



CENTRE FOR AUTISM  
MIDDLETOWN

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2014



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## FOREWORD FOR THE YEAR ENDED 31 MARCH 2014

The annual accounts for the year ended 31 March 2014 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 following the completion of a detailed Memorandum of Understanding agreed between the Department of Education (Northern Ireland) and the Department of Education and Skills (Ireland) in 2004 and the appointment of the Centre's first Board of Directors and Chief Executive in 2007.

### The Centre is established as a company limited by guarantee.

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

The original plans for the Centre's development have been reviewed by officials from both departments and staff from the Centre. 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 expansion of services has commenced.

### 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 offers specialist, second level, autism support services that are currently providing school and home based support in all five Education and Library Boards in Northern 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.

Established as an all-Ireland Centre of Excellence, Middletown Centre has engaged key professionals, experienced in working with children and young people with autism, to deliver a range of specialist services not previously available in Ireland.

### Results

The financial results for the year are set out on page 37.

The non financial results for the year are set out in the Chief Executive's Statement and Report for the Year on pages 18 - 31.

### Principal activities

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

### Financial Position

At 31 March 2014 the Centre had cash at bank of £57,450 (2013: £51,623) and a deficit of reserves of £364,410 (2013: £363,920) split as follows:

|                   |                   |
|-------------------|-------------------|
| General Reserves  | £11,590           |
| Pension Liability | (£376,000)        |
|                   | <b>(£364,410)</b> |

### Fixed Assets

During the past year the Centre and Departments agreed a programme of work to complete the refurbishment of part of the estate to meet the requirements identified in the Joint Inspection Report and to support the expansion of services agreed with the Departments following the North South Ministerial meeting in June 2012. This refurbishment work was completed in July 2013.

Details of fixed assets are set out in note 6 to the accounts.

### Pension Scheme

The valuation of the company's NILGOSC pension scheme at 31 March 2013, for the purposes of FRS 17, showed a funding deficit of £376K.

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

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

### 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 commenced an expansion of its services.

Further details can be found in the Chief Executive's Statement and Report for the Year on pages 18 - 31.

### Post Balance Sheet Events

There are no post balance sheet events requiring disclosure.

### Charitable Donations

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

### Directors

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

**Dr Laurence Crowley CBE Chairman**

**Prof Mary Hanratty CBE Vice Chair**

**Mr Harry Mullan**

**Mrs Goretti Newell**

**Mrs Daphne O Kane**

**Mrs Ethel Ruddock**

**Mr Leo Kinsella**

**Mr James O'Grady**

**Mr Michael Travers**

**Ms Christine Sheridan**

**(appointed 16 December 2013)**

Further information on the directors is included on pages 13 to 17.

### Statement of directors' responsibilities

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

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

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

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

### Statement of disclosure of information to auditors

**So far as the directors are aware:**

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

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

### Employees with a disability

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

## Equality

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

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

## Employee Involvement

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

## Payment to Suppliers

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

## Health & Safety

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

## Directors' Register of Interests

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

## Auditors

In accordance with article 392 of the Companies Act 2006, a resolution proposing that PKF-FPM Accountants Limited be reappointed as auditors of the company will be put to the Annual General Meeting.

## 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 11 July 2014

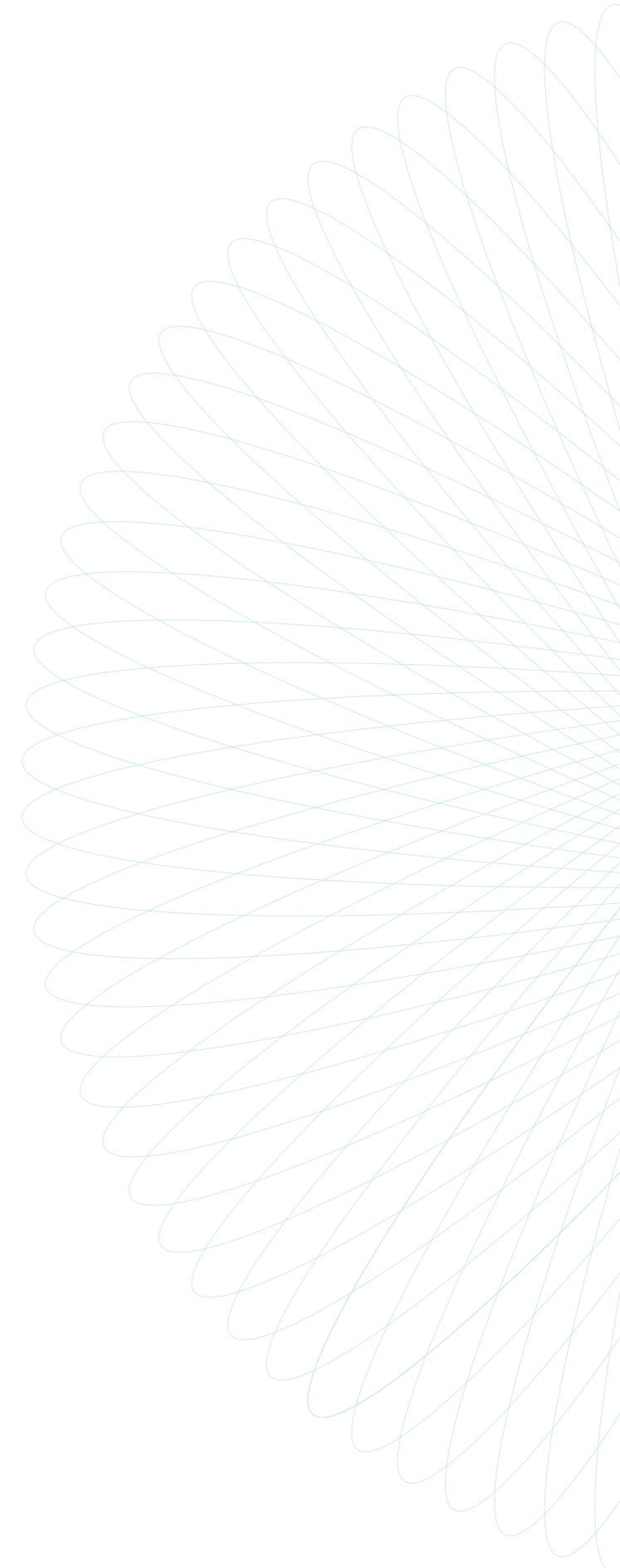
and signed on its behalf by



Mr JG Cooper  
Chief Executive

11 July 2014

Date



## CHAIRMAN'S STATEMENT

I have pleasure in presenting Middletown Centre for Autism's Annual Report for the year ended 31 March 2014.

The Centre, now in its seventh year, has continued to grow and to develop the services which it offers throughout 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 services. 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 significant expansion and progress. Some of the matters I would like to highlight are:

- The first year of service expansion focusing on an increase in parental trainings offered and a significant increase in the number of children and young people being referred to the Learning Support & Assessment Service
- The development and delivery of a comprehensive programme of specialist training for some 4,958 professionals from the education and health sectors in Ireland, both North and South during the year.
- The delivery of a comprehensive training programme for 3,104 parents throughout Ireland 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 agreement to pilot 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.

2013 - 14 has been a successful year of quality service delivery for the Board and staff of the Centre.

Our financial statements for the year ended 31 March 2014 upon which our auditors PKF-FPM Accountants Limited have reported on without reservation, are set out in pages 32 to 47. The accounts are maintained in pounds sterling and are also reported upon in Euros. Our income for the year amounted to £1,492,994 (€1,788,617) virtually all of which has been in the form of grants from the two administrations. Our expenditure of £1,490,583 (€1,785,699) closely matches our income and can be apportioned as follows:

- Service delivery:  
£1,401,819    €1,679,359
- Overheads and infrastructure costs:  
£87,763        €105,141
- Interest payable and similar charges:  
£1,001         €1,199

During this past year I met with both Ministers of Education and have been impressed by their commitment to the future development of the Centre. They both recognise the value of the services being developed and delivered by the Centre.

The Board is committed to building on the joint Ministerial agreement for the future development of the Centre and will work closely with the Department of Education NI and the Department of Education and Skills, Ireland to ensure that appropriate plans are in place to meet the needs of children and young people with autism throughout Ireland.

I would like to acknowledge the valuable work and contribution of my fellow members of the Board, who through their broad backgrounds in education, public service and administration in the UK and Ireland have provided enthusiastic support and wise counsel throughout the year. During the year the Department of Education appointed Prof Mary Hanratty as Vice Chair and Mrs Christine Sheridan as a Director and I warmly welcome both appointments.

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, in its work this year, is ensuring that it is well placed to meet the challenges and expectations of delivering new and innovative educational services to children and young people with autism over the coming years.



*Laurence Crowley*

**Dr Laurence Crowley**  
Chairman

11 July 2014

Date

## BOARD MEMBERS AND ADVISERS

### Chairman – Dr Laurence Crowley CBE

Dr Laurence Crowley CBE is Chairman. He is a former Governor of the Bank of Ireland and the founding Executive Chairman of the UCD Michael Smurfit Business School. He is the former Chairman of Gaisce the President's Award and Chairman of a number of Irish companies. He also serves as Chairman of the Centre's Finance and Personnel Committee.

### Vice-Chairperson – Professor Mary Hanratty CBE

Professor Mary Hanratty CBE has worked as Director of Nursing and Midwifery Education for the Southern and Eastern Health and Social Services Boards, where she was involved in developing education programmes for nurses involved in the care of children and young people with autism. She is a Non Executive Director with the Northern Ireland Ambulance Trust and serves on the Centre's Finance and Personnel Committee and Service Development Committee.

### Mr Leo Kinsella

Mr Leo Kinsella is the Local Health Manager with the Health Service Executive for the Cavan/Monaghan area and is responsible for all primary, community and continuing care services in the two counties. He has held a number of senior managerial appointments in the Health Sector and serves on the Centre's Planning and Buildings and Audit and Governance Committees.

### Mr Harry Mullan

Mr Harry Mullan has served as a Non Executive Director and Chairman in Health and Social Services and Education Boards in Northern Ireland. He has experience of addressing the needs of children with special needs through his work in education and health. He is Chairman of the Centre's Audit and Governance Committee.

### Mr Michael Travers

Mr Michael Travers is a retired School Inspector. He joined the Inspectorate in 1998 and retired at the end of September 2010. Prior to this he was principal of St. Michael's House Special School, Raheny, a special school for children with moderate general learning disability. He was widely recognised for his knowledge and expertise in Special Education and was assigned to the Special Education Business Unit of the Inspectorate for most of his career. As well as inspection work in schools, Michael provided information and advice to Special Education Sections of the Department in relation to litigation issues and Special Education policy. Michael was a member of the Inspection Team that produced the report An Evaluation of Education Provision for Children with Autistic Spectrum Disorders 2006. He also served on the NCCA committee on Special Education and contributed to a number of international projects that were organised by the European Agency for Development in Special Needs Education. He is currently undertaking doctoral studies in Special Education at St Patrick's College, Dublin 9. Mr Travers serves on the Centre's Service Development and Audit and Governance Committee.

