf's, webinars and podcasts. The content of which was based on the needs of service users as expressed through two surveys carried out by the Centre in 2020.

A further programme of research based work commenced in January 2021 to provide new resources to support parents and professionals during the additional restrictions announced on 7 January 2021. These include

- A new series of podcasts with a range of curriculum based content and interviews
- Weekend online art and drama sessions led by Drama and Music Therapists

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.

## **Middletown Centre for Autism Limited**

### **Chief Executive's Report for the Year (continued)**

#### **Using Research to Inform**

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

- Bulletin 34 Safe Online Engagement
- Bulletin 33- Autism and Siblings Volume 2
- Autism and School Refusal

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 was published by Taylor Francis in September 2020.

#### **Assessing the impact of the Centre's work**

Professor Richard Mills in the conclusion to his independent evaluation of the Centre's services noted:

"The original remit of the Centre was for work with children and young people and in this it has developed a deserved reputation for excellence and innovation. This review confirms the importance of inclusive policies and practices throughout and beyond childhood for autistic individuals with highly varied needs, and to use its knowledge to identify gaps, inform and drive policy change, and develop and embed good practice. The thoroughness and quality of responses, largely from professionals from across the island of Ireland provided a consistent story about their experience, which was overwhelmingly reported as positive. This was shared by the smaller number of family respondents"

The year 2020 – 2021 has been one of the most challenging for the Centre, its staff, Board and most of all for the children, parents, school staffs for whom it provides services. The report completed by Professor Mills and his team demonstrates that the Centre has built a strong foundation to overcome the challenges raised by the Coronavirus pandemic and to continue to provide innovative services to support the education of children and young people through the island of Ireland in future years.

#### **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.

During the current pandemic the Middletown staff have risen to the challenges that presented themselves and ensured the continuous roll out of services provided by the Centre as well as the creation of many new resources and preparation for a major international conference, being held for the first time exclusively online. In this work they were supported and encouraged by both the funding Departments and by the Board of Directors.

This has also been a significant year for the Centre's Board given that the tenure of the current board ends on 31 March 2021. I would therefore like to take this opportunity of personally thanking the Board members for their support and professionalism over several years. Indeed, a number of the members have been on the Board since the Centre opened in 2007. I would like to wish them well and pay tribute to the valuable contribution they made to the development of the Centre over the years. I would also like to welcome the new Board and wish it, under the chairmanship of Rosemary Steen, every good wish as they take up their appointment from 1 April 2021.

## **Middletown Centre for Autism Limited**

### **Chief Executive's Report for the Year (continued)**

My final comments are words of appreciation for the Centre's Chairman Dr Laurence Crowley CBE who died in December 2020. Laurence served as Centre Chair and Vice Chair since 2007 and was inspirational in every sense of the word. He often remarked on how his work for the Centre was among the most enjoyable of his career and we all benefited from his wise counsel and experience. The continuing success of the Centre will bear testimony to his commitment and guiding hand and be a fitting epitaph to one of Ireland's leading businessmen.

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 challenging months.



**Mr JG Cooper OBE**  
**Chief Executive**

**Date** 21 June 2021



# **Middletown Centre for Autism Limited**

## **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 Board, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation'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 in Northern Ireland (DE) and the Department of Education and Skills, Ireland (DES);
- To meet statutory financial duties;
- To meet all relevant regulatory requirements
- To provide a safe and healthy working environment for staff and visitors

The Centre is accountable to DE and DES 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 EA (Education Authority), the NCSE (National Council for Special Education), HSE (Health Service Executive), schools, colleges, universities and the voluntary sector throughout the island to deliver services to agreed specifications.

### **2. Compliance with Corporate Governance Best Practice**

The Board of the Centre applies the principles of good practice in Corporate Governance and continues to further strengthen its governance arrangements. The Board of the Centre does this by undertaking regular assessment of its compliance with Corporate Governance best practice through personal learning and development, receiving advice and guidance from auditors and completing regular Board Governance Self-Assessment, the latest being undertaken in March 2019, following which the Terms of Reference of the Audit and Governance Committee were reviewed and amended. 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.

### **3. Governance Framework**

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

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

In 2020/21 the Board met on nine occasions; all meetings were held online.

