



CENTRE FOR AUTISM
MIDDLETOWN

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016



CONTENTS

Foreword	4
Chairperson's Report	10
Board Members and Advisers	13
Chief Executive's Statement	18
Statement on Internal Control	28
Remuneration Report	31
Independent Auditors Report	32
Income and Expenditure Account	35
Balance Sheet	36
Cash Flow Statement	37
Notes to the financial Statements	38
Appendix 1 – Detailed Income and Expenditure Account	52
Appendix 2 – Overhead Expenses	53

FOREWORD FOR THE YEAR ENDED 31 MARCH 2016

The annual accounts for the year ended 31 March 2016 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. There are no exceptions.

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 been completed.

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 Northern Ireland and Ireland as well as an extensive training programme aimed at parents and school staff in both jurisdictions. This work is underpinned by the latest research and the Centre's own Research Department undertakes studies and disseminates information on evidence based educational developments in autism.

Established as an all-Ireland facility, 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 27.

The non-financial results for the year are set out in the Chief Executive's Statement and Report for the Year on pages 14 - 21.

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 2016 the Centre had cash at bank of £81,290 (2015: £64,254) and a deficit of reserves of £585,593 (2015: £362,940) split as follows:

General Reserves	(8,593)
Pension Liability	(577,000)
	(585,593)

Fixed Assets

During 2012 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. Most of this refurbishment work was completed in July 2013 and the Centre completed the remaining work in 2015.

Details of fixed assets are set out in note 11 to the accounts.

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

Pension Scheme

The valuation of the company's NILGOSC pension scheme at 31 March 2016, for the purposes of FRS 17, showed a funding deficit of £577K.

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 expanded its services in both jurisdictions through its annual business planning process.

Further details can be found in the Chief Executive's Statement and Report for the Year on pages 14 - 21.

Post Balance Sheet Events

There are no post balance sheet events requiring disclosure.

Charitable Donations

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

Directors

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

Dr Laurence Crowley CBE Chairperson

(Term ended on 15 March 2016)

(Reappointed 20 September 2016)

Prof Mary Hanratty CBE Vice Chairperson /

Chairperson from 16 March 2016

Mr Harry Mullan

(Term ended on 15 March 2016)

Mrs Goretti Newell

(Term ended on 15 March 2016)

(Reappointed 20 September 2016)

Mrs Daphne O'Kane

(Term ended on 15 March 2016)

Mrs Ethel Ruddock

(Term ended on 15 March 2016)

Mr Leo Kinsella

(Term ended on 15 March 2016)

(Reappointed 20 September 2016)

Mr James O'Grady

(Term ended on 15 March 2016)

(Reappointed 20 September 2016)

Mr Michael Travers

(Term ended on 15 March 2016)

(Reappointed 20 September 2016)

Ms Christine Sheridan

Mrs Dorothy Angus

(Appointed on 16 March 2016)

Mrs Irene Murphy

(Appointed on 16 March 2016)

Ms Sharon Beattie

(Appointed on 16 March 2016)

Further information on the directors is included on pages 13 to 15.

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. Note 9 shows the senior management salaries and all payments made to the Directors. 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 20 October 2016

