

**CENTRE FOR AUTISM**  
MIDDLETOWN

**Middletown Centre for Autism Limited**

**Annual Report and Financial Statements  
for the year ended 31 March 2022**

**Registered Number: NI063661**

# Middletown Centre for Autism Limited

## Annual Report and Financial Statements for the year ended 31 March 2022

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## **Middletown Centre for Autism Limited**

### **Foreword for the year ended 31 March 2022**

The annual accounts for the year ended 31 March 2022 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 fifteen 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 (Ireland) nominees and 5 Department of Education (NI) appointees. The Centre is a cross-border facility jointly funded by the Department of Education in Northern Ireland and the Department of Education, 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 42.

The non-financial results for the year are set out in the Chief Executive's Report for the year on pages 13 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 2022 (continued)**

#### **Financial Position**

At 31 March 2022, the Centre had cash at bank of £69,682 (2021: £166,792) and general reserves of £118,713 (2021: £117,534).

#### **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 at 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 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, Ireland.

#### **Research**

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

#### **Planned Future Developments**

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

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

Further details can be found in the Chief Executive's Report for the year on pages 13 - 24.

**Middletown Centre for Autism Limited**  
**Foreword for the year ended 31 March 2022 (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:

Ms Rosemary Steen, Chairperson  
Mrs Dorothy Angus  
Mrs Irene Murphy  
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 - 11.

**Statement of directors' responsibilities**

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

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

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

**Middletown Centre for Autism Limited**  
**Foreword for the year ended 31 March 2022 (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 their 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 2022 (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.

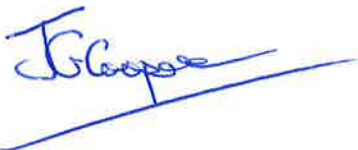
**Auditors**

The auditors, FPM Accountants Limited (previously called 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 23 August 2022 and signed on its behalf by



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

**Date:** 23 August 2022

## **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 2022.

The Centre, now in its fifteenth 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 online 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 18,632 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 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 postgraduate Certificate in Autism Studies.

Our financial statements for the year ended 31 March 2022 upon which our auditors FPM Accountants Limited have reported on without reservation, are set out in pages 42 to 59. The accounts are maintained in pounds sterling and are also reported in Euros. Our income for the year amounted to £2,504,903 / €2,956,161 (2021: £2,438,000 / €2,808,481) , £2,448,000 / €2,889,006 (2021: all) of which has been in the form of grants from the two administrations. Our expenditure was £2,503,724 / €2,954,782 (2021: £2,324,309 / €2,674,897) and can be apportioned as follows:

	<b>2022</b>	<b>2021</b>
- Service delivery	£2,408,422 / €2,842,311	£2,248,591 / €2,587,673
- Overheads and infrastructure costs	£94,730 / €111,796	£75,262 / €86,699
- Interest payable and similar charges	£572 / €675	£456 / €525



**Middletown Centre for Autism Limited**  
**Chairperson's Statement (continued)**

The accounts show a surplus before tax of £1,179 / €1,379 (2021: £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.

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

I want to thank all my Board colleagues for their work and support over the past year, a year that with the impact of Covid-19 has added to the logistical difficulties experienced in discharging the Board's workload and I look forward with my Board colleagues to ensuring 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.

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:** 23 August 2022

## **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 Ireland 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.

#### **Irene Murphy (Reappointed 1 April 2021)**

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.

#### **Dorothy Angus (Reappointed 1 April 2021)**

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.DCCl.ie](http://www.DCCl.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 ASIAM – [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 Ireland. 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

## **Middletown Centre for Autism Limited Board Members and Advisers (continued)**

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.

### **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 serves 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 high level 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 Ireland Inspectorate for over 20 years. John has demonstrated significant expertise 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	Annsagate Limited Capital House 3 Upper Queen Street Belfast BT1 6PU
Registered Office	Middletown Centre for Autism Limited 35 Church Street Middletown Co Armagh BT60 4HZ
Auditors	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**

### **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 2021 to March 2022.

During this time, the Covid-19 pandemic remained a constant feature presenting unique and creative opportunities in the development of the Centre's services. I am immensely proud of the Centre staff team who have worked now for over two years in the most challenging of times. Their resilience and commitment to the work of the Centre has been outstanding and has contributed to new working patterns being developed to assist in the delivery of services to those we were established to assist.

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, 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. This infrastructure enabled the Centre to deliver its first online International Conference to an audience of over two thousand people. These attendees came from around the world and the conference assisted in raising the Centre's profile on a global scale.

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 also attracted a global audience.

At the time of writing, I am pleased to note that the Centre's Training focus is now moving back to face-to-face delivery whilst at the same time retaining an online presence and indeed developing a blended form of training delivery to meet the needs of our service users.

Online platforms were also used for the delivery of Learning and Assessment support to children referred to the Centre although for most of this period Centre staff resumed face to face working with referrals and their school staff and parents. This obviously presented challenges in terms of safety, but individual risk assessments ensured that every precaution was taken and enabled real time services to resume. The Centre's Senior Management's Restart Programme was based in line with government advise in both jurisdictions and this has been followed and amended as the easing of restrictions have been agreed. It remains a working document and is updated regularly and disseminated to all staff.

The Centre's Research Department has continued to develop and publish its Research Bulletins as well as undertake the creation of much needed autism specific resources and comprehensive follow-up on all children and young people who were referred to the Centre. Findings from the research follow-up work are integrated into the Centre's training programme. A vast array of resources, many Covid-19 specific, were produced and uploaded onto the social media platforms and feedback from these has been overwhelmingly positive.

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

The Centre has continued to work with colleagues in the Department of Education and the Education Authority to meet the expectations of the Minister in relation to the Enhanced Training Programme for teachers which was launched by the Minister in December 2020. Future work will look at the necessity to examine fully the input at initial teacher training level and to ensure that it is in line with current trends in special education cases across the province. In the South of Ireland the Centre has worked with the Department of Education, Ireland in developing guidelines for a national framework for the education of children and young people with autism. These have been completed but not implemented yet. The Centre is looking forward to being part of the implementation programme in taking this work forward and will agree with the Department how this might best be achieved.

As the Centre continues to move away from lock-down restrictions and challenges the focus will be on the continuing delivery of high-quality services to the autism community across the island of Ireland.

It is now ten years since the last expansion of the Centre's services and the Senior Management of the Centre along with the Board will be examining opportunities for future expansion in line with Departmental priorities. In terms of pupil referrals, the Whole School model continues to represent a formidable model for implementing sustained change across the school community.

I was delighted this year to make the presentation of the first gold standard of the Centre's "Autism in Education Award" to Sandleford Special School in Coleraine.

### **Services delivered during 2021 – 2022**

#### **Training Services**

The Centre designs and delivers a comprehensive programme of online resources to support autistic children and young people, their families, and educators. This online content including videos, webinars, downloadable resources, and online training sessions is tailored to the needs of service users.

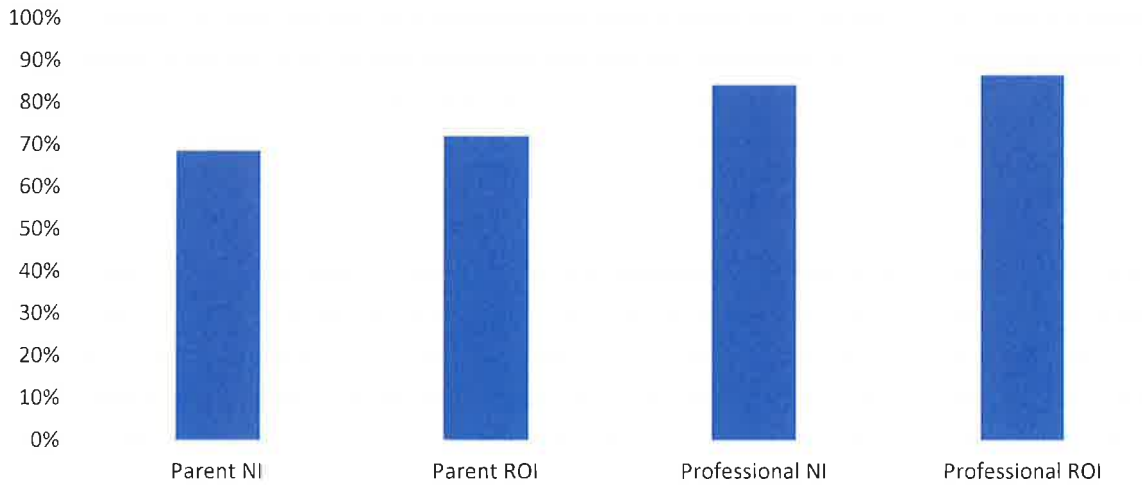
In total 88,246 training places were offered to delegates from across Ireland between April 2021 and April 2022.