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

## **Middletown Centre for Autism Limited**

### **Governance Statement (continued)**

The Centre's governance framework is described in the Compliance and Regulation Framework (2009) which has been developed in keeping with the guidance issued by the Departments of Education and Education and Skills. 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 Board oversees the Centre's activities to ensure that governance and management arrangements are effective. The Board must be assured that they will be able to identify and manage risks inherent in the provision of services by the organisation.

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.

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 four times, online, during the year and was attended by Internal Audit, External Audit, The CEO, Head of Corporate Services, the Finance Manager and other Senior Managers, as required. As per 4.11.3 of the MSFM, the sponsor departments also have observer status on the Committee.

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

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

The Audit and Governance Committee has completed in May 2020 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 a non-Executive Director and consists of three Non-Executive members. The Committee met twice, online, 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.

## Middletown Centre for Autism Limited

### Governance Statement (continued)

#### 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, online, 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;
- Education inspection audit or activity;
- Quality assurance processes and
- Complaints received in relation to service provision or delivery

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

#### Board and Committee Attendance Record

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

	Board	Audit & Gov	SPAC	F& P
Dr Laurence Crowley CBE	2	n/a	n/a	0
Prof Mary Hanratty CBE	7	n/a	3	2
Mrs D Angus	7	4	n/a	n/a
Mr J O'Grady	7	4	3	n/a
Mrs I Murphy	7	n/a	3	1
Mrs G Newell	7	n/a	3	2
Mr L Kinsella	4	3	n/a	n/a

During this year the Board complement was further reduced by one member: the death of the Board Chairman Dr Laurence Crowley CBE.

#### Board Tenure

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

The Departments, who have responsibility for appointing the Board extended the tenure of all existing Non-Executive Directors (NEDs) while arrangements were put in place to recruit new Non-Executive Directors including a Chair and Vice Chair. The Board has been reconstituted from 1 April 2021 with a full complement of 10 members.

Dr Laurence Crowley was appointed Chairman with effect from the 16 March 2019 until his death in December 2020. Professor Mary Hanratty was appointed Vice Chair from the 16 March 2019, and held this position until new appointments were made on 1 April 2021.

## **Middletown Centre for Autism Limited**

### **Governance Statement (continued)**

#### **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.

##### Coronavirus Pandemic impact, March 2020

The outbreak of the Coronavirus pandemic has directly impacted on the work of the Centre from March 2020. The Centre has since then been following directions issued by the Irish Government and the Northern Ireland Executive on social distancing to protect both its staff and service users. The Centre activated its Business Continuity Plan enabling all staff in the Centre immediately to work from home and continue service provision. All training programmes in the 2020-2021 business plan have been delivered on line and all applicants who registered for training have received training through the Centre's online learning system. In addition, the Centre has produced new online resources, podcasts, webinars and training videos 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 adapted, with a limited phone and online support system being provided until September 2020, when it was replaced by a fuller service as schools reopened, until a further lockdown in November 2020. The Centre's research work continues with a focus on resource development to support service delivery in current circumstances and to assess the impact of the Centre's service delivery. The Research Department is also focusing researching the impact of Covid-19 and lessons which can be applied in future.

##### Business Planning

The Board each year in one meeting, reviews the planning framework for the next annual business plan. This was the focus of discussion at the Board's March 2020 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. The preparation and development of the plan was significantly impacted on by the emerging Coronavirus pandemic and the need to activate elements of the Centre's Business Continuity Plan to meet the requirements of Covid regulations put in place in both Northern Ireland and Ireland.

DE and DES guidance in relation to business planning for arm's length bodies is considered and specific Departmental objectives and requirements are included. The business plan is reviewed against the corporate risk register so that all risks are addressed in the plan. The Centre also produces a Corporate Plan which sets out the strategic direction of the organisation for the next three years. This document is noted by the Departments. The plan was submitted to the Departments in July 2020.

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 one (19 out of 20) have been achieved.

##### 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:

## Middletown Centre for Autism Limited

### Governance Statement (continued)

<b>MCA Corporate Risks</b>
<b>Risk 1</b> – 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.
<b>Risk 2</b> – 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.
<b>Risk 3</b> – The Centre fails to protect children and young adults to whom it offers services.
<b>Risk 4</b> – The Centre’s core estate and ICT systems suffer catastrophic failure.