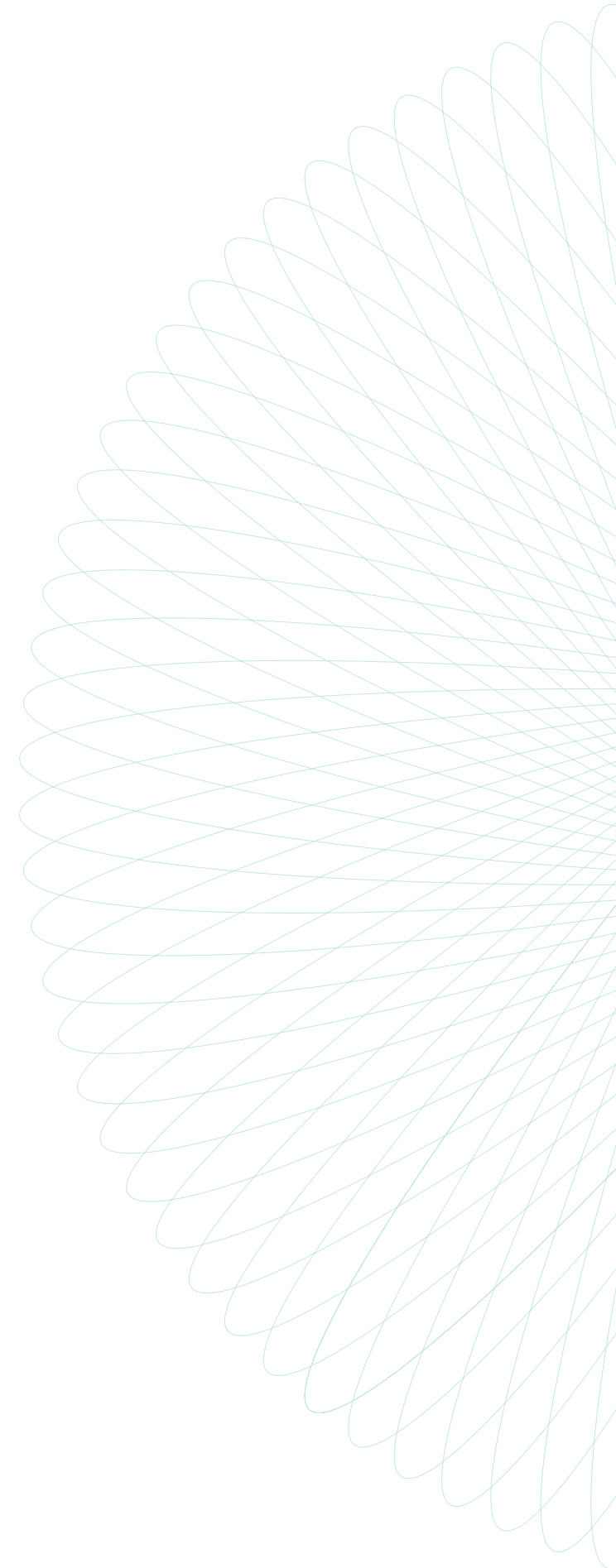
and signed on its behalf by



Mr JG Cooper
Chief Executive

20 October 2016

Date



CHAIRPERSON'S STATEMENT

I have pleasure in presenting Middletown Centre for Autism's Annual Report for the year ended 31 March 2016.

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

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

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

- The development and delivery of a comprehensive programme of specialist training offering places for some 9,702 professionals from the education and health sectors in Ireland, both North and South during the year.
- The development and delivery of a comprehensive programme of specialist training offering places for 8,300 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 the continuing development of a similar service in Ireland.

- Continuing to develop and host a series of innovative and practical training opportunities across the island for parents and professionals. This has included hosting renowned presenters such as Amy Laurent, Dr Jed Baker Dr Lenny Thornton and Dr Fiona Knott.
- The publication of comprehensive research bulletins and the continuing work on innovative research projects which involve schools throughout Ireland and international higher education partners.
- The development of third level pathways for professionals working in the area of autism. To this end the Centre has forged formal links with the University of Limerick to create and present a post graduate Certificate in Autism Studies.

Our financial statements for the year ended 31 March 2016 upon which our auditors PKF-FPM Accountants Limited have reported on without reservation, are set out in pages 27 to 43. The accounts are maintained in pounds sterling and are also reported upon in Euros. Our income for the year amounted to £2,186,923 (€2,885,911) virtually all of which has been in the form of grants from the two administrations. Our expenditure was £2,208,576 (€2,913,252) and can be apportioned as follows:

- Service delivery
£2,151,912 €2,838,477
- Overheads and infrastructure costs
£55,611 €73,385
- Interest payable and similar charges
£1,053 €1,390

The accounts show a deficit of £21,653 (€27,341) due to the requirement to provide for prior years pay settlements in 2015-2016. Arrangements are now in place to fund all settlements in year.

During this past year the Board has continued to work on the development of a ten year plan for the Centre to ensure that it continues to evolve and develop in meeting the needs of all those working and living with children and young people with autism.

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.