Due to the social constraints of the pandemic, most of these sessions were delivered through the Centre's online platforms; 21% (N=18632) of training places offered were utilised during this time.

Chart 15 highlights that most delegates (>69%) attended these sessions at the time of their delivery online (i.e., they attended these sessions 'live') with a quarter of delegates (range 13% - 31%) accessing a recording of the session.

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

Chart 15: Total percentage of delegates attending live training sessions online

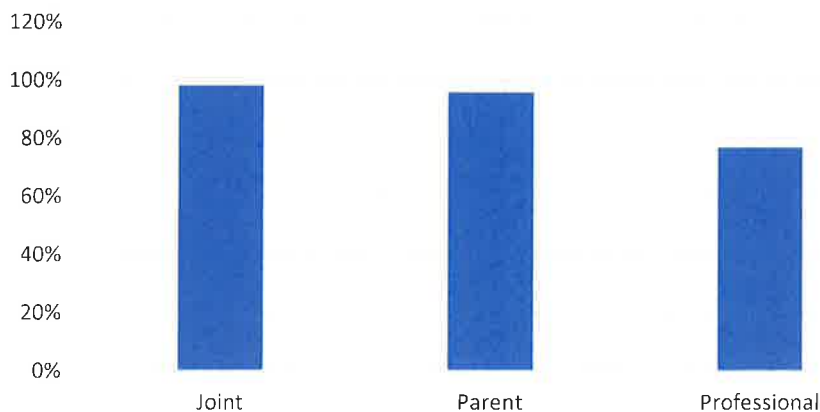


Of the 18632 delegates attending Centre training sessions, 36% (N=6798) completed a training evaluation (Table 2 below).

Table 2:

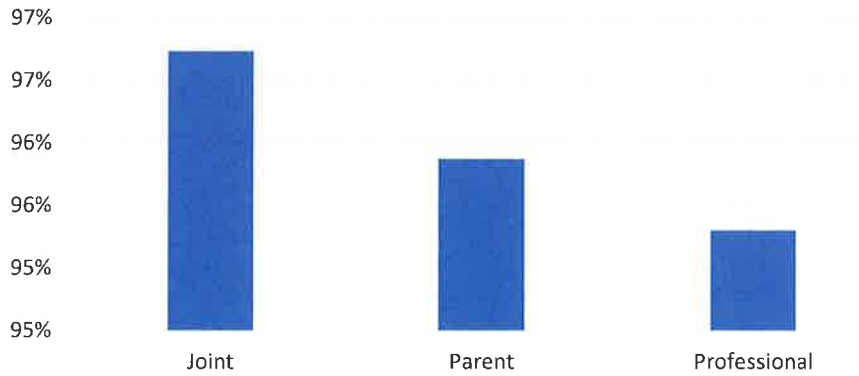
Type	Total Evaluations	Attended in person	Attended live online	Attended recording	Accessed training from NI	Accessed training from ROI
Joint	5828	0%	71%	26%	28%	67%
Parent	291	20%	80%	0%	20%	70%
Professional	679	0%	94%	7%	26%	76%

Chart 18: The material covered was relevant

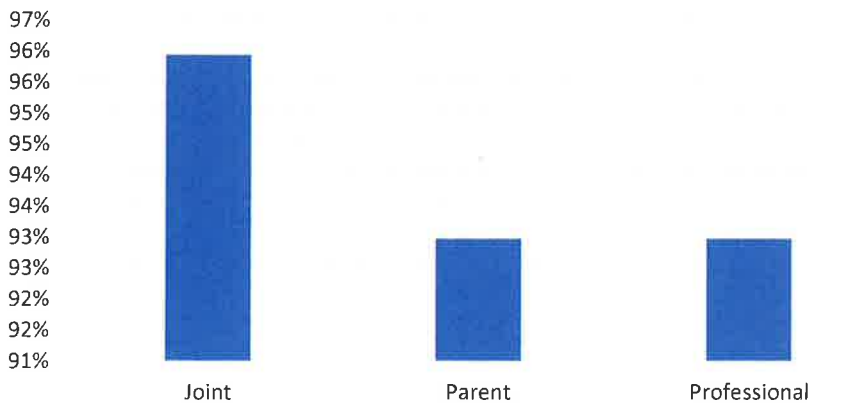


**Middletown Centre for Autism Limited  
Chief Executive's Report for the Year (continued)**

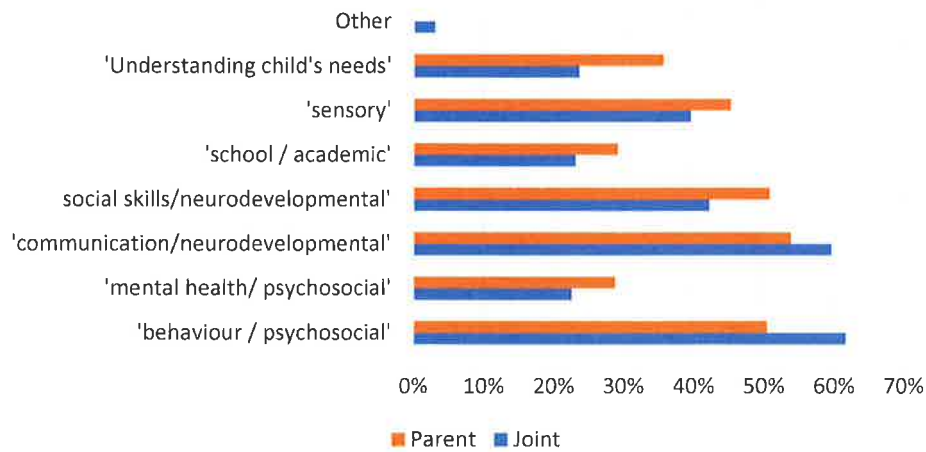
**Chart 21: I found this session beneficial/ use in my work**



**Chart 23: Overall, how would you rate this training session? (good/excellent)**



**Chart 26: Requested training topics**





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

### **Learning Support and Assessment Service**

The Centre's Learning Support and Assessment Service (LSA) delivers intensive assessment and learning support for children and young people with autism, who despite specialist input, continue to experience difficulties in their educational setting. In Northern Ireland the service supports 60 children per year and in Ireland 14 children are supported per year.

The service utilises a trans-disciplinary approach to service delivery (Overview of the Learning Support and Advice service, Appendix 3), 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.

This report reviews the Centre services provided to:

- 32 autistic children and young people completing the MCA Individualised Learning Support Programme between April 2021 – April 2022 in NI.
- 1\* school completing the Whole School Programme between April 2021 - April 2022 in NI, totalling 3 referral opportunities. (\*1 school did not complete the programme as they had underestimated the commitment involved to creating an inclusive school)
- 11 autistic children young people completing the MCA Individualised Learning Support Programme between April 2021 - April 2022 in ROI.