## BOARD MEMBERS AND ADVISERS

### Mrs Goretti Newell

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

### Mrs Daphne O'Kane

Mrs Daphne O'Kane has extensive experience of working with children with Autism Spectrum Disorders as a School Principal and when she was Head of Pre-School Services for Children with Special Education Needs in Bromley Education Department and through her membership of the Special Educational Needs and Disability Tribunal. She serves on the Centre's Planning and Buildings Committee, the Service Development and Audit and Governance Committees.

### Mr James O'Grady

Mr James O'Grady is a Policy Advisor within the Department of Health and Children. He is a former Director of Disability Services with the Mid Western Health Board, from 2000-2003 and was Assistant Chief Executive with the same Board

from 2003-2004. On the establishment of the HSE in January 2005 he was appointed National Manager, Disability. Within his current post Mr O'Grady has chaired a number of working groups set up to develop a number of national policies and strategies on various disability services. He has also led a number of cross-departmental groups tasked with developing joint strategies in relation to early intervention services for children with developmental delay, including children with autism. Mr O'Grady has worked collaboratively with the Department of Education and Skills in developing both the competencies and strategies to support children with special needs in the education system and he has also worked with the Department of the Environment in developing a Housing strategy for persons with a disability. He serves on the Centre's Planning and Buildings and Finance and Personnel Committees.

### Mrs Ethel Ruddock

Mrs Ethel Ruddock has a background in education and she was responsible for training and support for new Principals, Vice Principals, Beginning Teachers, School Senior Management Teams and Board of Governors in the South Eastern Education and Library Board area. Through this work she developed a considerable understanding of the needs of children with autism and their teachers. She is a member of the Centre's Finance and Personnel Committee, Service Development Committee as well as the Planning and Building Committee.

### Mrs Christine Sheridan

Mrs Christine Sheridan is a Personnel Manager with the Northern Ireland Housing Executive with 24 years' experience in the key areas of Recruitment & Selection, Interpretation & Application of Employment Legislation, Industrial Relations, Employee Relation, Policy Advice & Guidance, Delivering Presentations & Training Courses and Policy Development. She is a chartered member of the Institute of Personnel & Development and serves on the Centre's Finance and Personnel Committee.

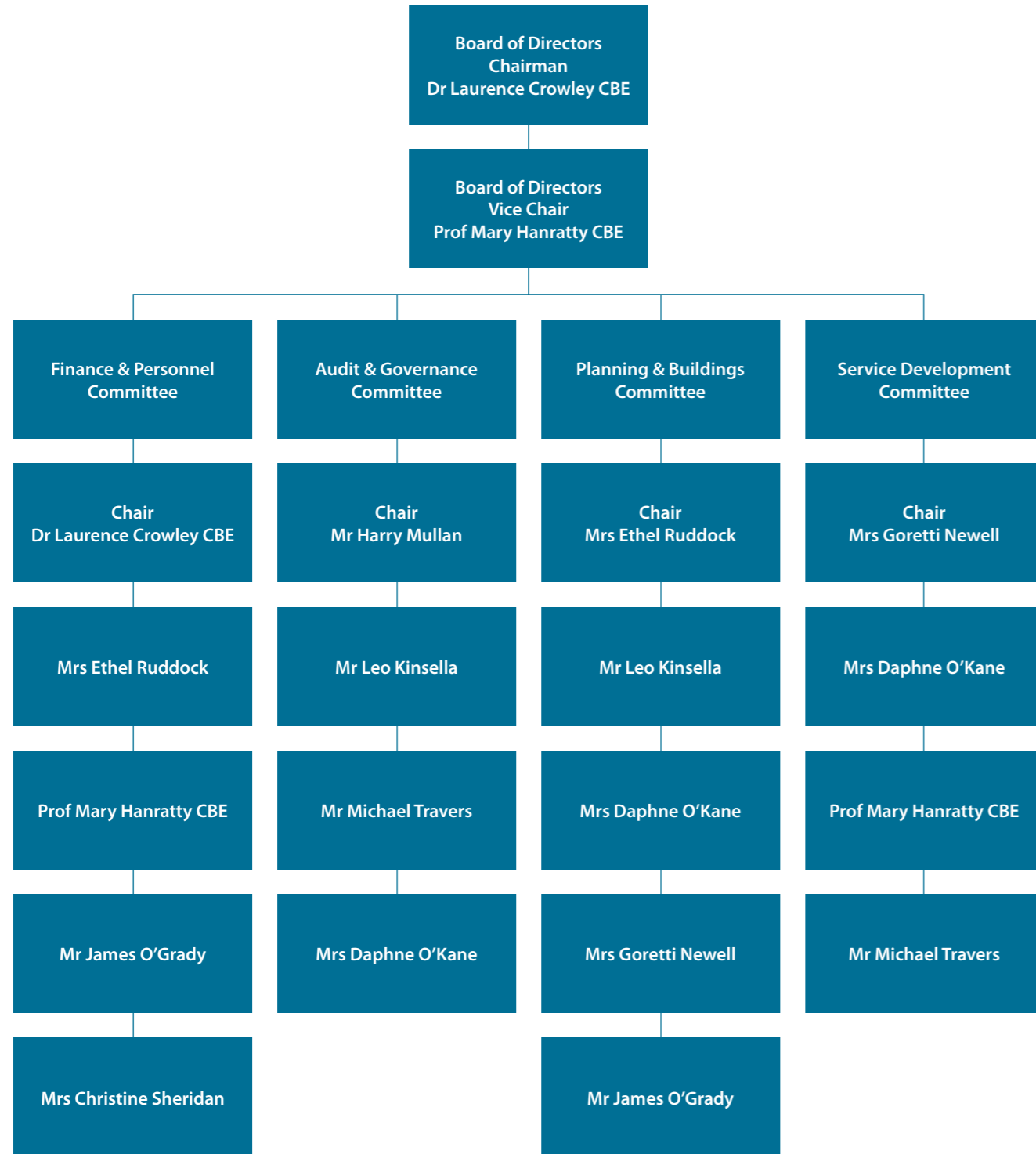
### Board Structures

The Centre's Board of Directors comprises 5 Department of Education appointees and 5 Department of Education and Science nominees. The Board of Directors meet at least eight times a year and its members serve on the Centre's four committees:- Audit and Governance Committee, Service Development Committee, Planning and Buildings Committee and Finance and Personnel Committee.

The Board and its Committees are serviced by the Centre's Chief Executive Officer and Senior Management Team.



# BOARD STRUCTURES IN MIDDLETOWN CENTRE FOR AUTISM



## Secretary

Annsgate Limited  
Capital House  
3 Upper Queen Street  
Belfast  
BT1 6PU

## Registered Office

Middletown Centre for Autism Limited  
35 Church Street  
Middletown  
Co Armagh  
BT60 4HZ

## Auditors

PKF-FPM Accountants Limited  
Dromalane Mill  
The Quays  
Newry  
Co. Down  
BT35 8QS

## Registered No

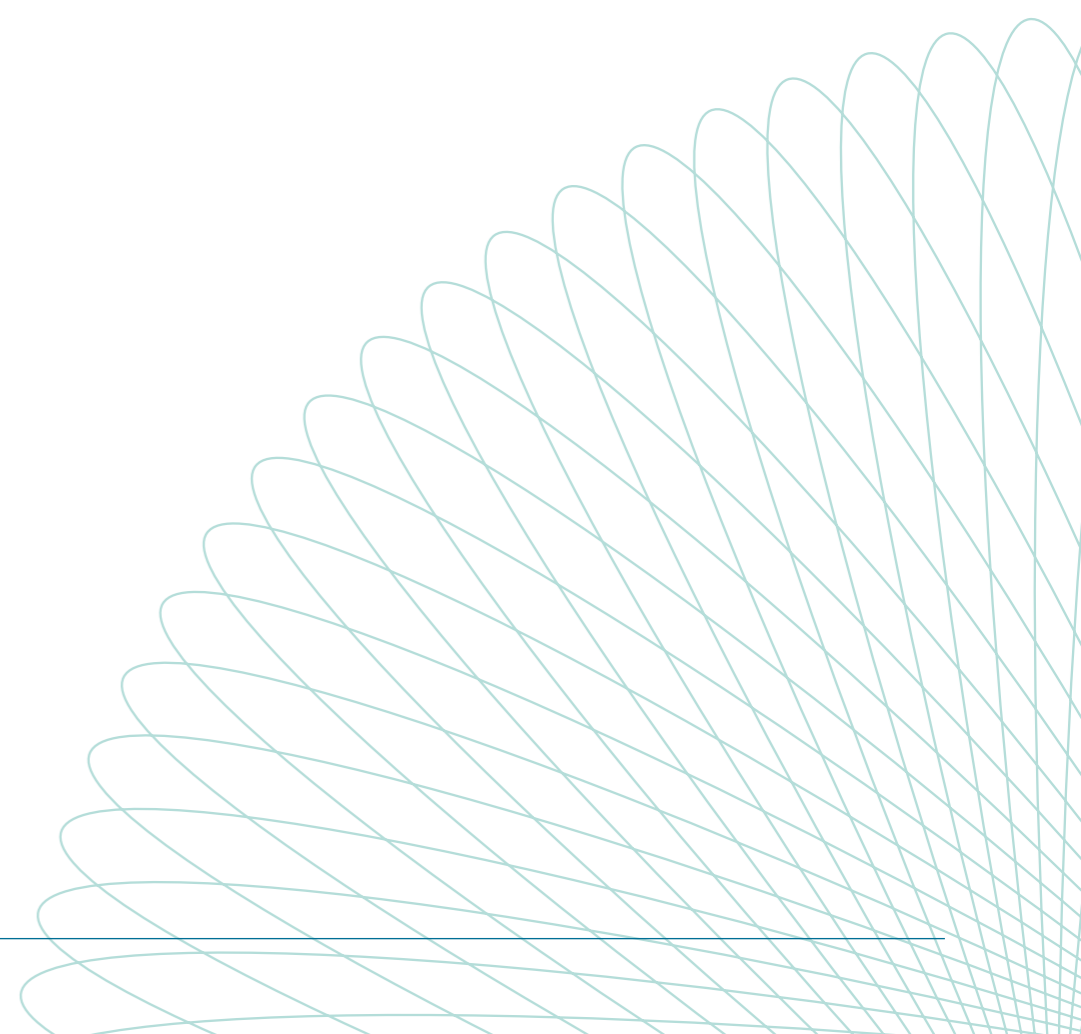
NI063661

## Bankers

Bank of Ireland  
11 Upper English Street  
Armagh  
Co. Armagh  
BT61 7BH

## Solicitors

Arthur Cox Solicitors  
Capital House  
3 Upper Queen Street  
Belfast  
BT1 6PU



## CHIEF EXECUTIVE'S STATEMENT

### Chief Executive Officer's Statement

I have pleasure in presenting this account of the operation of Middletown Centre for Autism, detailing the work undertaken by the Centre from April 2013 to March 2014.