A key risk (linked to Risk 1 above) currently being managed is the coronavirus Covid-19 outbreak, which has been factored into the Centre’s risk register and included in regularly updated business continuity plans. 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.

The Board have identified a further major risk which is causing them concern and identified under Risk 2 above - Failure to recruit, reward and retain a cadre of highly qualified and motivated professional staff. This has been identified to both Departments and a joint plan of action between the Centre and Departments is under way to address this issue.

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.

## **Middletown Centre for Autism Limited**

### **Governance Statement (continued)**

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 2020/2021.

Risk management is integral to the training for all staff, as relevant to their grade, both at induction and in service. During 2019/2020 and 2020/21 Risk Management training was completed by the Board and all senior members of staff; in addition, more specialist training has been provided to the Centre's specialist staff who provide services to children and young people. To support staff through the risk management process, expert guidance and facilitation has been available along with access to policies and procedures, outlining responsibilities and the means by which risks are identified and controlled.

#### **5. Information Risk**

The management of information within the Centre remains a high priority. The Centre has in place a range of information governance and ICT security policies and procedures. Information governance risks are reported through the risk management process as applicable. Action plans have been developed and progressed following previous audits, Data Protection reviews and Controls Assurance reviews. These action plans are approved by, and progress reported to, the Board. The Head of Corporate Services acts as the Senior Information Risk Owner and has a key role in considering emerging information risks and how these risks may be managed. In addition, Data Protection Awareness Training is mandatory for all staff and is undertaken by e-learning and new staff are provided with specific Information Governance training sessions. Information Governance training was completed by all staff in 2019/2020.

During the year one incident of data loss was reported to the Data Protection Commission in Ireland; no incidents of data loss were reported to the Information Commissioner's Office (ICO) in the UK.

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 2020/2021 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.

## **Middletown Centre for Autism Limited**

### **Governance Statement (continued)**

#### **6. Fraud**

The Centre takes a zero tolerance approach to fraud in order to protect and support the key public services offered. The Centre has put in place an Anti-Fraud Policy and Fraud Response Plan to outline its approach to tackling fraud, define staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. The Finance Officer promotes fraud awareness, co-ordinates investigations in conjunction with the Internal Audit specialist team and provides advice to personnel on fraud reporting arrangements. No issues of fraud or attempted fraud have been reported in 2020/2021.

#### **7. Assurance**

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

The Board, through the Audit and Governance Committee, receives assurance on the effectiveness of internal financial control systems. The Audit and Governance Committee reviews internal and external reports including the Head of Internal Audit's Annual Opinion on the Effectiveness of the System of Internal Control. Internal Audit is an independent function which operates in accordance with Public Sector Internal Audit Standards. The Board also reviews reports arising from external inspections and assessments, endorses the relevant action plans and monitors progress against the action plans.

During the year, the Audit and Governance Committee put in place a substantial programme of work which ensured that there were robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the organisation. This included a review and updating of key financial controls, a review of the Terms of Reference of all Board sub committees and the completion of a self-assessment exercise. This Committee reported all relevant matters to the Board.

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 by taking account of relevant comments by respective auditors and the independent evaluation of the Centre's services by Prof Richard Mills commissioned by the Board in 2019 and reporting in March 2021.

#### **8. Sources of Independent Assurance**

The Centre obtains independent assurance from the following sources:

##### Internal Audit

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

## Middletown Centre for Autism Limited

### Governance Statement (continued)

In 2020/2021, Internal Audit reviewed the following systems:

<b>Internal Audit Work</b>	<b>Work completed</b>	<b>Audit outcome</b>
<b>HR Recruitment and Retention</b>	Completed	<b>Satisfactory</b>
<b>Overall Financial Controls</b>	completed	<b>Satisfactory</b>
<b>Business Continuity planning</b>	Completed	<b>Satisfactory</b>
<b>Follow-up of the previous audit work covering; Recommendations Implemented.</b>		
<b>Risk Management</b>	completed	<b>Satisfactory</b>
<b>Quality</b>	completed	<b>Satisfactory</b>
<b>Governance and Compliance</b>	completed	<b>Satisfactory</b>
<b>Stakeholder Engagement</b>	Completed	<b>Satisfactory</b>
<b>Child Protection</b>	Completed	<b>Satisfactory</b>
<b>External Audit work</b>		
<b>Annual Report and Accounts &amp; statement of Internal Control</b>	completed	<b>Unqualified</b>

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

In their Annual Report for 2020/2021, 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 Centres objectives at the time of our audit work. In our opinion, the Centre has proper arrangements to promote and secure value for money."