Information presented in this report was assembled from:

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

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

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

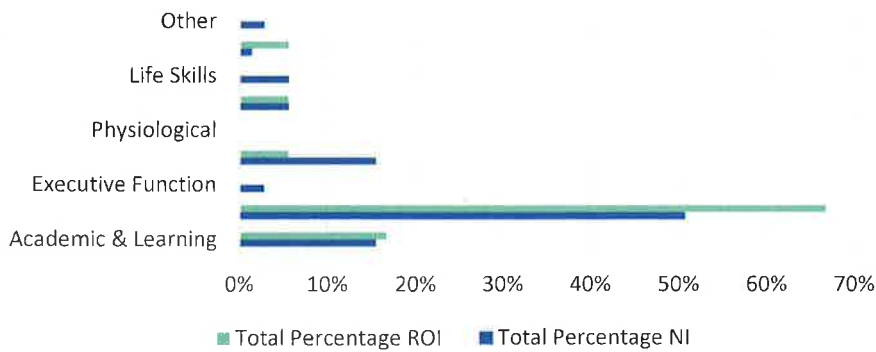
## Middletown Centre for Autism Limited Chief Executive's Report for the Year (continued)

### Demographic Information 2022

MCA Referral			Diagnosis		Gender		Age		Average Hours of Contact	
Referral Type	Numbers	Data Total Omitted	Autism	Asperger's	Male	Female	Age Range	Average Age	Direct Hours	Indirect Hours
NI Individual	201-239	7 32	31	1	28	4	5.11– 15.1	10.3	73	125
ROI Individual	61-71	0 11	10	1	8	3	7.1–16	12.5	117.93	222.8
NI Whole School	N/A	1 438					primary	N/A	169.25	278

Table 1: Demographic Information

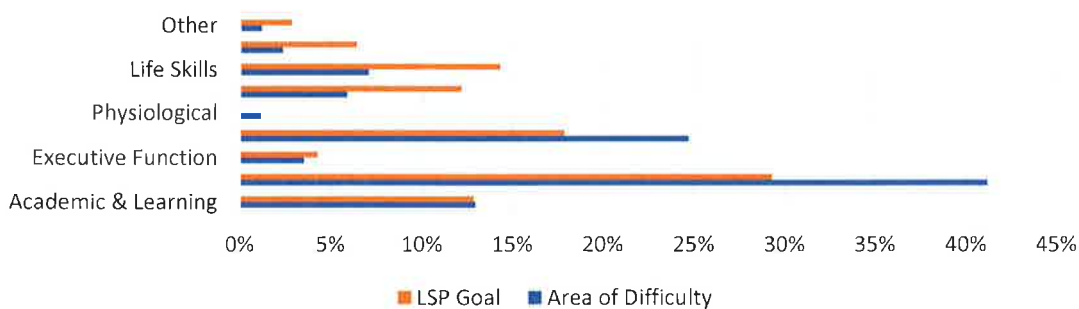
### Chart 1: Reason for Referral



### Individual Referral Programme

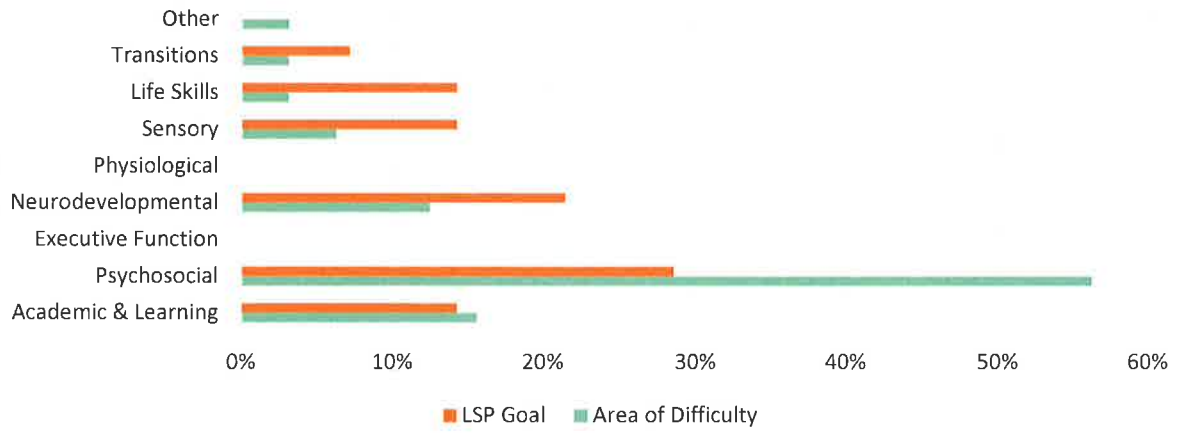
Though all goals are highly individualised and specific to each referral, Charts 2 and 3 present the common themes of areas of difficulty and the percentage of goals set for each theme compared to the reported areas of difficulty for each individual referral.

### Chart 2: Main Area of Difficulty and LSP Goals for Referrals from NI

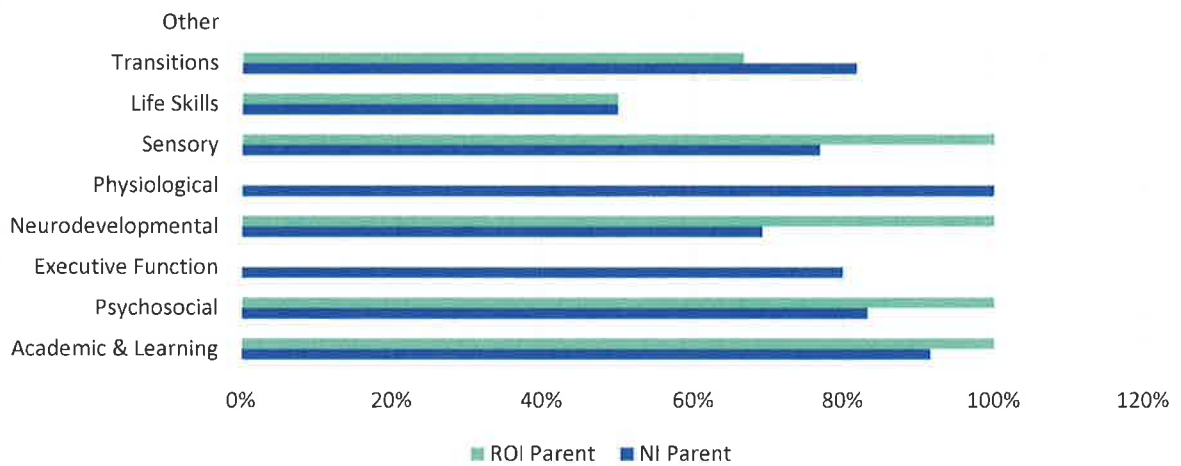


**Middletown Centre for Autism Limited  
Chief Executive's Report for the Year (continued)**

**Chart 3: Main Area of Difficulty and LSP Goals for Referrals from ROI**

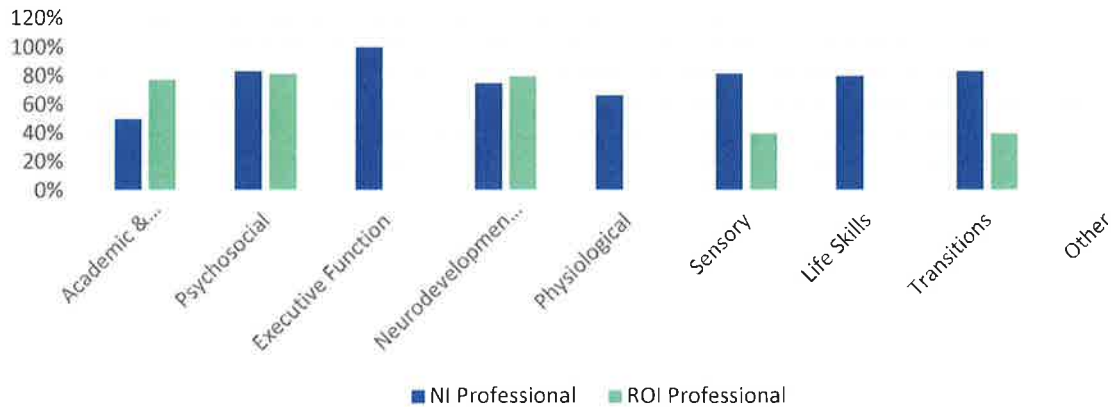


**Chart 4: Parent Rating of Level of Improvement in Area of Difficulty as 'as expected' or higher**



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

Chart 5: Professional Rating of Level of Improvement in Area of Difficulty as 'as expected' or higher



### Whole School Programme

Within the Whole School Programme, the school, in collaboration with Centre staff use a structured assessment designed by MCA 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 concentrate on specific needs, they all include 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)

As part of the Whole School Programme which utilises the PACS Model (Ferguson et al., 2019), the school, in collaboration with Centre staff use a structured assessment document designed by MCA to evaluate autism skills and needs within the school, pre and post MCA Centre intervention.