2016 has seen changes to the membership of the Board with the completion of their terms of office as directors by Mr Harry Mullan, Mrs Daphne O'Kane, Mrs Ethel Ruddock, Mr James O'Grady, Mr Michael Travers, Mr Leo Kinsella and Mrs Goretti Newell and the completion of his term of office as chairman by Dr Laurence Crowley. I would like to acknowledge the valuable work and service they have given as Directors to the Centre since their appointments in 2007. I welcome the appointment of Dr Crowley as vice Chairperson and Mrs Dorothy Angus, Mrs Irene Murphy and Ms Sharon Beattie as directors of the Centre. I thank all of my fellow members of the Board, who through their broad backgrounds in education, public service and administration in the UK and Ireland have provided enthusiastic support and wise counsel throughout the year.

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

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

Professor Mary Hanratty
Chairperson

20 October 2016

Date

BOARD MEMBERS AND ADVISERS

Chairperson – Professor Mary Hanratty CBE

Professor Mary Hanratty CBE served as Vice Chair until 15 March 2016 when she took up her current position as Chair of the Board. She has worked as Director of Nursing and Midwifery Education for the Southern and Eastern Health and Social Services Boards, where she was involved in developing education programmes for nurses involved in the care of children and young people with autism. Other public appointments include CPA independent assessor serves on the Centre's Finance and Personnel Committee and Service Development and Assurance Committee.

Dr Laurence Crowley CBE

Dr Laurence Crowley CBE served as Chairperson until 15 March 2016. He is a former Governor of the Bank of Ireland and the founding Executive Chairman of the UCD Michael Smurfit Business School. He is the former Chairman of Gaisce the President's Award and Chairman of a number of Irish companies. He also served as Chairman of the Centre's Finance and Personnel Committee.

Mr Leo Kinsella

Mr Leo Kinsella is the 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 served 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 served as Chairman of the Centre's Audit and Governance Committee until March 2016.

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. In 2014 he was awarded a Master in Philosophy degree for postgraduate work in special education undertaken in St Patrick's College, Dublin City University. Mr Travers served on the Centre's Service Development and Assurance Committee as well as its 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 served on the Centre's Planning and Buildings Committee and was Chair of the Service Development and Assurance 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 served on the Centre's Planning and Buildings Committee, the Service Development and Assurance Committee and the Audit and Governance Committees until March 2016.

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 served 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 was member of the Centre's Finance and Personnel Committee, Service Development and Assurance Committee as well as the Planning and Building Committee.

Mrs Christine Sheridan

Mrs Christine Sheridan is a HR Business Partner 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.

Mrs Dorothy Angus

Mrs Angus lives in Bangor and was Director of Access, Inclusion and Well Being in the Department of Education from 2005 to 2012. Policy responsibilities included special educational needs, child protection and the promotion of pupil emotional health and wellbeing. Mrs Angus also held posts at director level in DFP and OFMDFM. She is a volunteer with Business in the Community's 'Time to Read' scheme and with Childline Schools Service. Mrs Angus brings to the Board skills in the field of business planning and organisational development.

Ms Sharon Beattie

Ms Beattie lives in Crumlin and worked as Head of Strategic Partnerships in PSNI and as Director of Operations for the Safeguarding Board NI. She is a member of the Board of Trustees for the British Association for the Study and Prevention of Child Abuse and Neglect (BASPCAN), National Treasurer for the Association and Chair of the Finance Committee on a voluntary basis. Ms Beattie brings to the Board skills in the field of financial administration, management and accountability