It has been a year of significant progress for the Centre built on the first year of our expansion programme which had been formally announced at the North South Ministerial Council meeting of 15 June 2012.

Throughout the year the Centre has continued to develop and deliver an extensive range of training opportunities to both parents of children and young people with autism and the educational professionals who support them. In addition, the Centre's Research Department has continued to develop and publish its Research Bulletins as well as undertake research in the area of autism and sensory difficulties 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 as well as used as the basis of resource development. The Learning Support and Assessment Service has also expanded its work with young people referred to the service from the Education and Library Boards in Northern Ireland. As part of the expansion programme much time and effort has been invested in the preparation and planning to deliver a similar service to schools and families in the Republic of Ireland through the agreed pilot project.

Training is a key feature of the Centre's work and during the course of last year over 8,000 delegates attended training delivered by the Centre. Indeed since training commenced from the Centre in December 2007, a total in excess of 31,000 delegates have received specialist second level training from the Centre. Internal evaluation

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



Brenda Smith Miles and Middletown Staff

During the course of the year the Centre developed a number of new models of training which reflect the changing needs of both parents and professionals. Five week training programmes were developed further and offered to parents in Dublin, Balbriggan, Cork, Galway and Donegal, Londonderry and Navan as well as focussed Saturday sessions held throughout Northern Ireland. In addition to this, Joint Events involving Parents and Professionals were held in Dundalk, Dublin, Carrick on Shannon and Belfast and involved international speakers such as Wendy Lawson, Emily Rubin, Gina Davies, Fiona Knott, Brenda Smith Myles and Julia Pithouse. Of particular significance was the development of the Centre's Blended Intervention Approaches which

was hosted this year in Sandleford Special School in Coleraine. I would wish to put on record my particular thanks to the special school sector both in Northern Ireland and in Ireland who host a significant number of our training sessions.

Training for professional staff is a key feature of the Centre's work and staff provide a range of evening, half-day, full-day and multi-day training sessions for professionals across Northern Ireland and Ireland. This is predicated on a formal training schedule, which is developed annually and circulated to every school in Ireland and Northern Ireland. Its content includes sessions delivered by the Centre's own staff and also key speakers from the world of autism world-wide. The Centre has expanded its training beyond one-day sessions and this year provided two four-day courses, presented across terms and delivered by recognised experts in their areas – Dr Patricia Daly and Mr Gareth Morewood. These longer sessions give education staff the opportunity to have a longer learning relationship with the tutor and build supportive networks. Also of significance for the Centre was the development of its second "Best Practice Day". This was hosted by Emily Rubin and included a range of professional presentations from professionals working in schools in both jurisdictions. This is now very much an integral part of the Centre's training calendar and the next Best Practice day will be hosted as part of the Centre's 2015 International Conference in Dublin.

The Centre continued to develop its series of Master-class Trainings. Among those contributing were Fiona Knott, Gina Davies, Louise Coigley and Wendy Lawson. These were very successful events attracting a diverse sector of influential educationalists both from Northern Ireland and from the Republic of Ireland and meeting the learning needs of experienced professionals with advanced learning needs.

A great deal of time was devoted during this period to developing the Centre's IT structure and the capability of hosting training sessions on line. This has been a welcome addition to the Centre's training portfolio. Equally important this year has been the development of securing accreditation for some of the Centre's training sessions as well as initial discussions on the development of an autism specific Master's degree. This will be developed throughout the course of 2014/2015.



Mr Gary Cooper, CEO with Baroness Mary Warnock

Research continues to underpin all that the Centre does. During the last year four research bulletins were published covering the themes of: Autism and Play, Inclusion, Sensory Processing and Autism & Behaviour. The high calibre of these documents has been recognised by many not least the National Autistic Society who continue to publish them on its E-Learning Community of which the Centre was asked to become a founding member. To date the Centre's Research Bulletins are the most read and downloaded documents on the NAS site.

To mark the publication of the Centre's tenth Bulletin on the subject of "Inclusion" I had the pleasure of interviewing Baroness Mary Warnock. This interview formed part of an introduction to Volume 1 of the Centre's Research Bulletins which is a compilation of the first ten publications.

The Research Department has also this year undertaken work on "Sensory Processing & Activity Choices Research" as well as completing research work on behalf of the National Council for Special Education (NCSE) notably developing the quality standards currently being used in the evaluation of autism provision in Irish schools. The Centre sits on the steering group of this important piece of national work as well as contributing detailed country case-studies. A major focus of its work has centred on the Case Study work emanating from follow up case studies on those children and young people referred to the Learning Support and Assessment Service. The first such Case Study was published in October in the "Good Autism Practice

Journal". The case-study work has also prompted the need for a bespoke assessment tool that can be used with children and young people with autism by a variety of professionals and across a range of settings. The Centre's research team has developed a bespoke tool based on the Goal Attainment Scale and this is currently being used to formalise the process of assessing the efficacy of the Centre's intervention. This data is also used as the basis for the development of supportive resources.

The Learning Support and Assessment Service's work continues to expand in Northern Ireland and is now also commencing in Ireland thus ensuring that educationalists in both jurisdictions can refer children and young people who despite extensive first level intervention and support continue to encounter difficulties. To date 43 children have been directly referred to the service with a further 514 receiving direct support and a further 362 receiving indirect support. These pupils are referred by the Education and Library Boards to the Centre's trans-disciplinary teams who work with children in their school, home and community settings. The Centre in its approach focuses on a capacity building model in the school and which also involves a great deal of collaborative working with a wide range of external agencies. For the first time this year two schools have been referred for whole school development work and this is an exciting expansion of the Centre's work.



Parents and teachers at the Attention Autism training held in Omagh May 2013

In closing I would like to pay tribute to the work and commitment of the Centre staff and Directors. The Centre is most fortunate in the calibre of staff it employs whose dedication and commitment ensure that high quality services are delivered across the island of Ireland. I would also like to pay tribute to the dedication of the Board of Directors and to thank them for the interest and guidance they give to the work and development of the Centre. The expansion of the Centre's services has this year necessitated the recruitment of new members of staff and I was delighted to welcome such a committed, enthusiastic and highly professional group of individuals to join our specialist team here at Middletown.

I trust that you will find this report informative and reflective of the work that the Centre has been engaged in over the last twelve months.

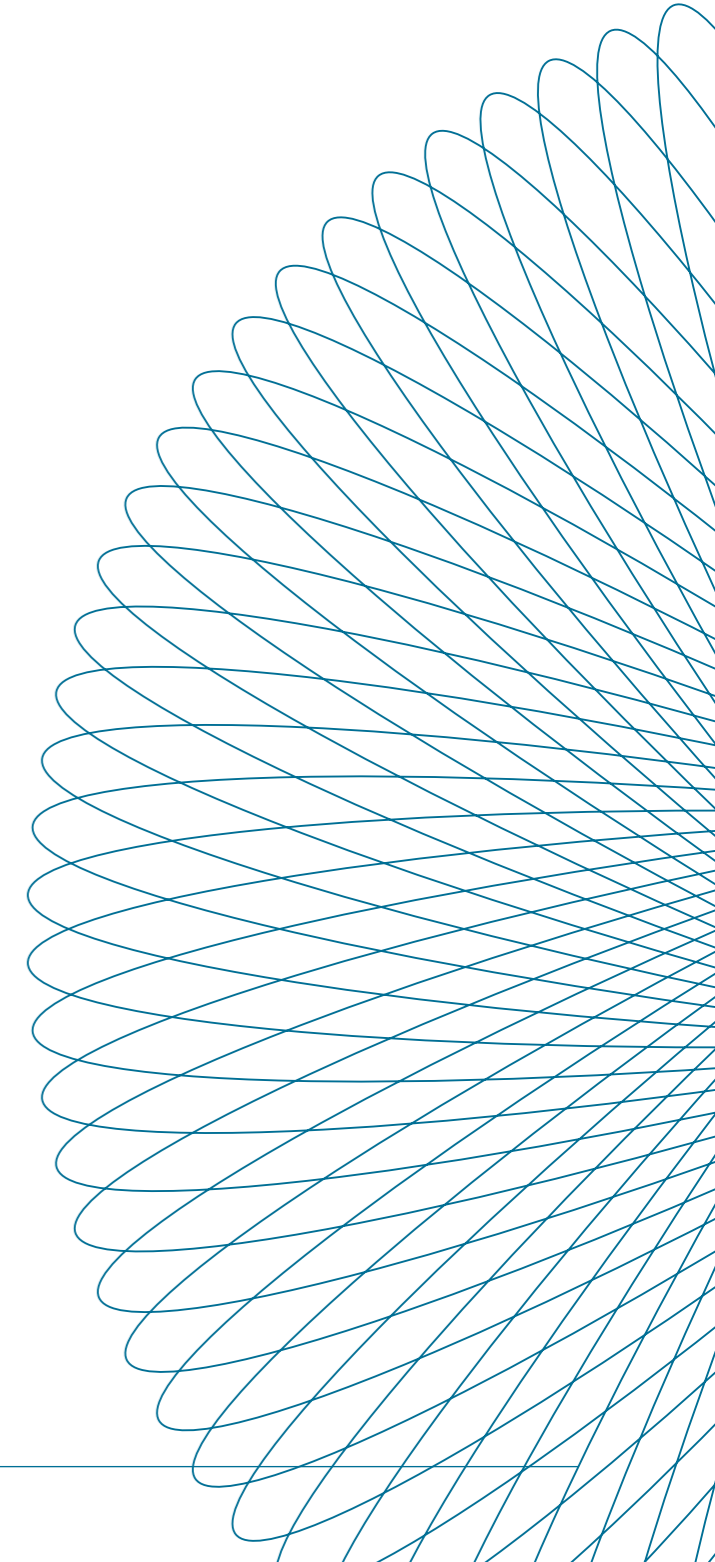


*J G Cooper*

J G Cooper  
Chief Executive Officer

11 July 2014

Date



## CHIEF EXECUTIVE'S REPORT FOR THE YEAR

### Our achievements over the past year

Over the past year the Centre and its staff have delivered services to three main client groups throughout Ireland:

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

### A trans-disciplinary model of assessment and learning support

The Centre's Learning Support and Assessment staff deliver intensive assessment and learning support for children and young people who, despite specialist input, continue to experience difficulties in their educational setting. This is a second level service aiming to provide further assessment, learning support and intervention for children and young people with autism. The service utilises a trans-disciplinary approach to service delivery. The team includes specialist autism teachers, occupational therapists, a speech and language therapist, an educational psychologist and a behaviour specialist. The service provides:-

- A detailed trans-disciplinary assessment and learning support plan;
- Specific training for those working with the child and young person referred to the service;

- Home support and advice for parents in relation to their child's education; and

- Support for children and young people for up to four terms according to need.