The MCA Framework focus' on 5 key areas within the school:

- Staff Development
- Inclusive School Culture
- Understanding the Individual
- Autism Competent Environment
- Teaching and Learning

Each of the key areas were rated as follows:

- Not yet developed
- Emerging
- Developing
- Developed to a high standard

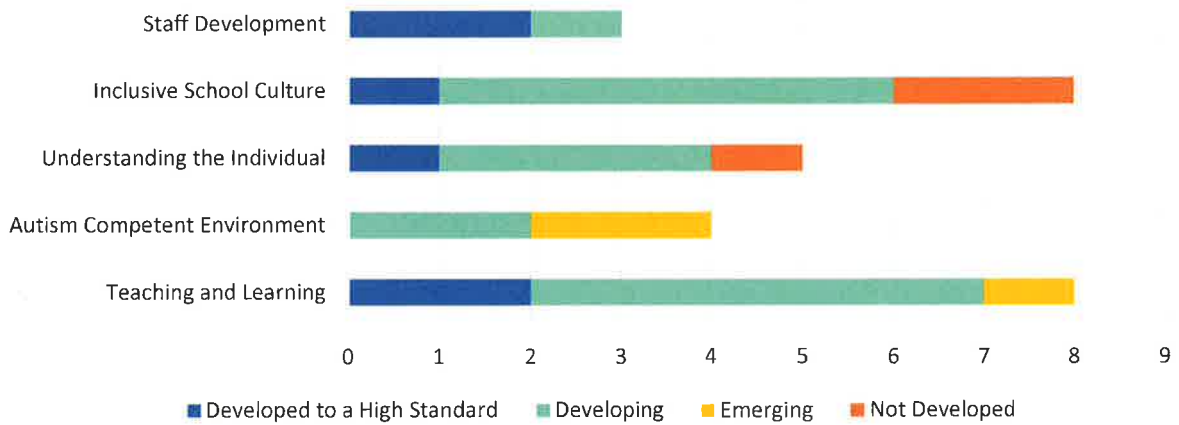
## Middletown Centre for Autism Limited Chief Executive's Report for the Year (continued)

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

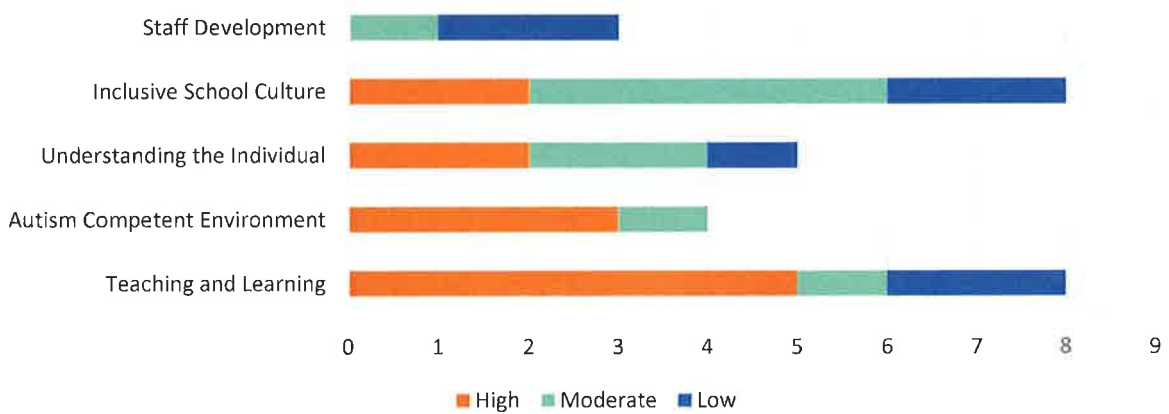
Chart 8 and 9 shows the baseline data, which indicated that the main priority areas for development were Teaching and Learning and creating an Autism Competent Environment. Most competencies within these areas were described as 'Developing' (n=7) and being of 'High' priority (n=8).

Other core areas for development included Understanding the Individual and Inclusive School Culture, with most of the competencies 'Developing' (n=8) or 'Not Yet Developed' (n=3), and of 'High' (n=4) to 'Moderate' (n=6) priority.

**Chart 8: Level of Development of Key Areas in Whole School Framework pre MCA**



**Chart 9: Priority Level of Key Areas in Whole School Framework pre MCA**



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

Chart 10: Level of Development post MCA Programme

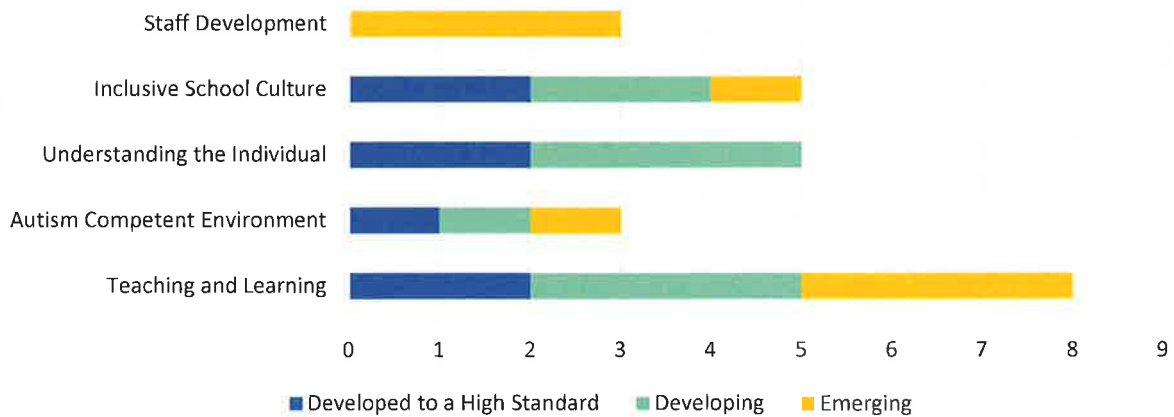
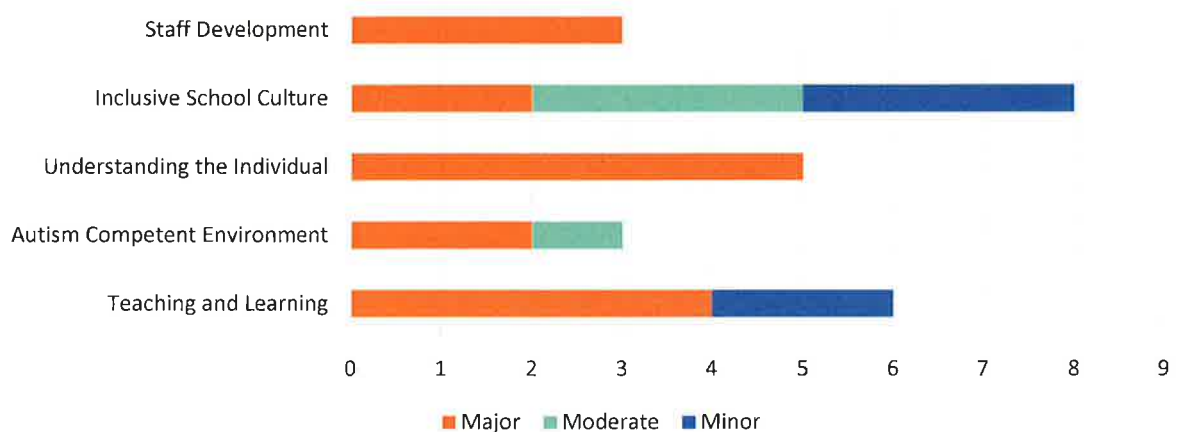


Chart 11: Priority Rating Post MCA Programme



Changes were seen post-whole school support (Chart 10 and 11), in terms of both level of development and priority rating. This included more competencies 'Developed to a High Standard' in the areas of Autism Competent Environment (n=1) and Understanding the Individual (n=2). More competencies overall were rated as 'Emerging' (n=8) post-intervention compared to baseline (n=3), and as 'Major' priority (n=16).