#### 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 page 37 - 40. The Auditors provide a Report to Those Charged With Governance with recommendations and these are acted upon.

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

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

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

The Centre has completed a Memorandum of Understanding with the University of Limerick through which it now provides accredited post graduate courses for applicants throughout Ireland. A similar arrangement is in place with Stranmillis University College in Belfast.



## **Middletown Centre for Autism Limited**

### **Governance Statement (continued)**

#### **Other Independent Assurances received in 2020/2021.**

##### **Service Evaluation**

The Board commissioned Prof. Richard Mills to conduct an independent evaluation of the services provided by the Centre; he reported in March 2021 and concluded

"The original remit of the Centre was for work with children and young people 2-19 years, and in this it has developed a deserved reputation for excellence and innovation. This review confirms the importance of inclusive policies and practices throughout and beyond childhood for autistic individuals with highly varied needs, and to use its knowledge to identify gaps, inform and drive policy change, and develop and embed good practice."

##### **Data Integrity and Cyber security**

In 2020 the Centre's IT systems were audited by the NI Cyber Security Centre and has been awarded a Certificate of Assurance for its cyber security policies and procedures which comply fully with best practice.

##### **Recording of Information relevant to the Government Funding Data Base**

The Centre has registered with the Government Funding Data base and will register all appropriate funding received on the database. No such funding was received in this financial year.

#### **9. Review of Effectiveness of the System of Internal Governance**

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

#### **10. 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.

#### **11. Child Protection**

The Centre has in place detailed policies and procedures for child protection relevant to both jurisdictions in which it works. There were no issues of child protection arising in either jurisdiction during 2020/2021.

#### **12. Internal Governance Divergences**

##### Update on Prior Year Control Issues Now Resolved

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

##### New Significant Control Issues

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

## **Middletown Centre for Autism Limited**

### **Governance Statement (continued)**

#### **13. European Union (EU) Exit and Future Relationships**

The Centre has only to date experienced one difficulty following the UK's departure from the EU in December 2020; this has arisen following the ending of recognition of professional qualifications for Professionals Allied to Medicines (PAMS) professionals between the EU and UK. This impacts of the services provided by the Centre in both jurisdictions and the Centre is working on a resolution at present.

#### **14. 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 Northern Ireland (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 2020/2021.



**Mr JG Cooper OBE**  
Chief Executive

**Date** 21 June 2021

## **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 – 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 2021 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 2021 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**

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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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)**

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for use.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of the report.

**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.

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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)**

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
- 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

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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)**

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Enquiry of management, those charged with governance and the entity's solicitors (or in-house legal team) around actual and potential litigation and claims.
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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 (Senior Statutory Auditor)**

**Date:** 21 June 2021

for and on behalf of

**PKF-FPM Accountants Limited**

**Chartered Accountants & Statutory Auditors**

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## Middletown Centre for Autism Limited

### Income Statement

for the year ended 31 March 2021

	Notes	2021 £	2021 €	2020 £	2020 €
Income		2,438,000	2,808,481	2,574,504	2,950,028
Administrative expenses		2,324,309	2,674,897	2,566,284	2,940,739
Surplus before taxation	<b>5</b>	113,691	133,584	8,220	9,289
Taxation	<b>7</b>	(21,284)	(25,008)	5,968	6,743
Surplus for year		<u>92,407</u>	<u>108,576</u>	<u>14,188</u>	<u>16,032</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 2021

	Note	2021 £	2021 €	2020 £	2020 €
Surplus for the year		92,407	108,576	14,188	16,032
Actuarial gains / (losses) on defined benefit pension scheme	11	(2,163,000)	(2,541,477)	(273,000)	(308,443)
Adjustment to deferred pension funding	11	2,163,000	2,541,477	273,000	308,443
Total comprehensive income for the year		<u>92,407</u>	<u>108,576</u>	<u>14,188</u>	<u>16,032</u>