The success of the trans-disciplinary learning support plan is dependent on collaborative practice and multi-agency working. The team works closely with the education and health professionals already involved in supporting the child or young person referred to the service and with the child's parents. Throughout the period of intervention the on-going responsibility for services remains with primary care services and schools. However, specific working arrangements are developed and delivered by mutual agreement between the Centre and the relevant professionals.

The Centre uses a child-centred approach to service delivery, but with this comes the recognition that this involves more than just working with the individual child. Autism recognises few boundaries



Paige working with her teacher during Attention Autism activities in Coleraine

and as such cross-disciplinary provision for children and young people with this condition must be seamless. Centre staff can offer support for the child or young person and those working with and caring for them in their home, school and community settings. Support is more than class based education – it is context based education in academic and functional life skills.

Staffs within schools are offered training on an individual and whole school basis. To date, the Learning Support and Assessment Service, through both direct intervention and the training of staff and parents, has supported over 988 students. This is a capacity building model aiming to help teachers hone their skills in teaching children and young people with autism and enabling them to provide "autism competent" environments. The Centre during this year has been involved in delivering assessment and learning support to services to schools and families in towns and cities across the island of Ireland: Belfast, Londonderry, Armagh, Lisnaskea, Lisburn and Newry, Macroom, Donegal, Kilkenny and Kildare.

### Autism Specific Continuous Professional Development Programmes

The Centre has been providing specialist autism based in-service continuous professional development since 2007. At the end of March 2013 some 21,218 professionals had availed of the Centre's training programmes across the island. In addition over 11,230 parents have received specialist training. Trainings are needs led and the Centre has been instrumental in introducing and delivering innovative, evidence based trainings, in both jurisdictions. Many trainings have been offered for the first time on the island of Ireland such as TEACCH Transitional Assessment Profile (T-Tap) and Social Communication, Emotional Regulation and Transactional Support (SCERTS). The Centre now co-ordinates SCERTS support cluster groups to facilitate those professionals

implementing the SCERTS approach. Leading international experts including Dr Peter Vermeulen, Emily Rubin, Professor Patricia Howlin, Professor Rita Jordan and Dr Brenda Smith-Myles deliver trainings as part of the of the Centre's training programme: evaluations consistently rate the Centre's training as excellent. The Centre's training information is sent to every school in Ireland and feedback from delegates continues to be positive.

In addition to the professional training provision, the Centre also provides comprehensive programmes of training for parents throughout the island. A range of times and topics are offered to parents to try to ensure they accommodate the demands of home and work life with families. Parents are offered training in the facts about autism and provided with strategies of how they can help. They are trained alongside teachers, on occasion, in "Joint Events" to help ensure a consistent approach to intervention. This year this training includes innovative presenters such as Gina Davies, and Emily Rublin. Feedback from parents indicates that for many the training has transformed their lives for the better.



Stranmillis University College students enjoying Middletown training

### USING RESEARCH TO INFORM

The Centre’s Research Department is instrumental in supporting the introduction of new research based practice. Good practice is shared on a North / South context and the Research Department is keen to offer schools and professionals access to autism literature. Research Bulletins summarise peer reviewed literature on topics such as “Siblings, Social Communication, Autism & Emotional Regulation and Relationships & Sexuality”.

They are published four times a year and are downloadable from the Centre’s website.

A major North / South study into the working memory of children with autism has been completed and submitted to a peer reviewed journal and data collection on a major research project on sensory processing and autism is now underway.

There is no doubt that the services developed by the Centre have been greatly welcomed and a making a demonstrable difference to the quality of education provision in Ireland.

### Services delivered in 2013/2014

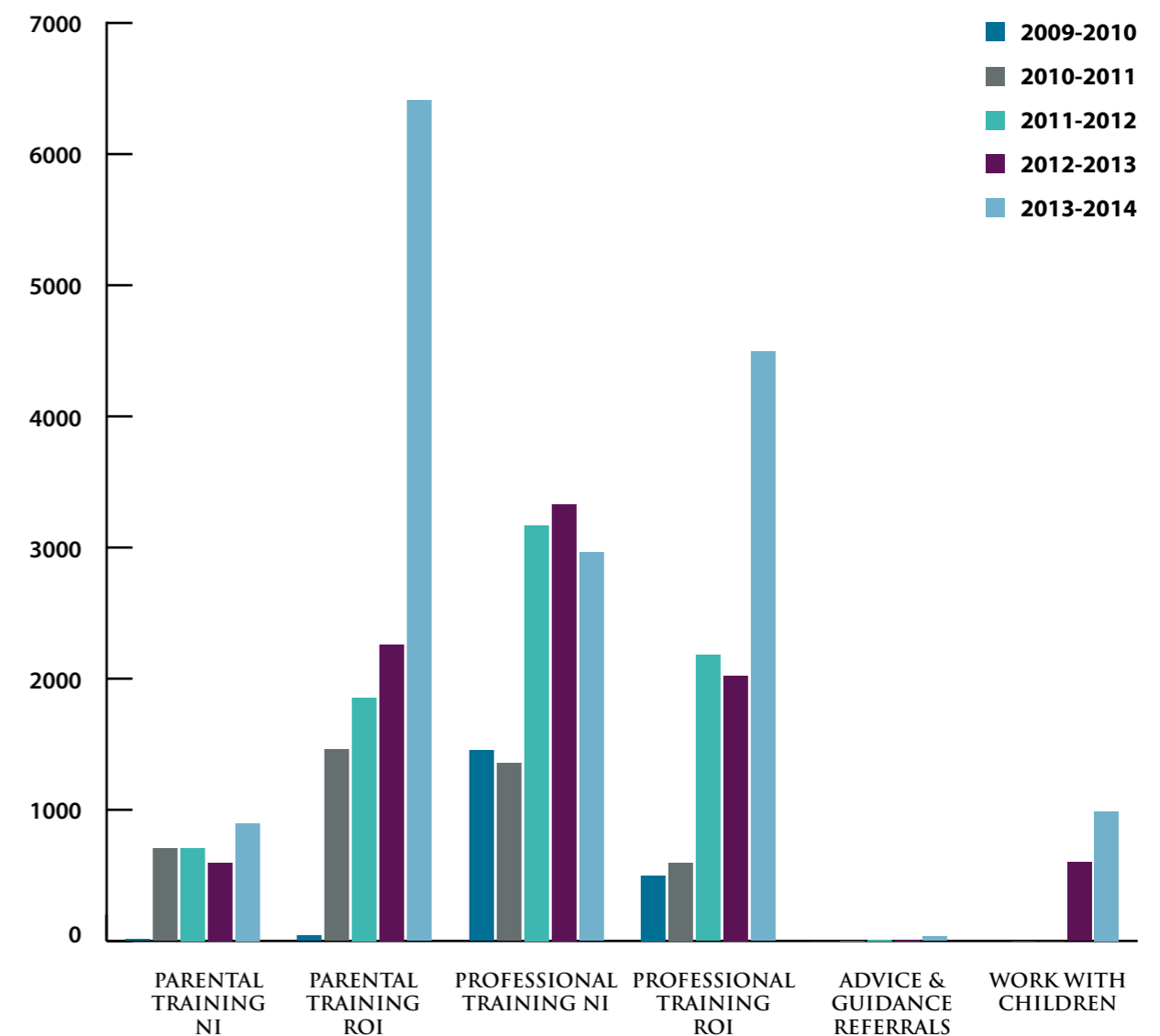
|                  | PARENTAL TRAINING NI | PARENTAL TRAINING ROI | PROFESSIONAL TRAINING NI | PROFESSIONAL TRAINING ROI | NUMBER OF CHILDREN SUPPORTED BY THE LEARNING SUPPORT AND ASSESSMENT SERVICE | WORK WITH CHILDREN |
|------------------|----------------------|-----------------------|--------------------------|---------------------------|---|--------------------|
| <b>2009-2010</b> | 12                   | 41                    | 1452                     | 497                       | 0   |                    |
| <b>2010-2011</b> | 706                  | 1461                  | 1356                     | 598                       | 3   |                    |
| <b>2011-2012</b> | 710                  | 1854                  | 3171                     | 2180                      | 10  |                    |
| <b>2012-2013</b> | 597                  | 2261                  | 3331                     | 2024                      | 10  | 600                |
| <b>2013-2014</b> | 895                  | 6410                  | 2962                     | 4495                      | 33  | 988                |



Dr Wendy Lawson and Middletown staff



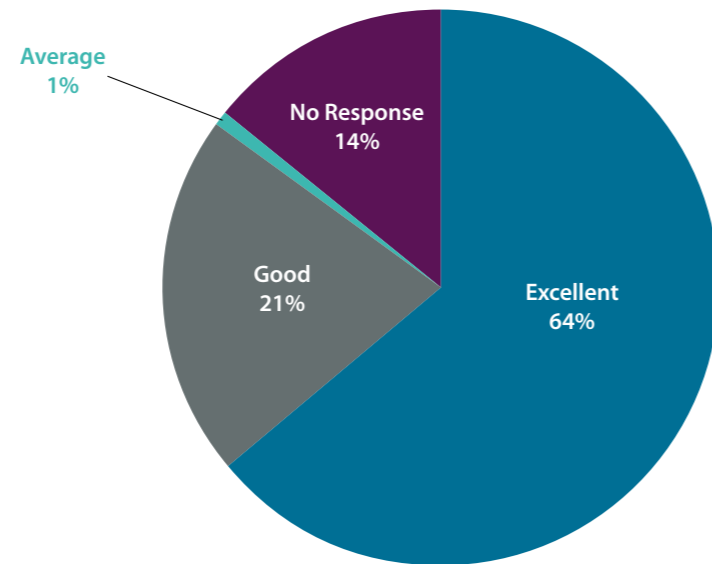
Participants at the summer school, Sligo 2013



**Feedback on our Parental Training Programme. (sample 1205)**

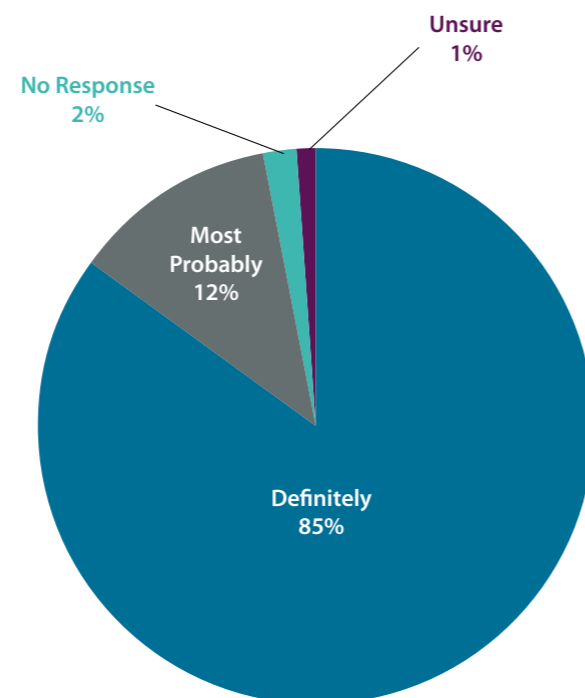
**Overall, how would you rate this training?**

Almost two thirds (64%) of parents that attended training from September 2012 to June 2013 rated the training delivered by Middletown Centre for Autism as excellent. A further 21% rated the training as Good.