### Looking to the future: Key Priority Areas

Listening to the autistic voice: Involving the autism community in research and service evaluation increases the real-world translation and impact of findings and has the potential to improve and focus service delivery. To ensure MCA are developing supportive training packages and focussing efforts on areas of priority identified by the autism community, the Centre conducted an Ireland wide survey via social media to elicit 'what matters most' to young autistic people, their families, and supportive professionals

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

The results of this survey based on the views of 800 young autistic people, parents, and professionals, identifies the need for increased specialist training in autism for educational professionals, to improve understanding of autism and best practices to enable inclusion in education. Additionally, training should focus on the areas of supporting friendships, emotional regulation, the sensory environment, and emotional wellbeing.

To improve our understanding of the young person, MCA have been in contact with 'Autism Level Up' (Dr. Amy Laurent and Dr. Jacquelyn Fede) to support the design of measurement tools that increase understanding of the young person referred to MCA. This has resulted in the development of three tools which are currently being piloted across the Learning Support & Assessment team:

- A student Scale
- A parent inventory
- A professional inventory

Online Service Development: This report has highlighted the preference of service users for online training delivery compared to the traditional face to face training sessions. At least two thirds of parents and professionals attending MCA training sessions stated they preferred online delivery methods.

Considering this growing trend, MCA will continue to offer training through online platforms. In addition, MCA will consider the delivery of the MCA conference and other training packages.

MCA will continue to develop and disseminate material that supports inclusive practice online, such as podcasts, resources, and social media content.

Proactively engaging external stakeholders: The Centre's LSA team will continue to foster relationships with outside stakeholders during the LSA referral programmes, thus ensuring all parties, particularly the referred young person, feel supported through the 'end of referral programme' transition.

Capacity Building: The continued demand for the LSA Whole School Programmes and the continued need for advanced training (as expressed most recently in the MCA survey 'Inclusive Education: What Matters Most') with half of teachers reporting that they need more training to effectively support autistic children and young people in school, evidence the need for schools to continually evaluate and improve inclusive best practices.

Engaging in the MCA Accreditation Award enables schools to appraise and advance their practice. This autism specific quality assurance programme of support and development challenges schools to maintain the good practice fostered through the Whole School Referral programme, to reflect on their current practice and build capacity in the best inclusive systems.

In addition, MCA continues to offer specialist knowledge and build autism capacity through three post graduate courses in Mary Immaculate College, Limerick and Stranmillis University College, Belfast. The success of these courses and increasing demand for higher level opportunities has led to the development of the Masters in Autism Studies (Mary Immaculate College, Limerick) which plans to commence in September 2022.

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

Supporting evidence based best autism practice: The National Council for Special Education, Ireland, have recommended Middletown Centre for Autism (p.149 NCSE Policy Advice 2016) conduct a systematic literature review to evaluate the evidence from research in educational provision for autistic children and young people. This review will evaluate supportive educational practices for autistic children and young people published between January 2014 - July 2021, to update the previous reviews completed by Bond et al (2016) evaluating research published between 2008 – 2013; and Parsons et al (2009) appraising research published between 2002 - 2008.

Like the previous reviews, the review will inform everyday practice in educational settings where employing the most effective evidence-based practice is particularly important, given the significant quality of life implications for autistic children and young people and the economic and logistical constraints faced by schools. The review is currently underway and will be completed by September/October 2022.

In addition, the Centre in partnership with Mary Immaculate College Limerick, have created a special edition research bulletin comprising research summaries written by students on the Graduate Diploma in Autism Studies. This bulletin celebrates the continued professional development of the students and reviews studies on topics supported by evidence to be important to the autism community. The success of this bulletin may give rise to MCA supporting the publication of other new autism researchers in the future.

### **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 has 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 the delivery of a major international conference, 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 is my fifteenth Annual Report as CEO of the Middletown Centre for Autism, and it will also be my last as I shall be retiring at the end of August 2022. I have had the privilege of leading this Centre since it opened in April 2007 and of seeing the development of a Centre that provides meaningful, research-based specialist services to the autism community across the island of Ireland. I have been so proud of being part of a Centre that truly makes a difference to the lives of the young people we have the privilege of assisting. None of this would have been possible without the support of successive Boards of Directors and Departmental officials whose commitment to the Centre and its values have never been in doubt. Most significantly however has been the impact of a staff team whose knowledge, compassion and empathy is matched only by their professionalism. I have been immensely proud to be part of this team and I wish them and all those involved with the Centre every success for the future.



**Mr JG Cooper OBE**  
Chief Executive

Date: 23 August 2022



# **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 Centre, 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.

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, Ireland (DE Ireland);
- 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 both Departments 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.

### **Ministerial Directions**

The Centre can confirm that it was not subject to any Ministerial Directions during 2021-22.

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

The Board of the Centre complies with 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 which will be completed using the Director Competency Framework, developed by the Institute of Directors in April 2022.

Following its appointment in April 2021, the Board undertook a review of its current governance arrangements at its meeting in June 2021 and at its two-day workshop in November 2021. This included a review of the terms of reference for all Board Committees. The Board has retained the current Committee structure for 2022 – 2023.

## **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 DE Ireland nominees and five are DENI appointments. 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 both Departments. In April 2012 it was announced that the Centre would become a non-departmental public body in Northern Ireland.

## **Middletown Centre for Autism Limited Governance Statement (continued)**

In 2021/22 the Board met on ten occasions; seven of these meetings were held online and the other three were face-to-face.

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

The Centre's governance framework is described in the MSFM (Management Statement and Financial Memorandum) 2019 and is reflected in the Centre's operational policies and procedures and compliance with the guidance issued by the Departments. 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 Board has been reconstituted in April 2021, with eight new members appointed by the funding Departments. The Board has effectively commenced work; it has completed an induction programme and agreed a detailed schedule of meetings to allow it to discharge its duties, has agreed a business plan for 2022 – 2023 and has completed a self-assessment of its first years' work. The Board is now engaged in planning for a significant change in the leadership of the Centre during 2022 – 2023 as the current Chief Executive has announced his retirement with effect from 31 August 2022. The Board is actively engaged with both Departments to secure the appointment of a new chief executive.

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 advises the Board and CEO on the strategic processes for internal control, accounting policies and the annual accounts.

## **Middletown Centre for Autism Limited Governance Statement (continued)**

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 completed in April 2022 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.

### **The Service Planning and Assurance Committee**

The Service Planning and Assurance Committee is chaired by a Non-Executive Director and consists of three Non-Executive Directors. The Committee met four times, 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
- Any education inspection audit or activity
- The Centre's quality assurance processes and
- Complaints received in relation to service provision or delivery.

## **Middletown Centre for Autism Limited Governance Statement (continued)**

### **Board and Committee Attendance Record**

100% Attendance at the meetings of the Board and its sub committees was as follows:

	<b>Board</b>	<b>Audit &amp; Gov</b>	<b>SPAC</b>	<b>F&amp; P</b>
<b>Rosemary Steen</b>	10	n/a	n/a	n/a
<b>Sheila Darling</b>	10	4	n/a	n/a
<b>Dorothy Angus</b>	10	4	n/a	n/a
<b>Irene Murphy</b>	10	n/a	4	n/a
<b>Maureen Costello</b>	10	n/a	n/a	2
<b>Johnny Murphy</b>	10	n/a	n/a	2
<b>Jim Mulkerrins</b>	10	n/a	4	n/a
<b>Dervla Tierney</b>	10	4	n/a	n/a
<b>Daithí Murray</b>	10	n/a	4	n/a
<b>Colin Millar</b>	10	n/a	n/a	2

### **Board Tenure**

The Terms of Appointment of the Chair, Vice Chair and Non-Executive Directors Commenced on 1 April 2021 when the Chair, Vice Chair and six new Non-Executive Directors were appointed. Two existing Non-Executive Directors Mrs D Angus and Mrs Irene Murphy were reappointed to the Board. The Boards tenure will end in March 2024.

### **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 accurately reflected in the management of business at all levels within the organisation.

#### **The impact of the Coronavirus Pandemic**

The outbreak of the Coronavirus pandemic 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. Most training programmes in the 2021-2022 business plan have been delivered online 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, to comply with the advice and extant regulation throughout 2021 – 2022. At all times the Centre has continued to provide this service during 2021 – 2022.

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.