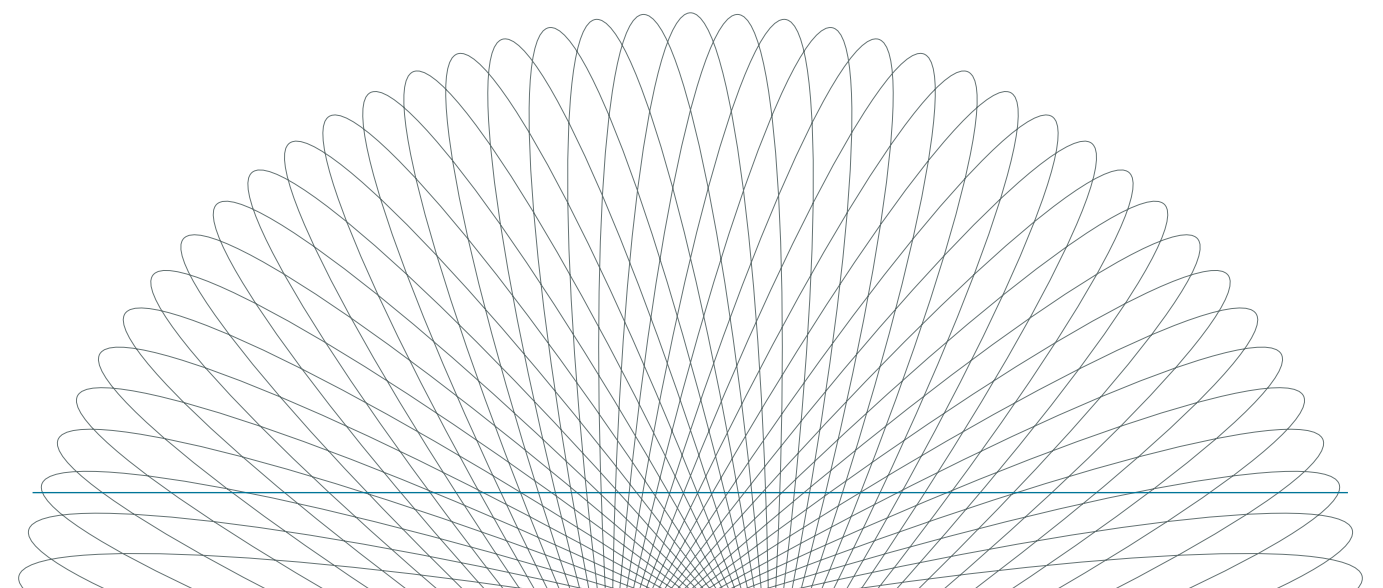
Mrs Irene Murphy

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

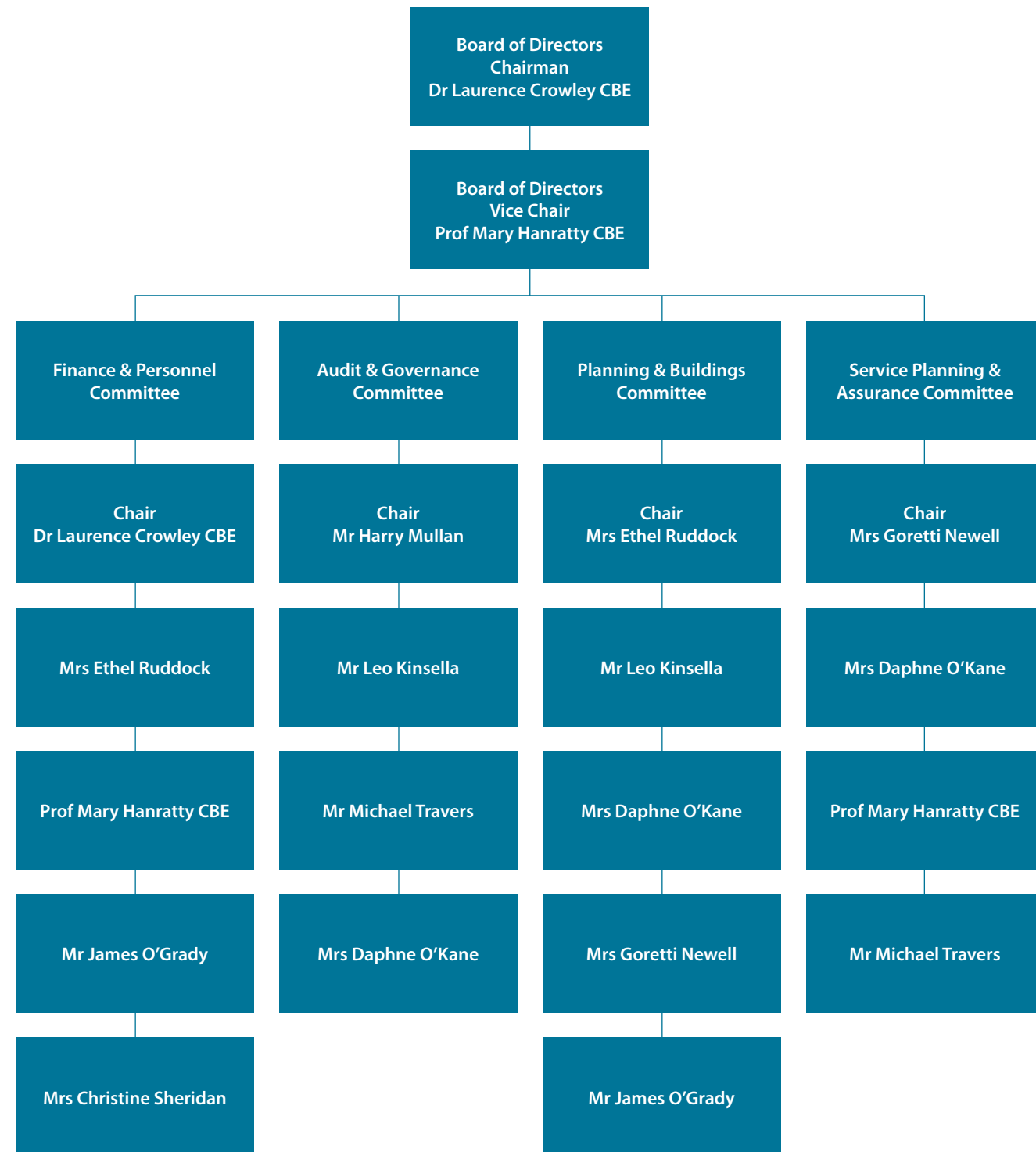
Board Structures

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 Planning and Assurance 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:

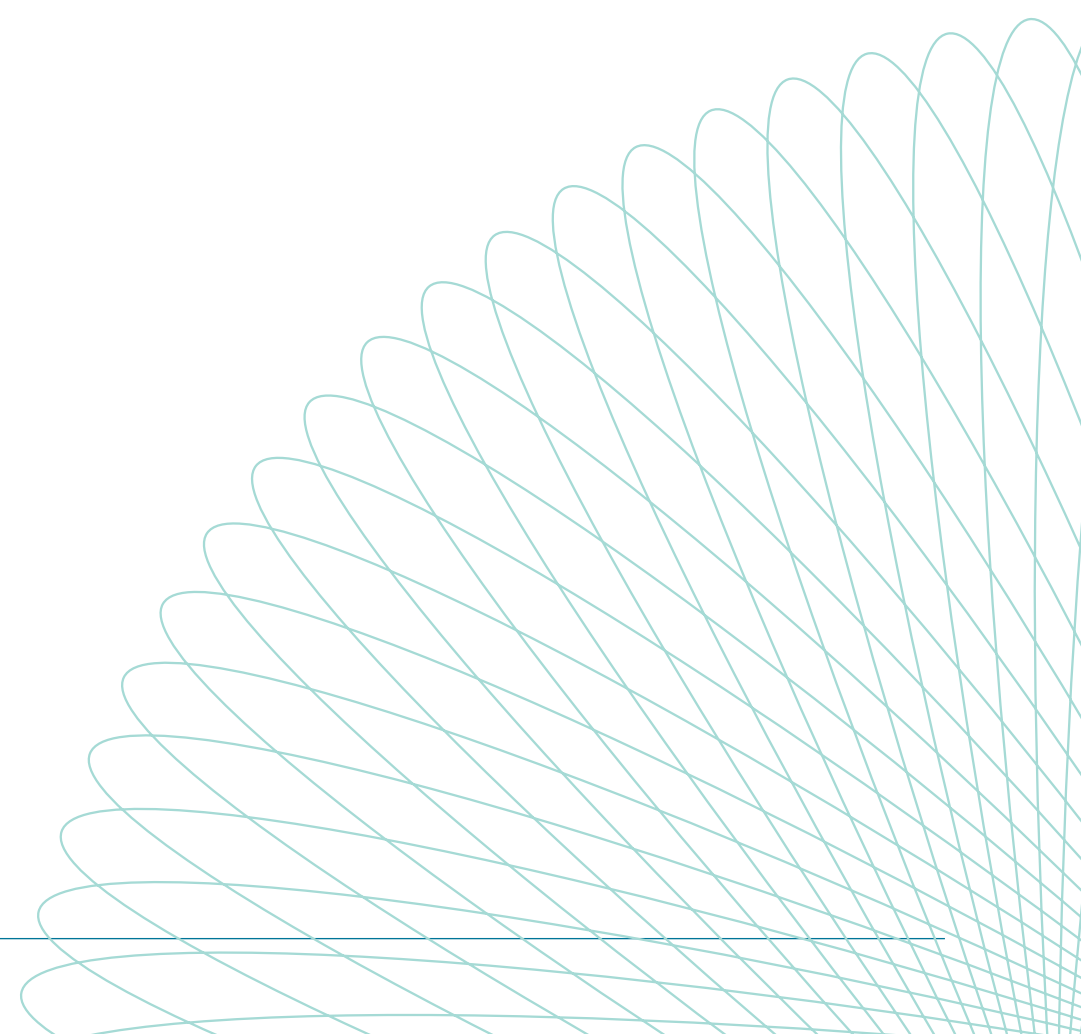
NI063661

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 REPORT FOR THE YEAR

I have pleasure in presenting this account of the operation of Middletown Centre for Autism, detailing the work undertaken by the Centre from April 2015 to March 2016.

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

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

It has been a year of continuing success for the Centre built on our expansion programme which had been formally announced at the North South Ministerial Council meeting of 15 June 2012, the hard work of our staff and the continued support of our partners throughout Ireland.

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 partnership with the University of Reading in the area of anxiety management 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

and have also been used as the basis for two online Resources in the areas of Sensory Processing and Best Practice. The Learning Support and Assessment Service has also expanded its work with young people referred to the service from the Education Authority in Northern Ireland. During the course of the year the service has expanded into the Republic of Ireland with a pilot programme involving 14 children from areas across the country.

Training Service

Training is a key feature of the Centre's work and during the course of last year 11,000 delegates attended training delivered by the Centre. Indeed since training commenced from the Centre in December 2007, a total in excess of 56,560 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.

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 Galway, Dublin, Portlaoise, Cork, Monaghan, Belfast, Limerick, Clare and Wicklow. In addition to this, Joint Events involving Parents and Professionals were held in Drogheda, Dublin, Dundalk, Belfast, Middletown, Limerick, Magherafelt and a Careers Fair held in St Paul's School Bessbrook. These involved international speakers such as Emily Rubin, Brenda Smith Myles, Jed Baker, Amy Laurent, Gina Davis, Lenny Thornton, Adam Harris, Patricia Daly and Fiona Knott. In 2016 the Centre developed three day training sessions in Anxiety Management and Writing Behaviour

Support Plans. These sessions were developed and delivered in partnership with the University of Reading and Mary Immaculate College Limerick. The Centre continues to offer parents training sessions on Art, Music and Drama as creative ways of engagement. 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, details of which are 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 a wide range of five week parent and professional programmes delivered across the island. These sessions were delivered by both Centre staff and invited, recognised, experts in the field of autism. These longer sessions gave education staff and parents the opportunity to have a longer learning relationship with the tutor and build supportive networks.

Autism Specific Continuous Professional Development Programmes

In 2016 the Centre continued to develop its links with third level institutions which has resulted in three day intensive sessions for teachers as well as plans to deliver a Post Graduate Certificate in Autism Studies in partnership with the University of Limerick in 2016/2017.

The Centre held its annual Best Practice Day, which was on the area of providing sensory supports in autism and featured Amy Laurent. In addition to this both parents and professionals attended Three-day SCERTS with Emily Rubin and two days on Effective Interventions for Behavioural and Social Challenges with Dr Jed Baker who is a recognised authority in this area. The Centre's Masterclass programme provided Teachers and Educational Psychologists with seminar sessions with Dr Michael McCreadie, Dr Brenda Smith Myles and Dr Lenny Thornton. The Centre continues to engage with key stakeholders throughout the academic year in order to deliver tailored continued professional development sessions throughout Ireland and Northern Ireland.