**I would recommend this training to others**

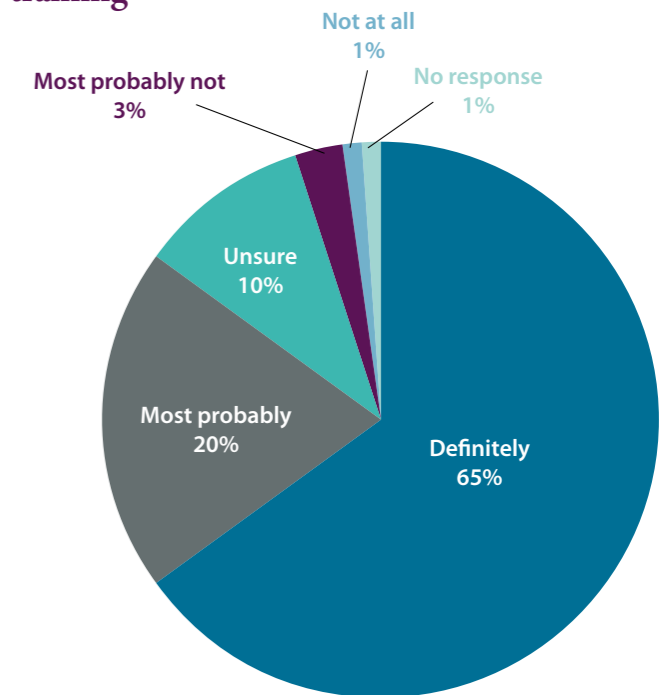
85% of parents would definitely recommend training delivered by Middletown Centre of Autism to others.



**Feedback on our Professional Training Programme. (sample 4226)**

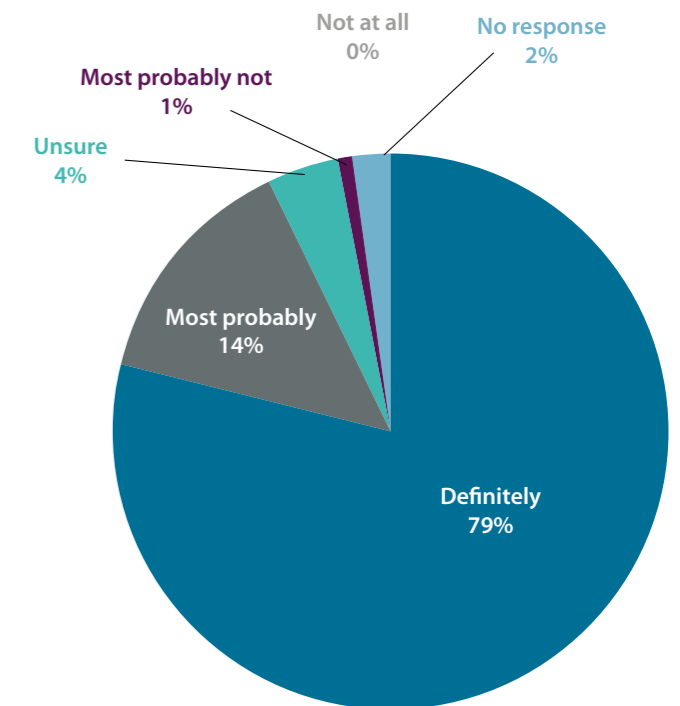
**I will do my job differently as a result of this training**

85% (65% Definitely and 20% most probably) of professionals who attended training delivered by Middletown Centre for Autism would do their job differently as a result of the training they attended.



**I would recommend this course to others**

93% (79% Definitely and 14% most probably) would recommend the training course they attended to others.



## Consultation

The Centre's staff are mindful of the extensive range of stakeholders and interested parties and the need for an effective dissemination of the Centre's work and plans. The Centre recognises that all staff as well as the Board of Directors have an important role in promoting the work of the Centre and fostering relationships with those particularly linked to the first level services and statutory organisations.

The Centre has played host to a wide range of stakeholders throughout the course of the year as well as meeting with a wide cross section of those particularly in the voluntary sector who are delivering first level autism services. The development of these relationships is not merely for an exchange of information, but is designed to complement and add value to the provision of existing services for the wider autism community. The Centre staff has continued to deliver and develop collaborative working arrangements with a number of service delivery agencies such as the Regional Training Unit in Northern Ireland and the Special Education Support Service in the Ireland. The Centre's research staff have also been



CEO Mr Gary Cooper with Members of the Royal College of Occupational Therapists

tasked with delivering against a number of commitments in N Ireland's Autism Strategy 2013-2020 and Action Plan 2013-2016. The Centre will identify detailed actions to meet these commitments in its Corporate plan.

The Centre has been keen this year to build on its links with the teacher training colleges providing specialist input to courses for aspiring teachers and other professionals. Centre staff have been asked to provide input into the core training of students at Stranmillis University College, St Mary's University College Belfast and also for further Education Lecturers at the University of Ulster. In addition to this the Centre also delivers on the SESS supported Post Graduate Diploma in St Angela's College, Sligo.

The Centre has also been developing links with the Further Education sectors in N Ireland and Ireland, providing support for young people transitioning into further education.

The Centre is keen to engage and develop in innovative provision for children and young people with autism. It is also currently working on the development of online learning modules reflecting and enhancing the Centre's training programme. The Centre continues to provide opportunities for parents and professionals to avail of research based training opportunities of an international standing. Much valuable work has been done this year in developing the "Attention Autism" intervention throughout Ireland and the Centre is keen to develop this work further over future years.

The Centre has established good working links with Division TEAACH, part of the University of North Carolina and with them delivers advanced training for education professionals throughout Ireland.

## A focus on achieving Excellence

The Centre is focused upon the promotion and development of excellence in the services which it provides for children, their families and the professionals who support and work with them.

During the year it has focused on identifying examples of best practice through its own research work in Ireland, nationally and internationally. It hosted a best practice conference in December 2013 providing an opportunity for educational professionals and parents to share innovative autism specific teaching methods used throughout Ireland.

## 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 review and inspection work carried out in the period 2010-2012 by the Centre's staff, Departmental officials and the Joint Inspection Team concluded that there remains an on-going need for specialist trans-disciplinary assessment and intervention for those children with particularly complex autism whose needs cannot be fully met by the autism support services delivered by the existing education provision. The Departments and Inspectorate sees the expansion of the services delivered by the Centre as an important mechanism for NI and RoI education services to meet these increasingly complex demands for educational provision for children and young people with autism. Agreement on the service expansion and associated funding has been reached with the Departments and service expansion commenced. These developments enable the Centre to build upon its existing good work and assist the Departments achieve the aims of the Task Group Report on Autism 2002 through building on local provision, and enhancing the capacity of the education sector more successfully meet the needs of children and young people with autism.

The development of the Centre continues to align with the Northern Ireland Executive and Department of Education's strategic priorities. The current Programme for Government describes its Priority 2 wishing to "close the gap in educational underachievement between those who are least and most disadvantaged and improving the participation of young people in education, employment and training". The most recently published DE business plan identified educational priorities which include "Closing the Performance Gap, Increasing Access and Equity".

The expansion of the Centre fits within the strategic framework developed by the Department of Education and Skills in its STATEMENT OF STRATEGY 2011 – 2014 where the Department has established a long term objective of enhancing the education provision for children with special education needs.



CEO and staff from the Centre

# STATEMENT ON INTERNAL CONTROL

## 1. Scope of responsibility

As Accountable Person, I have responsibility for maintaining a sound system of internal control that supports the achievement of Middletown Centre for Autism's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in Government Accounting Northern Ireland and Public Finance Procedures.

I provide assurance in respect of expenditure incurred by the Centre on programmes and schemes funded by the Department of Education and the Department of Education and Skills. I am responsible for maintaining administrative structures which enable the Centre to discharge its statutory duties which takes into account working with the Centre's sponsoring departments, other education bodies and partners both in Northern Ireland and the Republic of Ireland.

The achievement of these responsibilities is discussed at regular review meetings with officials of the Department of Education and Department of Education and Skills as detailed in the Management Statement and Financial Memorandum.

## 2. The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised,

and to manage them efficiently, effectively and economically. The system of internal control has been in place in Middletown Centre for Autism for the year ended 31 March 2014 and up to the date of approval of the annual report and accounts, and accords with the Finance Departments' guidance.

## 3. Capacity to handle risk

Leadership has been given to the risk management process by senior management ensuring that all service managers review and evaluate their key risks and controls on a regular basis. The Board has a Risk Management Strategy and Policy which are developed under the leadership of the CEO and Senior Management Team and are endorsed by the Audit and Governance Committee. These documents specify the risk management process within the Centre and set out the roles and responsibilities of officers and members. Internal Audit has provided assistance and guidance to the Senior Management Team concerning the evaluation of risks and the completion of the required documentation.

In endorsing the Risk Management Strategy and Policy the Audit and Governance Committee has identified specific risks outside the control of the Centre's management that have the potential to impede the work of the Centre and have therefore been identified on the Centre's Risk Register. Among these are the differentials in service provision between Northern Ireland and the Republic of Ireland; and more recently the inherited responsibility for the convent building and its upkeep, including those parts which have been listed as well as the renovation of building block B in order to expand the Centre's services. Any one of these risks has the potential to be an obstacle to the achievement of the Centre's aims and objectives.