## **Middletown Centre for Autism Limited Governance Statement (continued)**

The Centre, following the introduction of new Covid guidelines in October 2020, introduced a system of reimbursement for staff to cover additional household expenses incurred arising from working at home; the payment was in line with HMRC guidance and guidance received from DE's Financial Reporting Team (11 May 2020) and was approved by the Board in October 2020. These payments ended in March 2022. The Centre will where such circumstances arise in future, continue to follow the Departments guidance in respect of such payments.

### **Business Planning**

The Board, each year in one meeting, review the planning framework for the next annual business plan. This was the focus of discussion at the Board's March 2021 meeting and this work has been used by the Chief Executive and Senior Management Team in preparing the annual business plan framework for 2021-2022. 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.

Both departments guidance in relation to business planning for arm's length bodies is considered and specific Departmental objectives and requirements are included for each jurisdiction. 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. A new DE (NI) Corporate Plan is currently under development; once drafted, consulted upon and finalised, the Centre will revise its own Corporate Plan ensuring that it aligns with the Department's. The current 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 4 deemed partially achieved (20 out of 24) 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.

All risks have action plans in place to reduce the risk to minor levels in terms of impact and likelihood.

The Board have identified a 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 regularly 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 has commenced in September 2021 and will be completed in 2022.

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 by the SMT (Senior Management Team) and this process is used to identify new risks as well as reviewing existing risks.

## **Middletown Centre for Autism Limited Governance Statement (continued)**

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 both Departments' 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 2021/22

Risk management is integral to the training for all staff, as relevant to their grade, both at induction and in service. During 2021-22 Risk Management training was completed by the Board and all senior members of staff and in addition Michelle Anderson, Head of Group Internal Audit and Fraud Investigation (GIAFIS) in the NICS, in September 2021, provided Board members with an overview of Risk management across the Public Sector in N Ireland, and confirmed that the Centre's risk management approach was in line with expected public sector practice. 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.

The Audit and Governance Committee has commenced a detailed review of the Centre's current Risk Management Policy and Corporate Risk Register and will complete this in 2022.

### **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 2021/2022.

During the year no 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 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 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, defining 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 2021/2022.

### **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 receives 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, provided by an external Audit company, which operates in accordance with Public Sector Internal Audit Standards. The Board also reviews reports arising from external inspections and assessments, endorses the relevant action plans and monitors progress against the action plans.

During the year, the Audit and Governance Committee put in place a substantial programme of work which ensured that there were robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the organisation. This included a review of the 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 2021/2022, Internal Audit reviewed the following systems:

<b>Internal Audit Work</b>	<b>Work completed</b>	<b>Audit outcome</b>	<b>Recommendations</b>
<b>HR Strategy/Succession Planning</b>	Completed	<b>Satisfactory</b>	<b>No priority 1 recommendations 3 priority 2 recommendations</b>
<b>Effect of Covid 19 on the core business</b>	completed	<b>Satisfactory</b>	<b>No priority 1 recommendations 2 priority 2 recommendations 2 priority 3 recommendations</b>
<b>Payroll</b>	Completed	<b>Satisfactory</b>	<b>No recommendations</b>
<b>Follow up Review</b>	completed	<b>Satisfactory</b>	<b>No priority 1 recommendations 1 priority 2 recommendation 4 priority 3 recommendations</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 2021 -2022, 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 FPM Accountants Limited and the certificate and report to the Northern Ireland Assembly and Dáil Éireann is included on pages 38 to 41. 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 both Departments 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."

## **Middletown Centre for Autism Limited Governance Statement (continued)**

### **Other Independent Assurances received in 2021 – 2022.**

#### **Meeting Higher Education Accreditation Standards**

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. Both courses meet Higher Education Accreditation standards.

#### **Service Evaluation**

Service evaluation and the monitoring of service delivery is dependent upon the use of robust data and information. The Centre in 2016 as part of its ICT strategy has created and continues to develop a robust data base to support service delivery, provide monitoring data and to provide data to enable the Centre's research team undertake evaluation of the impact and outcomes of the Centre's services. The Centre has also adopted the strategy of regularly commissioning independent evaluations of its work to provide independent assurance to the Board and the Centre's stakeholders to ensure that out comes reported are valid and robust.

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. Internal audit also reported on data quality in its 2018 – 2019 Audit plan; one of the audit objectives was to specifically evaluate the integrity of data used in the monitoring of quality processes. The audit outcome was satisfactory.

#### **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.

## **Middletown Centre for Autism Limited Governance Statement (continued)**

### **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 2021 -2022.

### **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.

### **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) between the EU and UK. This impacts on the services provided by the Centre in both jurisdictions and the Centre is working on a resolution at present. The Centre has concluded a data sharing agreement with the National Council for Special Education, signed on 7 January 2022. The Centre anticipates that some further issues may arise due to changes in legislation in the UK and or EU; three areas of concern have been identified: possible impacts on research with UK based Higher Education partners who may be excluded from EU research funds: possible restrictions on EU based citizens resident in Ireland whose travel to N Ireland may require some form of visa and possible additional insurance requirements in respect of the Centre's work in Ireland arising from changes to the UK financial regulatory requirements and / or additional EU regulations.

### **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 2021/2022.



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

Date: 23 August 2022

## **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 NI for those Directors appointed by the Department and on such conditions as determined by the Department of Education Ireland for those Directors appointed by the Department of Education Ireland.

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 NI or Department of Education Ireland. 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 NI and Department of Education Ireland.

### **Staff Service Contracts**

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

### **Benefits in Kind**

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

**Middletown Centre for Autism Limited**

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

**for the year ended 31 March 2022**

<b>Officials</b>	<b>2022</b>			<b>2021</b>			<b>Total</b>
	<b>Salary £</b>	<b>Bonus Payments £</b>	<b>Benefits In Kind £</b>	<b>Salary £</b>	<b>Bonus Payments £</b>	<b>Benefits In Kind £</b>	
Mr James G Cooper OBE <i>Chief Executive</i>	72,224	-	-	70,988	-	-	88,728
Dr Fiona McCaffrey	65,971	-	-	64,976	-	-	77,505
Mrs Lorraine Scott	65,690	-	-	64,514	-	-	77,043
Mr James Lennon	65,690	-	-	64,566	-	-	77,095



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**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)**

**Opinion**

We have audited the financial statements of Middletown Centre for Autism Limited (the "company") for the year ended 31 March 2022 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 2022 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.

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.

**Award Winning Advice...**



**FPM ACCOUNTANTS LTD, AN AAB GROUP COMPANY**  
NI Reg No: 022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

**PARTNERS:** Teresa Campbell FCA, Paddy Harby FCA, Seamas Keating FCA FABRP, Feargal McCormack FCA, Gary Digney FCA PIP, Michael Farrell FCA, Lowry Grant FCA, Michelle Hawkins FCA, Malachy McLemon FCA CTA

**DIRECTORS:** Karen Coulter FCA, Raymond McKeown, Brenda O'Hare FCA, Ciara Reilly FCA, Ashok Thomas ACA

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**Middletown Centre for Autism Limited – NI063661  
Independent Auditors Report to the members of  
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Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

**Opinion on other matter prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

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**Middletown Centre for Autism Limited – NI063661  
Independent Auditors Report to the members of  
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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.

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.

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**Middletown Centre for Autism Limited – NI063661  
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- 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.