## Middletown Centre for Autism Limited

### Statement of Financial Position

as at 31 March 2021

	Notes	2021 £	2021 €	2020 £	2020 €
<b>Fixed assets</b>					
Tangible assets	8	312,996	367,763	318,560	359,918
<b>Current assets</b>					
Debtors	9	85,350	100,284	54,115	61,141
Cash at bank and in hand		166,792	195,977	95,910	108,362
		252,142	296,261	150,025	169,503
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	(134,608)	(158,161)	(124,898)	(141,113)
<b>Net current assets</b>		117,534	138,100	25,127	28,390
<b>Total assets less current liabilities</b>		430,530	505,863	343,687	388,309
<b>Long term liabilities</b>					
Deferred credits - capital grants	12	(312,996)	(367,764)	(318,560)	(359,918)
Deferred pension funding	11	3,013,000	3,540,208	850,000	960,354
Pension liabilities	11	(3,013,000)	(3,540,208)	(850,000)	(960,354)
		(312,996)	(367,764)	(318,560)	(359,918)
<b>Net assets</b>		117,534	138,100	25,127	28,390
<b>Reserves</b>					
Income and expenditure account		117,534	138,100	25,127	28,390
<b>Members' funds</b>		117,534	138,100	25,127	28,390

These financial statements were approved by the board of directors and authorised for issue on 21 June 2021 and are signed on its behalf by:



**Ms Rosemary Steen**  
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 2021

	Income and Expenditure Account		Pension Liability Reserve		Total	
	£	€	£	€	£	€
<b>Year ended 31 March 2019:</b>						
Balance at 1 April 2018	14,747	16,765	-	-	14,747	16,765
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	-	-	-	376
At 31 March 2019 Restated	<u>10,940</u>	<u>12,716</u>	-	-	<u>10,940</u>	<u>12,716</u>
<b>Year ended 31 March 2020:</b>						
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>
<b>Year ended 31 March 2021:</b>						
Surplus for the year	92,407	108,576	-	-	92,407	108,576
Actuarial loss	-	-	(2,163,000)	(2,541,477)	(2,163,000)	(2,541,477)
Deferred pension funding	-	-	2,163,000	2,541,477	2,163,000	2,541,477
At 31 March 2020	<u>117,534</u>	<u>136,966</u>	-	-	<u>117,534</u>	<u>136,966</u>
Exchange movement	-	1,134	-	-	-	1,134
At 31 March 2020 Restated	<u>117,534</u>	<u>138,100</u>	-	-	<u>117,534</u>	<u>138,100</u>

## Middletown Centre for Autism Limited

### Statement of Cash Flows

for the year ended 31 March 2021

		2021 £	2021 €	2020 £	2020 €
<b>Cash flows from operating activities</b>					
Cash generated from operations	13	55,567	65,290	79,756	90,111
Income taxes (paid) / received				(7,530)	(6,571)
<b>Net cash inflow from operating activities</b>		55,567	65,290	72,226	83,540
<b>Investing activities</b>					
Purchase of tangible fixed assets		(70,985)	(83,406)	(38,050)	(42,990)
Capital funding received		70,985	83,406	38,050	42,990
<b>Net cash used in investing activities</b>		-	-	-	-
<b>Net cash used in financing activities</b>		-	-	-	-
<b>Net increase in cash and cash equivalents</b>		55,567	65,290	72,226	83,540
Cash and cash equivalents at 1 April 2020		95,910	108,362	23,684	27,529
Cash and cash equivalents at 31 March 2021		166,792	173,652	95,910	111,069
Exchange movement		-	22,325	-	(2,707)
Cash and cash equivalents at 31 March 2021 restated		166,792	195,977	95,910	108,362

# Middletown Centre for Autism Limited

## Notes to the financial statements

### for the year ended 31 March 2021

#### 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 international accounting standards in conformity with the requirements of the Companies Act 2006.

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 2021**

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 2021**

##### ***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 2021**

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 2021**

##### 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 2021**

##### ***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 2021**

#### 5 Operating surplus / (deficit)

	2021 £	2021 €	2020 £	2020 €
Operating surplus / (deficit) is stated after charging:				
Depreciation of tangible fixed assets	76,549	89,943	79,281	89,574
Loss/(profit) on foreign currencies	-	(2,616)	-	132
Fees payable to the company's auditors for the audit of the company's financial statements	19,942	22,972	18,786	21,526
Amortisation of capital funding	<u>(76,549)</u>	<u>(89,943)</u>	<u>(79,281)</u>	<u>(89,574)</u>