## 4. The risk and control framework

The Risk Management Strategy for the Centre details a formal process for identifying, assessing, managing and monitoring risks faced by the Centre, including a prioritisation methodology based on risk ranking of impact and likelihood. Each manager is responsible for

- Identifying risks for their service
- Evaluating these risks in terms of impact and likelihood; and
- Establishing an adequate control mechanism, commensurate with the perceived level of risk.

This information is forwarded to the Senior Management Team who determines whether the relationship between risk and control is appropriate. These risks are then incorporated into the Board risk register. Risk management is also a feature within the corporate and business planning process. The Senior Management Team has considered the Board's objectives as detailed in the corporate plan and from these have identified corporate risks.

## 5. Review of Effectiveness

As Accountable Person, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the department 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, the Audit and Governance Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The Board, through its committees, maintains and reviews the system of internal control within the Centre's three divisions by continually monitoring the service being provided to customers to ensure it meets objectives set in the respective divisional Business Plans. Updates on Business Plans are provided to relevant committees on a regular basis. The Chairperson of the Audit and Governance Committee reports to the Board as a whole on audit activity including risk management on a regular basis. The Board undertakes an annual review of its committees and an assessment of its performance. The Board has developed and carries out performance appraisal of the Chief Executive and Senior Management Team. The Board approves all expenditure and resource allocation plans and reviews these monthly through its Finance and Personnel Committee. The Board has also established a Service Development Committee and a Planning and Buildings Committee to provide it with the capacity to offer strategic oversight and scrutiny in these aspects of the work of the Centre. No significant issues of internal control have been identified in the past year.



J G Cooper  
Chief Executive Officer

11 July 2014

Date



## REMUNERATION REPORT

### Board Members

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

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

### Chief Executive and Second Tier Officers

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

### Staff Service Contracts

Officer appointments are in accordance with the Joint Negotiating Council (JNC) for the Education and Library Boards terms and conditions and in particular are in accordance with the Staff Commission for Education and Library Boards 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 1 month. 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.

# INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF MIDDLETOWN CENTRE FOR AUTISM LIMITED

(A company limited by guarantee, not having a share capital)

We have audited the financial statements of Middletown Centre for Autism Limited for the year ended 31 March 2014 which comprises the Income and Expenditure Account, the Balance Sheet, the Cashflow Statement, the Accounting Policies and the related notes.

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.

## Respective responsibilities of directors and auditors

As described on page 6 the company's directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statement in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board's Ethical Standards for Auditors.

## Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Foreword and other reports and statements to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of an apparent misstatements or inconsistencies we consider the implications for our report.

## Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2014 and of its results and cash flow for the year then ended;
- have been properly prepared in accordance with the Companies Act 2006.

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

In our opinion 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.

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

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 have not been made; or
- we have not received all the information and explanations we require for our audit.



**Feargal P McCormack (Senior Statutory Auditor)**  
for and on behalf of  
**PKF-FPM Accountants Limited**  
Chartered Accountants & Statutory Auditors  
Dromalane Mill  
The Quays  
Newry  
Co. Down  
BT35 8QS

11 July 2014

Date

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2014

|   | NOTES | 2014       | 2014       | RESTATED 2013 | RESTATED 2013 |
|---|-------|------------|------------|---------------|---------------|
| <b>Income</b>   | 2     | £1,492,994 | €1,788,617 | £1,263,332    | €1,506,991    |
| Other operating expenses                              | 3     | £1,489,582 | €1,784,500 | £1,255,427    | €1,497,610    |
| <b>Operating Surplus</b>                              |       | 3,412      | 4,117      | 7,905         | 9,381         |
| Interest payable and similar charges                  |       | (1,001)    | (1,199)    | (962)         | (1,148)       |
| <b>Surplus on ordinary activities before taxation</b> |       | 2,411      | 2,918      | 6,943         | 8,233         |
| Taxation  | 4     | (2,898)    | (3,508)    | -             | -             |
| <b>(Deficit) / Surplus for the year</b>               |       | (487)      | (590)      | 6,943         | 8,233         |

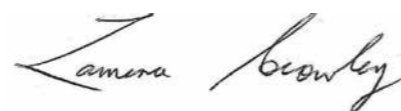
## STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 MARCH 2014

|  | NOTE | 2014  | 2014  | RESTATED 2013 | RESTATED 2013 |
|--|------|-------|-------|---------------|---------------|
| <b>Net (expenditure) / income for the year</b>                       |      | (487) | (590) | 6,943         | 8,233         |
| <b>Actuarial gains / (losses) on defined benefit pension schemes</b> | 14   | -     | -     | (376,000)     | (445,867)     |
| <b>Total gains and losses recognised since 1 April 2013</b>          |      | (487) | (590) | (369,057)     | (437,634)     |

All amounts above relate to continuing activities of the company.

The company has no recognised gains or losses other than those included in the results above.

There is no material difference between the surplus on ordinary activities before taxation and the deficit for the year stated above and their historical cost equivalents.



Dr Laurence Crowley  
Chairman

11 July 2014

Date



J G Cooper  
Chief Executive Officer

11 July 2014

Date

## BALANCE SHEET AS AT 31 MARCH 2014

|  | NOTES | 2014             | 2014             | RESTATED 2013    | RESTATED 2013    |
|--|-------|------------------|------------------|------------------|------------------|
| <b>Fixed Assets</b>                            |       |                  |                  |                  |                  |
| Tangible fixed assets                          | 6     | £368,404         | €445,922         | £275,830         | €327,092         |
| <b>Current Assets</b>                          |       |                  |                  |                  |                  |
| Debtors  | 7     | 5,057            | 6,121            | 12,039           | 14,276           |
| Cash at bank and in hand                       |       | 57,450           | 69,539           | 51,623           | 61,218           |
|  |       | <b>62,507</b>    | <b>75,660</b>    | <b>63,662</b>    | <b>75,494</b>    |
| <b>Current Liabilities</b>                     |       |                  |                  |                  |                  |
| Creditors: amounts falling due within one year | 8     | (50,918)         | (61,632)         | (51,585)         | (61,172)         |
| <b>Net Current Assets</b>                      |       | <b>11,590</b>    | <b>14,027</b>    | <b>12,077</b>    | <b>14,322</b>    |
| <b>Total assets less current liabilities</b>   |       | 379,994          | 459,949          | 287,907          | 341,414          |
| <b>Long Term Liabilities</b>                   |       |                  |                  |                  |                  |
| Deferred credits - capital grants              | 9     | (368,404)        | (445,922)        | (275,830)        | (327,092)        |
| Provisions for liabilities                     | 10    | (376,000)        | (455,118)        | (376,000)        | (445,867)        |
|  |       | (744,404)        | (901,040)        | (651,830)        | (772,959)        |
| <b>Net Liabilities</b>                         |       | <b>(364,410)</b> | <b>(441,091)</b> | <b>(363,920)</b> | <b>(431,545)</b> |
| <b>Reserves</b>                                |       |                  |                  |                  |                  |
| General Reserves                               | 11    | 11,590           | 14,027           | 12,077           | 14,322           |
| Pension Liability                              |       | (376,000)        | (455,118)        | (376,000)        | (445,867)        |
|  |       | <b>(364,410)</b> | <b>(441,091)</b> | <b>(363,920)</b> | <b>(431,545)</b> |

The financial statements were approved by the board of directors on \_\_\_\_\_ and were signed on its behalf by:



Dr Laurence Crowley  
Chairman

11 July 2014

Date



J G Cooper  
Chief Executive Officer

11 July 2014

Date

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2014

|   | NOTES | 2014      | 2014      | RESTATED 2013 | RESTATED 2013 |
|---|-------|-----------|-----------|---------------|---------------|
| <b>Net Cash Inflow from Operating Activities</b>    | 12    | 5,828     | 8,025     | 42,665        | 50,468        |
| <b>Capital Expenditure and Financial Investment</b> |       |           |           |               |               |
| Payments to acquire tangible Fixed Assets           | 6     | 162,039   | 196,134   | 175,516       | 208,135       |
| <b>Net Cash Inflow Before Financing</b>             |       | 167,870   | 204,159   | 218,181       | 258,603       |
| <b>Financing</b>                                    |       |           |           |               |               |
| Capital Funding Received                            | 9     | (162,039) | (196,134) | (175,516)     | (208,135)     |
| <b>Increase in Cash and Cash Equivalents</b>        | 13    | 5,828     | 8,025     | 42,665        | 50,468        |

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2014

### 1.1. Accounting Convention

The accounts have been prepared in accordance with the historical cost convention. Without limiting the information given, the accounts are prepared on an accruals basis and comply with the accounting and disclosure requirements of the Companies Act 2006, the Irish Companies' Acts 1963 to 2013, the accounting standards issued or adopted by the Accounting Standards Board and accounting and disclosure requirements issued by the Department of Education, NI and the Department of Education and Skills, ROI, insofar as those requirements are appropriate.

### 1.2. Tangible fixed assets

The cost of tangible fixed assets is their purchase cost, together with any incidental expenses of acquisition. Depreciation is calculated so as to write off the cost, or valuation of tangible fixed assets, over the expected useful economic lives of the assets concerned. The principal annual rates used for this purpose are:

**15%**

Fixtures & Fittings  
Reducing balance basis

**33<sup>1</sup>/<sub>3</sub>%**

Computer Equipment  
Straight line basis

**25%**

Telecoms Equipment  
Straight line basis

**15%**

Building Improvements  
Reducing balance

### 1.3. Government Grants

Revenue grants receivable are recognised in the year in which they are received. Grants receivable as a contribution towards expenditure on a fixed asset are credited to a capital grant reserve and released to the income and expenditure account in the same proportion as the depreciation charged on the relevant assets.

### 1.4. Foreign Currencies

The accounts are maintained in sterling and are also reported on in Euro at our year end. Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the income and expenditure account.

### 1.5. Pensions Arrangements

The Board'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, Hollywood Road, Belfast.

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. 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.

### 1.6. Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events

have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantially enacted by the balance sheet date.

### 1.7 Limited Liability Agreement

The Executive Committee, 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.

## 2. Income

The income of the company has been derived from funding received from Department of Education, Northern Ireland and Department of Education and Skills, Republic of Ireland.