**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.

*Teresa Campbell*

**Teresa Campbell (Senior Statutory Auditor)**  
for and on behalf of  
**FPM Accountants Limited**  
**Chartered Accountants & Statutory Auditors**  
Dromalane Mill  
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**Date:** 23 August 2022

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## Middletown Centre for Autism Limited

### Income Statement

for the year ended 31 March 2022

	Notes	2022 £	2022 €	2021 £	2021 €
Income		2,504,903	2,956,161	2,438,000	2,808,481
Administrative expenses		2,503,724	2,954,782	2,324,309	2,674,897
Surplus before taxation	5	1,179	1,379	113,691	133,584
Taxation	7	-	-	(21,284)	(25,008)
Surplus for year		1,179	1,379	92,407	108,576

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 2022

	Note	2022 £	2022 €	2021 £	2021 €
Surplus for the year		1,179	1,379	92,407	108,576
Actuarial gains / (losses) on defined benefit pension scheme	11	-	-	(2,163,000)	(2,541,477)
Adjustment to deferred pension funding	11	-	-	2,163,000	2,541,477
Total comprehensive income for the year		<u>1,179</u>	<u>1,379</u>	<u>92,407</u>	<u>108,576</u>

# Middletown Centre for Autism Limited

## Statement of Financial Position

as at 31 March 2022

	Notes	2022 £	2022 €	2021 £	2021 €
<b>Fixed assets</b>					
Tangible assets	8	435,702	516,467	312,996	367,763
<b>Current assets</b>					
Debtors	9	232,843	276,008	85,350	100,284
Cash at bank and in hand		69,682	82,599	166,792	195,977
		302,525	358,606	252,142	296,261
<b>Creditors: amounts falling due within one year</b>	10	(183,812)	(217,884)	(134,608)	(158,161)
<b>Net current assets</b>		118,713	140,723	117,534	138,100
<b>Total assets less current liabilities</b>		554,415	657,190	430,530	505,863
<b>Long term liabilities</b>					
Deferred credits - capital grants	12	(435,702)	(516,467)	(312,996)	(367,764)
Deferred pension funding	11	3,013,000	3,571,513	3,013,000	3,540,208
Pension liabilities	11	(3,013,000)	(3,571,513)	(3,013,000)	(3,540,208)
		(435,702)	(516,467)	(312,996)	(367,764)
<b>Net assets</b>		118,713	140,723	117,534	138,100
<b>Reserves</b>					
Income and expenditure account		118,713	140,723	117,534	138,100
<b>Members' funds</b>		118,713	140,723	117,534	138,100

These financial statements were approved by the board of directors and authorised for issue on 23 August 2022 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 2022

	Income and Expenditure Account		Pension Liability Reserve		Total	
	£	€	£	€	£	€
<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 2021	<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 2021 Restated	<u>117,534</u>	<u>138,100</u>	-	-	<u>117,534</u>	<u>138,100</u>
<b>Year ended 31 March 2022:</b>						
Surplus for the year	1,179	1,379	-	-	1,179	1,379
At 31 March 2022	<u>118,713</u>	<u>139,480</u>	-	-	<u>118,713</u>	<u>139,480</u>
Exchange movement	-	1,243	-	-	-	1,243
At 31 March 2022 Restated	<u>118,713</u>	<u>140,723</u>	-	-	<u>118,713</u>	<u>140,723</u>

## Middletown Centre for Autism Limited

### Statement of Cash Flows

for the year ended 31 March 2022

		2022 £	2022 €	2021 £	2021 €
<b>Cash flows from operating activities</b>					
Cash generated from operations	13	(81,794)	(96,956)	55,567	65,290
Income taxes (paid) / received					
<b>Net cash inflow from operating activities</b>		(81,794)	(96,956)	55,567	65,290
<b>Investing activities</b>					
Purchase of tangible fixed assets		(211,133)	(250,270)	(70,985)	(83,406)
Capital funding received		211,133	250,270	70,985	83,406
<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>		(81,794)	(96,956)	55,567	65,290
Cash and cash equivalents at 1 April 2021		166,792	195,977	95,910	108,362
Cash and cash equivalents at 31 March 2022		69,682	99,021	166,792	173,652
Exchange movement		-	(16,422)	-	22,325
Cash and cash equivalents at 31 March 2022 restated		69,682	82,599	166,792	195,977

# Middletown Centre for Autism Limited

## Notes to the financial statements

### for the year ended 31 March 2022

#### 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 statements 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 2022**

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 2022**

##### ***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 2022

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 2022**

##### 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 was independently valued at 31 March 2021. 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 2022**

##### ***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 income of the company for the year has been derived from funding received from Department of Education NI and Department of Education Ireland plus sundry earned income.

#### **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 2022

#### 5 Operating surplus / (deficit)

	2022 £	2022 €	2021 £	2021 €
Operating surplus / (deficit) is stated after charging:				
Depreciation of tangible fixed assets	88,428	104,820	76,549	89,943
Loss/(profit) on foreign currencies	-	12	-	(2,616)
Fees payable to the company's auditors for the audit of the company's financial statements	7,236	8,540	6,882	7,928
Amortisation of capital funding	<u>(88,428)</u>	<u>(104,820)</u>	<u>(76,549)</u>	<u>(89,943)</u>

#### 6 Employees

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

	Staff Nos 2022	2022 £	2022 €	Staff Nos 2021	2021 £	2021 €
Remuneration of senior management	4	357,976	422,466	4	351,874	405,345
Other employees remuneration (including subcontractors)	40	1,716,545	2,025,780	38	1,591,933	1,833,845
	<u>44</u>	<u>2,074,521</u>	<u>2,448,246</u>	<u>42</u>	<u>1,943,807</u>	<u>2,239,190</u>

Their aggregate remuneration comprised:

	2022 £	2022 €	2021 £	2021 €
Wages, salaries & subcontract costs	1,633,946	1,928,302	1,515,427	1,745,713
Social security costs	149,843	176,838	145,344	167,431
Pension costs	290,731	343,107	283,036	326,046
	<u>2,074,521</u>	<u>2,448,246</u>	<u>1,943,807</u>	<u>2,239,190</u>

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

	2022 £	2022 €	2021 £	2021 €
Department of Education N Ireland	10,000	11,854	10,000	11,520
Department of Education Ireland	-	-	-	-

One Director, a nominee of the Department of Education Ireland, as Public/Civil Servant 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 2022

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	£66,424 - £71,912
Heads of Division (3)	Scale 58 - 61	£62,348 - £65,378

#### 7 Taxation

	2022 £	2022 €	2021 £	2021 €
<u>Analysis of charge in the year:</u>				
<b>Current tax:</b>				
Corporation tax at 19% (2021: 19%)	-	-	21,284	25,008
Tax on profit on ordinary activities	-	-	21,284	25,008

#### 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% (2021: 19%). The differences are explained below:

	2022 £	2022 €	2021 £	2021 €
Profit/ (loss) on ordinary activities before tax	1,179	1,379	113,691	133,584
Profit / (loss) on ordinary activities multiplied by the standard rate of corporation tax in the UK at 19% (2021: 19%)	224	262	21,601	25,381
<b>Effects of:</b>				
Movement in pension accrual	(224)	(262)	(318)	(373)
Current tax charge for the year	-	-	21,284	25,008

## Middletown Centre for Autism Limited

### Notes to the financial statements (continued)

for the year ended 31 March 2022

#### 8 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Telecoms £	Building Improvement £	Total £	Total €
<b>Cost</b>						
At 1 April 2021	225,838	388,514	17,449	440,214	1,072,015	1,245,723
Additions	8,371	56,733	-	146,029	211,133	250,270
At 31 March 2022	234,209	445,247	17,449	586,243	1,283,148	1,495,993
<b>Depreciation and impairment</b>						
At 1 April 2021	159,951	302,912	17,449	278,707	759,019	880,639
Charge for year	7,371	46,722	-	34,335	88,428	89,943
At 31 March 2022	167,322	349,634	17,449	313,042	847,447	970,582
<b>Net Book Value at 31 March 2022</b>	66,887	95,613	-	273,201	435,702	525,411
Currency Translation Adjustment	-	-	-	-	-	(8,944)
<b>Net Book Value at 31 March 2022 Restated</b>	66,887	95,613	-	273,201	435,702	516,467
Net Book Value at 31 March 2021	65,887	85,602	-	161,507	312,996	367,763

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 2022

#### 9 Debtors

<b>Amounts falling due within one year:</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
Debtors	173,203	205,310	69,070	81,156
Prepayments	53,672	63,622	16,280	19,129
Corporation tax repayable	5,968	7,075	-	-
	<u>232,843</u>	<u>276,008</u>	<u>85,350</u>	<u>100,284</u>

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
Sundry creditors and accruals	183,812	217,884	119,292	140,165
Corporation tax	-	-	15,316	17,996
	<u>183,812</u>	<u>217,884</u>	<u>134,608</u>	<u>158,161</u>

#### 11 Deferred Pension Funding

There is a funding guarantee between NILGOSC, Department of Education N Ireland and Department of Education 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>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
At 1 April 2021	3,013,000	3,540,208	850,000	960,354
Increase / (Decrease) in Deferred Funding of Pension Scheme Asset	-	-	2,163,000	2,541,477
At 31 March 2022	<u>3,013,000</u>	<u>3,540,208</u>	<u>3,013,000</u>	<u>3,501,831</u>
Exchange movement	-	31,306	-	38,377
At 31 March 2022 Restated	<u>3,013,000</u>	<u>3,571,513</u>	<u>3,013,000</u>	<u>3,540,208</u>