#### 6 Employees

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

	Staff Nos 2021	2021 £	2021 €	Staff Nos 2020	2020 £	2020 €
Remuneration of senior management	4	351,874	405,345	4	341,789	391,643
Other employees remuneration (including subcontractors)	38	1,591,933	1,833,845	39	1,699,878	1,947,827
	<u>42</u>	<u>1,943,807</u>	<u>2,239,190</u>	<u>43</u>	<u>2,041,667</u>	<u>2,339,470</u>

Their aggregate remuneration comprised:

	2021 £	2021 €	2020 £	2020 €
Wages, salaries & subcontract costs	1,515,427	1,745,713	1,643,626	1,883,370
Social security costs	145,344	167,431	131,730	150,944
Pension costs	283,036	326,046	266,311	305,156
	<u>1,943,807</u>	<u>2,239,190</u>	<u>2,041,667</u>	<u>2,339,470</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:

	2021 £	2021 €	2020 £	2020 €
Department of Education	10,000	11,520	10,000	11,459
Department of Education and Skills	-	-	-	-

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 2021

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	£65,282 - £70,676
Heads of Division (3)	Scale 58 - 61	£61,276 - £64,254

#### 7 Taxation

	2021 £	2021 €	2020 £	2020 €
<u>Analysis of charge in the year:</u>				
<b>Current tax:</b>				
Corporation tax at 19% (2020: 19%)	21,284	25,008	(5,968)	(6,743)
Tax on profit on ordinary activities	21,284	25,008	(5,968)	(6,743)

#### 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% (2020: 19%). The differences are explained below:

	2021 £	2021 €	2020 £	2020 €
Profit/ (loss) on ordinary activities before tax	113,691	133,584	8,220	9,289
Profit / (loss) on ordinary activities multiplied by the standard rate of corporation tax in the UK at 19% (2020: 19%)	21,601	25,381	1,562	1,765
<b>Effects of:</b>				
Movement in pension accrual	(318)	(373)	(7,530)	(8,509)
Current tax charge for the year	21,284	25,008	(5,968)	(6,743)

**Middletown Centre for Autism Limited**

**Notes to the financial statements (continued)**

**for the year ended 31 March 2021**

**8 Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Telecoms £	Building Improvement £	Total £	Total €
<b>Cost</b>						
At 1 April 2020	213,014	330,353	17,449	440,214	1,001,030	1,162,318
Additions	12,824	58,161	-	-	70,985	83,406
At 31 March 2021	225,838	388,514	17,449	440,214	1,072,015	1,245,723
<b>Depreciation and impairment</b>						
At 1 April 2020	153,034	260,120	17,449	251,867	682,470	790,696
Charge for year	6,917	42,792	-	26,840	76,549	89,943
At 31 March 2021	159,951	302,912	17,449	278,707	759,019	880,639
<b>Net Book Value at 31 March 2021</b>	65,887	85,602	-	161,507	312,996	365,084
Currency Translation Adjustment	-	-	-	-	-	2,679
<b>Net Book Value at 31 March 2021 Restated</b>	65,887	85,602	-	161,507	312,996	367,763
Net Book Value at 31 March 2020	59,980	70,233	-	188,347	318,560	359,918

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 2021

#### 9 Debtors

<b>Amounts falling due within one year:</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
Debtors	69,070	81,156	33,086	37,382
Prepayments	16,280	19,129	15,061	17,016
Corporation tax repayable	-	-	5,968	6,743
	<u>85,350</u>	<u>100,284</u>	<u>54,115</u>	<u>61,141</u>

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

	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
Sundry creditors and accruals	119,292	140,165	124,898	141,113
Corporation tax	15,316	17,996	-	-
	<u>134,608</u>	<u>158,161</u>	<u>124,898</u>	<u>141,113</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:

	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
At 1 April 2020	850,000	960,354	577,000	670,681
Increase / (Decrease) in Deferred Funding of Pension Scheme Asset	2,163,000	2,541,477	273,000	308,443
At 31 March 2021	<u>3,013,000</u>	<u>3,501,831</u>	<u>850,000</u>	<u>979,124</u>
Exchange movement	-	38,377	-	(18,770)
At 31 March 2021 Restated	<u>3,013,000</u>	<u>3,540,208</u>	<u>850,000</u>	<u>960,354</u>