## 3. Other operating expenses

|                       | 2014              | 2014              | RESTATED 2013     | RESTATED 2013     |
|-----------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Administration</b> | £1,401,819        | €1,679,359        | £1,199,382        | €1,430,755        |
| <b>Establishment</b>  | £87,763           | €105,141          | £56,045           | €66,855           |
|                       | <b>£1,489,582</b> | <b>€1,784,500</b> | <b>£1,255,427</b> | <b>€1,497,610</b> |

## 4. Tax on profit on ordinary activities

| ANALYSIS OF CHARGE IN THE YEAR             | 2014          | 2014          | RESTATED 2013 | RESTATED 2013 |
|--|---------------|---------------|---------------|---------------|
| <b>Current tax:</b>                        |               |               |               |               |
| <b>Corporation tax at 20% (2013: 20%)</b>  | £482          | €583          | -             | -             |
| <b>Prior years' tax (2012 &amp; 2013):</b> |               |               |               |               |
| <b>Corporation tax at 20%</b>              | £2,416        | €2,925        | -             | -             |
|  | <b>£2,898</b> | <b>€3,508</b> | -             | -             |

## 5. Staff Costs

|  | STAFF NO.S | 2014              | 2014              | STAFF NO.S | 2013            | 2013           |
|--|------------|-------------------|-------------------|------------|-----------------|----------------|
| <b>Remuneration of Senior Management</b> | 4          | £299,657          | €358,991          | 4          | £298,582        | 356,170        |
| <b>Other Employees Remuneration</b>      | 22         | £711,355          | €852,208          | 15         | £481,171        | 573,974        |
|  | <b>26</b>  | <b>£1,011,012</b> | <b>€1,211,199</b> | <b>19</b>  | <b>£779,753</b> | <b>930,144</b> |
| <b>Wages and salaries</b>                |            | £803,461          | €962,551          |            |                 |                |
| <b>Social security costs</b>             |            | £65,364           | €78,307           |            |                 |                |
| <b>Pension costs</b>                     |            | £142,187          | €170,341          |            |                 |                |
|  |            | <b>£1,011,012</b> | <b>€1,211,199</b> |            |                 |                |

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

|   | 2014  | 2014  | 2013  | 2013  |
|---|-------|-------|-------|-------|
| <b>Department of Education</b>            | £7721 | €9777 | £5919 | €7496 |
| <b>Department of Education and Skills</b> | £7491 | €9485 | £0    | €0    |

One Director a nominee of the Department of Education and Skills as Public/Civil Servants was not entitled to claim remuneration.

Details on the pension arrangements are given in Note 1.5.

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

**Chief Executive Officer**  
Scale 68 – 73  
£57,995 - £62,787

**Heads of Division (3)**  
Scale 64 - 67  
£54,437 - £57,083

## 6. Tangible Fixed Assets

|                           | FIXTURES AND FITTINGS |                | COMPUTER EQUIPMENT |                | TELECOMS      |               | BUILDING IMPROVEMENTS |                | TOTAL          |                |
|---------------------------|-----------------------|----------------|--------------------|----------------|---------------|---------------|-----------------------|----------------|----------------|----------------|
| Cost                      | £                     | €              | £                  | €              | £             | €             | £                     | €              | £              | €              |
| At 1 April 2013 Restated  | 165,589               | 200,432        | 98,336             | 119,028        | 17,449        | 21,121        | 166,849               | 201,957        | 448,223        | 542,538        |
| Additions                 | 27,471                | 33,251         | 38,501             | 46,602         | -             | -             | 96,067                | 116,281        | 162,039        | 196,134        |
| <b>At 31 March 2014</b>   | <b>193,060</b>        | <b>233,683</b> | <b>136,837</b>     | <b>165,630</b> | <b>17,449</b> | <b>21,121</b> | <b>262,916</b>        | <b>318,238</b> | <b>610,262</b> | <b>738,672</b> |
| <b>Depreciation</b>       |                       |                |                    |                |               |               |                       |                |                |                |
| At 1 April 2013 Restated  | 70,798                | 85,695         | 83,260             | 100,780        | 17,449        | 21,121        | 887                   | 1,074          | 172,394        | 208,670        |
| Charge                    | 17,120                | 20,722         | 13,653             | 16,526         | -             | -             | 38,691                | 46,832         | 69,464         | 84,080         |
| <b>At 31 March 2014</b>   | <b>87,918</b>         | <b>106,417</b> | <b>96,913</b>      | <b>117,306</b> | <b>17,449</b> | <b>21,121</b> | <b>39,578</b>         | <b>47,906</b>  | <b>241,858</b> | <b>292,750</b> |
| <b>Net Book Value</b>     |                       |                |                    |                |               |               |                       |                |                |                |
| <b>At 31 March 2014</b>   | <b>105,142</b>        | <b>127,266</b> | <b>39,924</b>      | <b>48,324</b>  | <b>-</b>      | <b>-</b>      | <b>223,338</b>        | <b>270,332</b> | <b>368,404</b> | <b>445,922</b> |
| At 31 March 2013 Restated | 94,791                | 114,737        | 15,076             | 18,248         | -             | -             | 165,962               | 200,883        | 275,829        | 333,868        |

## 7. Debtors

|                      | 2014   | 2014   | 2013    | 2013    |
|----------------------|--------|--------|---------|---------|
| <b>Sundry Debtor</b> | £5,057 | €6,121 | £12,039 | €14,276 |
|                      | £5,057 | €6,121 | £12,039 | €14,276 |

## 8. Creditors: amounts falling due within one year

|                                      | 2014           | 2014           | RESTATED 2013  | RESTATED 2013  |
|--------------------------------------|----------------|----------------|----------------|----------------|
| <b>Sundry Creditors and Accruals</b> | £48,020        | €58,124        | £51,585        | €61,172        |
| <b>Corporation Tax</b>               | £2,898         | €3,508         | -              | -              |
|                                      | <b>£50,918</b> | <b>€61,632</b> | <b>£51,585</b> | <b>€61,172</b> |

## 9. Deferred Income

|  | 2014            | 2014            | RESTATED 2013   | RESTATED 2013   |
|--|-----------------|-----------------|-----------------|-----------------|
| <b>Balance at 1 April 2013</b>                     | £275,829        | €333,868        | £132,563        | €157,199        |
| <b>Capital Grants Received</b>                     | £162,039        | €196,134        | £175,516        | €208,135        |
| <b>Release to Income &amp; Expenditure Account</b> | (£69,464)       | (€84,080)       | (£32,249)       | (€38,243)       |
| <b>Balance at 31 March 2014</b>                    | <b>£368,404</b> | <b>€445,922</b> | <b>£275,830</b> | <b>€327,092</b> |

## 10. Provisions

|                                      | 2014            | 2014            | RESTATED 2013   | RESTATED 2013   |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Balance at 1 April 2013</b>       | £376,000        | €455,118        | -               | -               |
| <b>Additions – Pension Liability</b> | -               | -               | £376,000        | €445,867        |
| <b>Balance at 31 March 2014</b>      | <b>£376,000</b> | <b>€455,118</b> | <b>£376,000</b> | <b>€445,867</b> |

## 11. Reserves

|                                 | GENERAL RESERVES |                | PENSION LIABILITY |                   | TOTAL             |                   |
|---------------------------------|------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| <b>At 1 April 2013 Restated</b> | £12,077          | €14,617        | (£376,000)        | (€455,118)        | (£363,923)        | (€440,501)        |
| <b>Income</b>                   | £1,492,994       | €1,788,617     | -                 | -                 | £1,492,994        | €1,788,617        |
| <b>Expenditure</b>              | (£1,493,481)     | (€1,789,207)   | -                 | -                 | (£1,493,481)      | (€1,789,207)      |
| <b>Gains / (Losses)</b>         | -                | -              | -                 | -                 | -                 | -                 |
| <b>At 31 March 2014</b>         | <b>£11,590</b>   | <b>€14,027</b> | <b>(£376,000)</b> | <b>(€455,118)</b> | <b>(£364,410)</b> | <b>(€441,091)</b> |

## 12. Reconciliation of Deficit for the Year to Net Cash Inflow from Operating Activities

|   | 2014          | 2014          | RESTATED 2013  | RESTATED 2013  |
|---|---------------|---------------|----------------|----------------|
| <b>(Deficit) / Surplus for the year</b>             | (£487)        | (€590)        | £6,943         | €8,233         |
| Adjustment for non cash transactions                |               |               |                |                |
| Depreciation  | £69,464       | €84,080       | £32,249        | €38,243        |
| Transfer from Capital Grant Reserve                 | (£69,464)     | (€84,080)     | (£32,249)      | (€38,243)      |
| <b>Adjustments for movements in Working Capital</b> | -             | -             | -              | -              |
| Decrease in Debtors / (Increase in Debtors)         | £6,982        | €8,155        | (£6,376)       | (€7,481)       |
| (Decrease) in Creditors / Increase in Creditors     | (£667)        | €460          | £42,098        | €49,788        |
|   | £6,315        | €8,615        | £35,722        | €42,307        |
| <b>Net Cash Inflow from Operating Activities</b>    | <b>£5,828</b> | <b>€8,025</b> | <b>£42,665</b> | <b>€50,468</b> |



### 13. Analysis of Change in Cash and Cash Equivalents

|  | 2014    | 2014    | 2013    | 2013    |
|--|---------|---------|---------|---------|
| <b>Increase in Cash and Cash Equivalents</b> | £5,828  | €8,025  | £42,665 | €50,468 |
| Cash at Bank and in Hand at 31 March 2014    | £57,450 | €69,539 | £51,623 | €61,218 |

### 14. Pension costs

#### Defined benefit

The company participates in a defined benefit scheme in the UK, operated by NILGOSC. The most recent full actuarial valuation was as of 31 March 2013 by a qualified independent actuary, Scott Campbell FIA for and on behalf of Aon Hewitt.