#### Provisions for liabilities

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
At 1 April 2021	3,013,000	3,540,208	850,000	960,354
Revaluation of Pension Scheme Assets	-	-	2,163,000	2,541,477
At 31 March 2022	<u>3,013,000</u>	<u>3,540,208</u>	<u>3,013,000</u>	<u>3,501,831</u>
Exchange movement	-	31,306	-	38,377
At 31 March 2022 Restated	<u>3,013,000</u>	<u>3,571,513</u>	<u>3,013,000</u>	<u>3,540,208</u>



**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2022**

**12 Capital funding deferred**

	2022 £	2022 €	2021 £	2021 €
<b>Capital funding received and receivable</b>				
At 1 April 2021	1,072,015	1,245,723	1,001,030	1,162,318
Increase in year	211,133	250,270	70,985	83,406
At 31 March 2022	<u>1,283,148</u>	<u>1,495,994</u>	<u>1,072,015</u>	<u>1,245,724</u>
<b>Amortisation</b>				
At 1 April 2021	(759,019)	(880,639)	(682,470)	(790,696)
Amortised in year	(88,428)	(89,943)	(76,549)	(89,943)
At 31 March 2022	<u>(847,447)</u>	<u>(970,582)</u>	<u>(759,019)</u>	<u>(880,639)</u>
<b>Net Book Value</b>				
At 31 March 2022	435,702	525,412		
Currency Translation Adjustment	-	(8,944)		
At 31 March 2022 Restated	<u>435,702</u>	<u>516,467</u>		
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>

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**

	2022 £	2022 €	2021 £	2021 €
Surplus / (deficit) for the year after tax	1,179	1,379	92,407	108,576
<b>Adjustments for:</b>				
Taxation charged / (received)	-	-	21,284	25,008
Depreciation charge	88,428	104,820	76,549	89,943
Transfer from capital grant reserve	(88,428)	(104,820)	(76,549)	(89,943)
<b>Movement in working capital:</b>				
Increase in debtors	(147,493)	(175,723)	(52,519)	(64,152)
Decrease in creditors	64,520	77,718	(5,606)	(947)
Currency translation adjustment	-	(331)	-	(3,195)
<b>Cash generated from operations</b>	<u>(81,794)</u>	<u>(96,956)</u>	<u>55,567</u>	<u>65,290</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 2022

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.

<i>Key assumptions</i>	<b>2022</b>	<b>2021</b>
	%	%
Discount rate	2.1	2.1
CPI inflation	2.7	2.7
Pension increases	2.7	2.7
Pension accounts revaluation rate	2.7	2.7
Salary increases	4.2	4.2
 <i>Mortality assumptions</i>	 <b>2022</b>	 <b>2021</b>
<b>Males</b>		
Member aged 65 at accounting date	21.9	21.9
Member aged 45 at accounting date	23.3	23.3
<b>Females</b>		
Member aged 65 at accounting date	25.1	25.1
Member aged 45 at accounting date	26.5	26.5
 <i>Amounts taken to other comprehensive income</i>	 <b>2022</b>	 <b>2021</b>
	£	£
Actuarial changes related to obligations	-	2,163,000
Total costs	-	2,163,000
	<hr/> <hr/>	<hr/> <hr/>
 The amounts included in the balance sheet arising from the company's obligations in respect of the defined benefit plan are as follows:	 <b>2022</b>	 <b>2021</b>
	£	£
Present value of defined benefit obligations	3,013,000	3,013,000
Deficit in scheme	3,013,000	3,013,000
	<hr/> <hr/>	<hr/> <hr/>
 <i>Movements in the present value of the defined benefit obligations</i>	 <b>2022</b>	 <b>2021</b>
	£	£
Liabilities at 31 March 2021	3,013,000	3,013,000
Movement	-	2,163,000
	<hr/> <hr/>	<hr/> <hr/>
 <i>The defined benefit obligations arise from plans funded as follows:</i>	 <b>2022</b>	 <b>2021</b>
	£	£
Wholly unfunded obligations	3,013,000	3,013,000
Wholly or partly funded obligations	-	-
	<hr/> <hr/>	<hr/> <hr/>

A guarantee agreement dated 16 November 2007 is in place between NILGOSC, Department of Education N Ireland and Department of Education 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 N Ireland and the Department of Education Ireland.

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2022**

**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 2021/22 Holiday Pay provision has been estimated by the Middletown Centre for Autism and covers the period from November 1998 to March 2022.

<b>15 Cash and cash equivalents</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
Cash and bank balances	69,682	82,599	166,792	195,977

<b>16 Financial instruments</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
The company has the following financial instruments:				
Other receivables	226,875	268,932	85,350	100,284
Other creditors	183,812	217,884	119,292	140,165

**17 Related party transactions**

There were no related party transactions requiring disclosure in the year ended 31 March 2022.

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 2022**

**Middletown Centre for Autism Limited**  
**Detailed Income and Expenditure Account**  
**for the year ended 31 March 2022**

	2022 £	2022 €	2021 £	2021 €
<b>Income</b>				
Grants received from Department of Education N Ireland	1,224,000	1,444,503	1,219,000	1,404,240
Grants received from Department of Education Ireland	1,224,000	1,444,503	1,219,000	1,404,240
Sundry income	56,903	67,154	-	-
	<u>2,504,903</u>	<u>2,956,161</u>	<u>2,438,000</u>	<u>2,808,481</u>
<b>Overhead expenses</b>				
Administration	2,408,422	2,842,311	2,248,591	2,587,673
Establishment	94,730	111,796	75,262	86,699
Depreciation	-	-	-	-
Interest payable and similar charges	572	675	456	525
	<u>2,503,724</u>	<u>2,954,782</u>	<u>2,324,309</u>	<u>2,674,897</u>
Surplus	<u>1,179</u>	<u>1,379</u>	<u>113,691</u>	<u>133,584</u>

Details of capital grants received are disclosed in Note 12.

## Middletown Centre for Autism Limited

### Overhead Expenses

for the year ended 31 March 2022

	2022 £	2022 €	2021 £	2021 €
<b>Administration</b>				
Salaries & wages	2,074,521	2,448,246	1,943,807	2,239,190
Audit & accountancy	18,762	22,142	19,942	22,972
Subscriptions	16,518	19,494	18,094	20,844
Teaching materials	24,813	29,283	21,204	24,426
DFP procurement	611	721	694	800
Catering supplies	414	489	348	401
Computer expenses, ICT support & training	51,609	60,906	69,928	80,554
Travel & subsistence	97,567	115,144	39,807	45,856
Training provision	64,045	75,583	56,641	65,248
Conference expenses	-	-	12,600	14,515
Recruitment	10,141	11,968	139	160
Legal, professional & consultancy	2,015	2,378	-	-
Advertising & service promotion	4,065	4,797	19,715	22,711
Telephone	30,921	36,491	29,015	33,424
Printing, postage & stationery	5,288	6,241	8,833	10,175
Cleaning & hygiene	2,201	2,598	1,167	1,344
(Profit) / loss on foreign exchange	-	12	-	(2,616)
General office supplies	4,931	5,819	6,658	7,670
	<u>2,408,422</u>	<u>2,842,311</u>	<u>2,248,591</u>	<u>2,587,673</u>
<b>Establishment</b>				
Light & heat	43,640	51,502	28,239	32,531
Repairs & maintenance	14,395	16,988	11,758	13,545
Insurance	35,596	42,009	34,525	39,771
Rates	1,099	1,297	740	852
	<u>94,730</u>	<u>111,796</u>	<u>75,262</u>	<u>86,699</u>
<b>Depreciation</b>				
Fixtures and fittings	7,371	8,737	6,917	8,127
Computer equipment	46,722	55,383	42,792	50,280
Telecoms equipment	-	-	-	-
Building improvements	34,335	40,700	26,840	31,536
Release of deferred income	(88,428)	(104,820)	(76,549)	(89,943)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Interest payable and similar charges</b>				
Bank charges	572	675	456	525