#### Provisions for liabilities

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

	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
At 1 April 2020	850,000	960,354	577,000	670,681
Revaluation of Pension Scheme Assets	2,163,000	2,541,477	273,000	308,443
At 31 March 2021	<u>3,013,000</u>	<u>3,501,831</u>	<u>850,000</u>	<u>979,124</u>
Exchange movement	-	38,377	-	(18,770)
At 31 March 2021 Restated	<u>3,013,000</u>	<u>3,540,208</u>	<u>850,000</u>	<u>960,354</u>

## Middletown Centre for Autism Limited

### Notes to the financial statements (continued)

#### for the year ended 31 March 2021

#### 12 Capital funding deferred

	2021 £	2021 €	2020 £	2020 €
<b>Capital funding received and receivable</b>				
At 1 April 2020	1,001,030	1,162,318	962,980	1,119,328
Increase in year	70,985	83,406	38,050	42,990
At 31 March 2021	<u>1,072,015</u>	<u>1,245,723</u>	1,001,030	1,162,318
<b>Amortisation</b>				
At 1 April 2020	(682,470)	(790,696)	(603,189)	(701,122)
Amortised in year	(76,549)	(89,943)	(79,281)	(89,574)
At 31 March 2021	<u>(759,019)</u>	<u>(880,639)</u>	(682,470)	(790,696)
<b>Net Book Value</b>				
At 31 March 2021	312,996	365,084		
Currency Translation Adjustment	-	2,679		
At 31 March 2021 Restated	<u>312,996</u>	<u>367,764</u>		
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>

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

	2021 £	2021 €	2020 £	2020 €
Surplus / (deficit) for the year after tax	92,407	108,576	14,188	16,032
<b>Adjustments for:</b>				
Taxation charged / (received)	21,284	25,008	(5,968)	(6,743)
Depreciation charge	76,549	89,943	79,281	89,574
Transfer from capital grant reserve	(76,549)	(89,943)	(79,281)	(89,574)
<b>Movement in working capital:</b>				
Increase in debtors	(52,519)	(64,152)	50,871	60,697
Decrease in creditors	(5,606)	(947)	20,666	19,958
Currency translation adjustment	-	21,814	-	170
<b>Cash generated from operations</b>	<u>55,567</u>	<u>65,290</u>	<u>79,757</u>	<u>90,111</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 2021

The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2021 by a qualified independent actuary, 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.

#### *Key assumptions*

	<b>2021</b>	<b>2020</b>
	%	%
Discount rate	2.1	2.3
CPI inflation	2.7	2.1
Pension increases	2.7	2.1
Pension accounts revaluation rate	2.7	2.1
Salary increases	4.2	3.6

#### *Mortality assumptions*

	<b>2021</b>	<b>2020</b>
<b>Males</b>		
Member aged 65 at accounting date	21.9	21.8
Member aged 45 at accounting date	23.3	23.2
<b>Females</b>		
Member aged 65 at accounting date	25.1	25.0
Member aged 45 at accounting date	26.5	26.4

#### *Amounts taken to other comprehensive income*

	<b>2021</b>	<b>2020</b>
	£	£
Actuarial changes related to obligations	2,163,000	273,000
Total costs	2,163,000	273,000

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

	<b>2021</b>	<b>2020</b>
	£	£
Present value of defined benefit obligations	3,013,000	850,000
Deficit in scheme	3,013,000	850,000

#### *Movements in the present value of the defined benefit obligations*

	<b>2021</b>	<b>2020</b>
	£	£
Liabilities at 31 March 2021	3,013,000	850,000
Movement	2,163,000	273,000

#### *The defined benefit obligations arise from plans funded as follows:*

	<b>2021</b>	<b>2020</b>
	£	£
Wholly unfunded obligations	3,013,000	850,000
Wholly or partly funded obligations	-	-
	3,013,000	850,000

A guarantee agreement dated 16 November 2007 is in place between NILGOSC, Department of Education for Northern Ireland and Department of Education and Skills in Ireland whereby the Departments guarantee payment in full of any pension liabilities of Middletown Centre for Autism Limited if the Centre ceases to exist or is otherwise unable to discharge its pension liabilities. This guarantee has been again confirmed in writing on 16 July 2018 and October 2020 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 2021**

**Court of Appeal judgment on backdated PSNI Holiday Pay:**

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The Supreme Court hearing was scheduled for 24 June 2021 but this has subsequently be adjourned. The 2020/21 Holiday Pay provision has been estimated by the Middletown Centre for Autism and covers the period from November 1998 to March 2021.