#### The major assumptions used by the actuary were:

|                                     | 2013 | 2012 |
|-------------------------------------|------|------|
| Rate of increase in salaries        | 5.2% | 4.8% |
| Rate of increase in pension payment | 2.8% | 2.5% |
| Discount rate                       | 4.5% | 4.8% |
| Expected return on assets           | 6.9% | 5.7% |

#### The long term expected rates of return are as follows:

|                  | 2013 | 2012 |
|------------------|------|------|
| Equities         | 7.8% | 6.2% |
| Government bonds | 2.8% | 4.1% |
| Corporate bonds  | 3.8% | 4.1% |
| Property         | 7.3% | 4.4% |
| Cash             | 0.9% | 3.5% |
| Other assets     | 7.8% | 6.2% |

### The assets in the scheme are as follows:

|                                     | 2013       |
|-------------------------------------|------------|
| Equities                            | £510,000   |
| Government bonds                    | £73,000    |
| Corporate bonds                     | £3,000     |
| Property                            | £52,000    |
| Cash                                | £32,000    |
| Other assets                        | £4,000     |
|                                     | £674,000   |
| <b>Total fair value of assets</b>   | £674,000   |
| Present value of scheme liabilities | £1,050,000 |
| <b>Net pension liability</b>        | (£376,000) |
| Experience gains on assets          | £52,000    |
| Experience gain on liabilities      | -          |

### Analysis of the amount charged to operating profit:

|                               | 2013    |
|-------------------------------|---------|
| Current Service Cost          | £79,000 |
| Curtailments and Settlements  | -       |
| <b>Total Operating Charge</b> | £79,000 |

### Analysis of the amount credited to other finance income:

|  | 2013      |
|--|-----------|
| Expected return on pension scheme assets | £30,000   |
| Interest on pension scheme liabilities   | (£38,000) |
| <b>Net Return</b>                        | (£8,000)  |

**Movement in deficit during the year:**

|                                       | 2013       |
|---------------------------------------|------------|
| Deficit in the scheme at 1 April 2012 | (£376,000) |
| Current service cost                  | (£79,000)  |
| Employer contributions                | (£90,000)  |
| Exceptional past service gain         | -          |
| Net return on assets                  | £169,000   |
| Actuarial gains / (losses)            | (£376,000) |
| Deficit in scheme at 31 March 2013    | (£376,000) |

**History of experience gains and losses:**

|   | 2013       |
|---|------------|
| <b>Difference between the expected and the actual return of assets:</b>                 |            |
| Amount  | £52,000    |
| Value of assets   | £674,000   |
| Percentage of assets  | 7.7%       |
| <b>Experience Gains / (Losses) on Liabilities:</b>                                      |            |
| Amount  | -          |
| Present value of liabilities  | £741,000   |
| Percentage of present value of liabilities  | 0.0%       |
| <b>Actuarial Gains / Losses recognised in statement of recognised gains and losses:</b> |            |
| Amount  | (£376,000) |
| Present value of liabilities  | £741,000   |
| Percentage of present value of liabilities  | (50.7)%    |

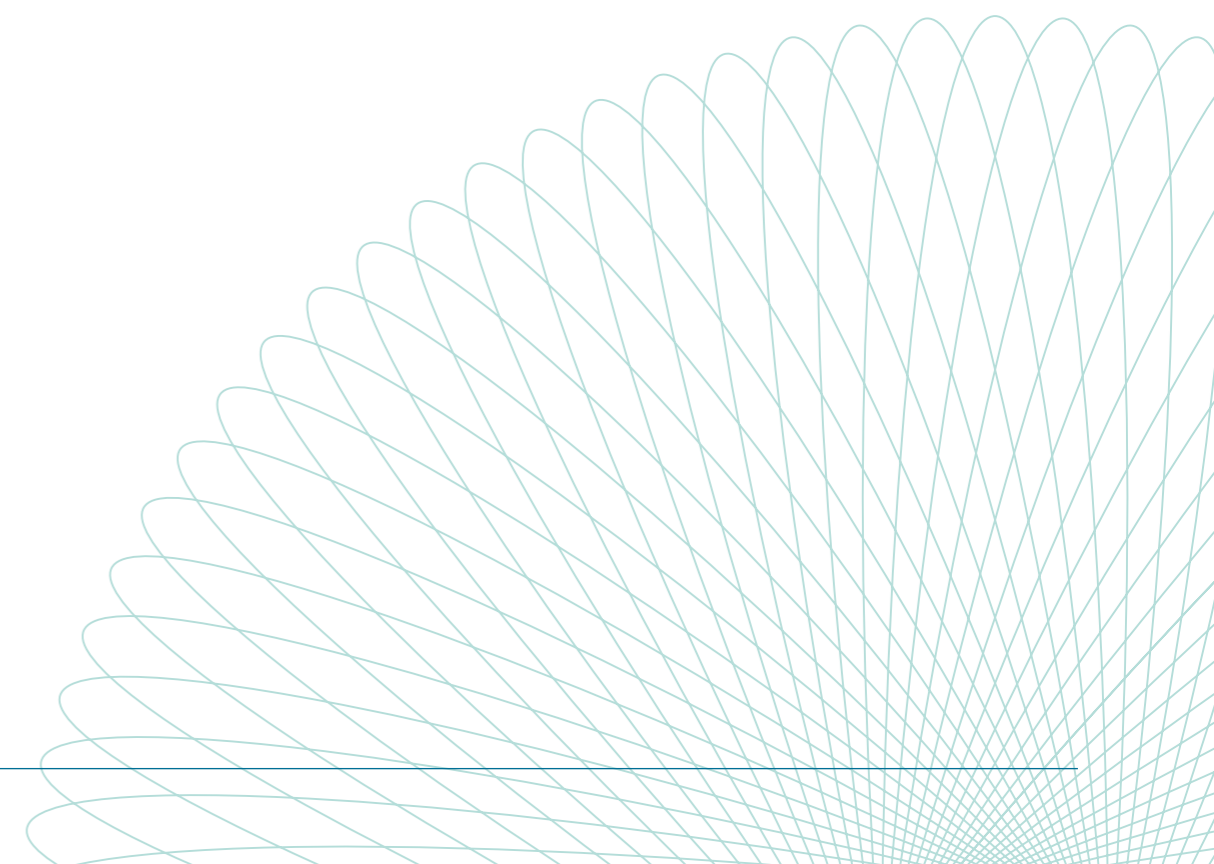
**15. Related Parties**

There were no related party transactions requiring disclosure in the year ended 31 March 2014.

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.

**16. Future Commitments**

There were no future commitments requiring disclosure at the year end.



## APPENDIX 1

### Detailed Income and Expenditure Account for the year ended 31 March 2014

|   | 2014              | 2014              | RESTATED 2013     | RESTATED 2013     |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>Income</b>   |                   |                   |                   |                   |
| Grants received from Department of Education            | £773,064          | €926,136          | £623,341          | €743,565          |
| Grants received from Department of Education and Skills | £719,530          | €862,002          | £639,991          | €763,426          |
| Sundry Income   | £400              | €479              | -                 | -                 |
|   | <b>£1,492,994</b> | <b>€1,788,617</b> | <b>£1,263,332</b> | <b>€1,506,991</b> |
| <b>Overhead Expenses</b>                                |                   |                   |                   |                   |
| Administration  | £1,401,819        | €1,679,359        | £1,199,382        | €1,430,755        |
| Establishment   | £87,763           | €105,141          | £56,045           | €66,855           |
| Depreciation  | -                 | -                 | -                 | -                 |
| Interest payable and similar charges                    | £1,001            | €1,199            | £962              | €1,148            |
|   | <b>£1,490,583</b> | <b>€1,785,699</b> | <b>£1,256,389</b> | <b>€1,498,758</b> |
| <b>Surplus</b>  | <b>£2,411</b>     | <b>€2,918</b>     | <b>£6,943</b>     | <b>€8,233</b>     |

Details of capital grants received are disclosed in Note 9.

## APPENDIX 2

### Overhead Expenses for the year ended 31 March 2014

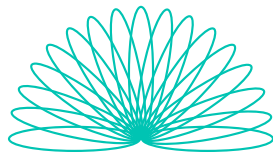
|                                     | 2014              | 2014              | RESTATED 2013     | RESTATED 2013     |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Administration</b>               |                   |                   |                   |                   |
| Salaries and Wages                  | £1,011,012        | €1,211,199        | £779,753          | €930,144          |
| Audit and Accountancy               | £11,859           | €14,207           | £15,564           | €18,567           |
| Subscriptions                       | £21,084           | €25,259           | £18,730           | €22,343           |
| Teaching Materials                  | £33,689           | €40,360           | £83,928           | €100,116          |
| DFP Procurement                     | £380              | €455              | £321              | €383              |
| Catering Supplies                   | £3,160            | €3,786            | £3,476            | €4,148            |
| Computer Supplies                   | £17,256           | €20,673           | £15,677           | €18,700           |
| Travel and Subsistence              | £105,673          | €126,597          | £73,461           | €87,630           |
| Training Provision                  | £100,520          | €120,424          | £98,604           | €117,624          |
| Facility Hire                       | £749              | €897              | -                 | -                 |
| Recruitment                         | £19,025           | €22,792           | £16,417           | €19,584           |
| Legal and Professional              | £3,379            | €4,048            | £668              | €798              |
| Advertising and Promotion           | £3,030            | €3,630            | £18,408           | €21,959           |
| Telephone                           | £18,203           | €21,807           | £17,344           | €20,689           |
| Printing, postage and Stationery    | £40,133           | €48,080           | £42,311           | €50,471           |
| Cleaning and Hygiene                | £1,631            | €1,954            | £667              | €786              |
| (Profit) / Loss on Foreign Exchange | -                 | (€17)             | -                 | €49               |
| Leasing payments                    | £2,292            | €2,746            | £7,382            | €8,807            |
| General Office Supplies             | £8,744            | €10,462           | £6,671            | €7,957            |
|                                     | <b>£1,401,819</b> | <b>€1,679,359</b> | <b>£1,199,382</b> | <b>€1,430,755</b> |

## APPENDIX 2 CONTINUED

### Overhead Expenses for the year ended 31 March 2014

|                            | 2014           | 2014            | RESTATED 2013  | RESTATED 2013  |
|----------------------------|----------------|-----------------|----------------|----------------|
| <b>Establishment</b>       |                |                 |                |                |
| Light & Heat               | £42,501        | €50,916         | £24,205        | €28,873        |
| Repairs                    | £24,134        | €28,914         | £9,100         | €10,854        |
| Insurance                  | £17,511        | €20,978         | £17,566        | €20,953        |
| Rates                      | £3,617         | €4,333          | £5,174         | €6,175         |
|                            | <b>£87,763</b> | <b>€105,141</b> | <b>£56,045</b> | <b>€66,855</b> |
| <b>Depreciation</b>        |                |                 |                |                |
| Fixtures and Fittings      | £17,120        | €20,722         | £16,374        | €19,417        |
| Computer Equipment         | £13,653        | €16,526         | £13,372        | €15,857        |
| Telecoms Equipment         | -              | -               | £1,617         | €1,917         |
| Building Improvements      | £38,691        | €46,832         | £887           | €1,052         |
| Release of Deferred Income | (£69,464)      | (€84,080)       | (£32,250)      | (€38,243)      |
|                            | -              | -               | -              | -              |

| <b>Interest payable and similar charges</b> |        |        |      |        |
|---|--------|--------|------|--------|
| Bank charges                                | £1,001 | €1,199 | £962 | €1,148 |



CENTRE FOR AUTISM  
MIDDLETOWN

Registered Number: NI 063661