<b>15 Cash and cash equivalents</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
Cash and bank balances	166,792	195,977	95,910	108,362
<b>16 Financial instruments</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
The company has the following financial instruments:				
Other receivables	85,350	100,284	48,147	54,398
Other creditors	119,292	140,165	124,898	141,113

**17 Related party transactions**

There were no related party transactions requiring disclosure in the year ended 31 March 2021.

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

**18 Share capital**

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

**19 European Union (EU) Exit**

The Centre is currently experiencing one difficulty following the exit of the UK from the EU. This difficulty arises due to the ending of the joint recognition of the qualifications of Allied Health Professionals (AHP) by the UK and EU which impinges on the capacity of the Centre's AHP's to carry out professional duties on an all Ireland basis. A resolution with this issue is being sought through both sponsoring Departments.

**20 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 2021**

## Middletown Centre for Autism Limited

### Detailed Income and Expenditure Account

for the year ended 31 March 2021

	2021 £	2021 €	2020 £	2020 €
<b>Income</b>				
Grants received from Department of Education	1,219,000	1,404,240	1,281,000	1,467,850
Grants received from Department of Education and Skills	1,219,000	1,404,240	1,271,000	1,456,391
Sundry income	-	-	22,504	25,786
	<u>2,438,000</u>	<u>2,808,481</u>	<u>2,574,504</u>	<u>2,950,028</u>
<b>Overhead expenses</b>				
Administration	2,248,591	2,587,673	2,497,072	2,861,431
Establishment	75,262	86,699	68,609	78,616
Depreciation	-	-	-	-
Interest payable and similar charges	456	525	603	691
	<u>2,324,309</u>	<u>2,674,897</u>	<u>2,566,284</u>	<u>2,940,739</u>
Surplus	<u>113,691</u>	<u>133,584</u>	<u>8,220</u>	<u>9,289</u>

Details of capital grants received are disclosed in Note 12.

## Middletown Centre for Autism Limited

### Overhead Expenses

for the year ended 31 March 2021

	2021 £	2021 €	2020 £	2020 €
<b>Administration</b>				
Salaries & wages	1,943,807	2,239,190	2,041,667	2,339,470
Audit & accountancy	19,942	22,972	18,786	21,526
Subscriptions	18,094	20,844	15,405	17,652
Teaching materials	21,204	24,426	11,340	12,994
DFP procurement	694	800	706	809
Catering supplies	348	401	3,713	4,255
Computer expenses, ICT support & training	69,928	80,554	38,987	44,674
Travel & subsistence	39,807	45,856	211,323	242,147
Training provision	56,641	65,248	53,011	60,743
Facility hire	-	-	103	118
Conference expenses	12,600	14,515	29,338	33,617
Recruitment	139	160	929	1,065
Legal, professional & consultancy	-	-	4,734	5,425
Advertising & service promotion	19,715	22,711	16,969	19,444
Telephone	29,015	33,424	26,848	30,764
Printing, postage & stationery	8,833	10,175	13,440	15,400
Cleaning & hygiene	1,167	1,344	1,161	1,330
(Profit) / loss on foreign exchange	-	(2,616)	-	132
General office supplies	6,658	7,670	8,612	9,866
	<u>2,248,591</u>	<u>2,587,673</u>	<u>2,497,072</u>	<u>2,861,431</u>
<b>Establishment</b>				
Light & heat	28,239	32,531	26,942	30,872
Repairs & maintenance	11,758	13,545	11,059	12,672
Insurance	34,525	39,771	29,798	34,144
Rates	740	852	810	928
	<u>75,262</u>	<u>86,699</u>	<u>68,609</u>	<u>78,616</u>
<b>Depreciation</b>				
Fixtures and fittings	6,917	8,127	7,293	8,240
Computer equipment	42,792	50,280	40,773	46,067
Telecoms equipment	-	-	-	-
Building improvements	26,840	31,536	31,215	35,268
Release of deferred income	(76,549)	(89,943)	(79,281)	(89,574)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Interest payable and similar charges</b>				
Bank charges	456	525	603	691