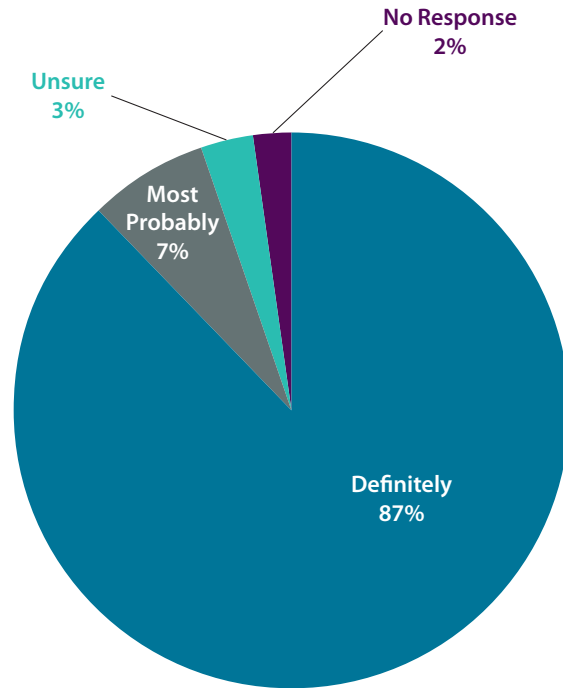
The Centre continually seeks the views of parents and educational professionals on the quality and appropriateness of the training offered through systematic evaluation.

Professional Evaluation

Below is a summary analysis of the completed professional training evaluations. The training evaluations are analysed from trainings delivered from 17/4/15 to 5/02/16. The sample consisted of N=110 evaluations.

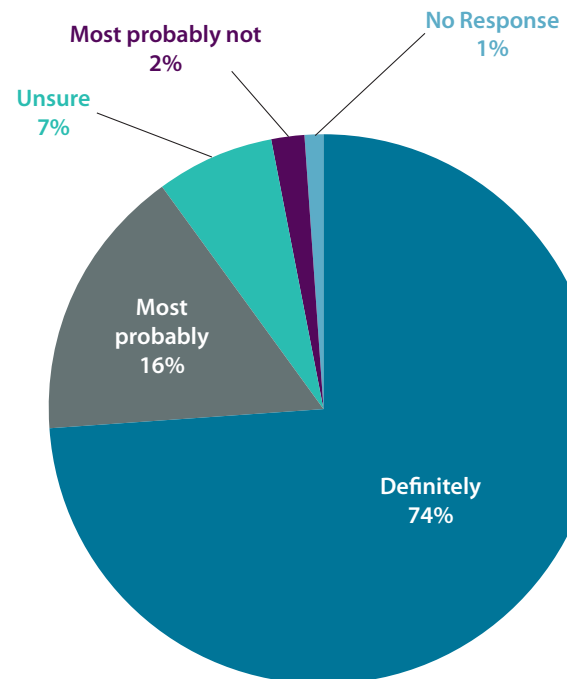
The material covered was relevant

87% of professionals found the material covered within a training session as definitely relevant.



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

90% (74% Definitely and 16% 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.

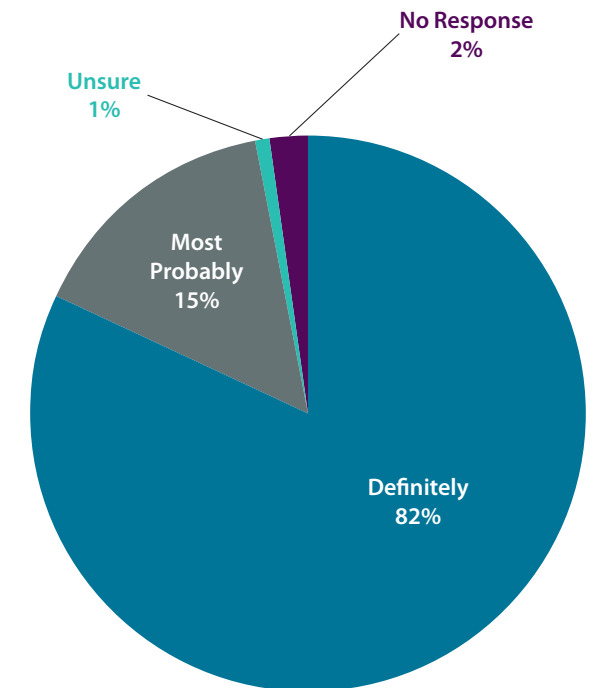


Parent Evaluation

Below is a summary analysis of the completed parent training evaluations. The training evaluations are analysed from trainings delivered from 20/6/15 to the 16/12/15. The sample consisted of N= 104 evaluations.

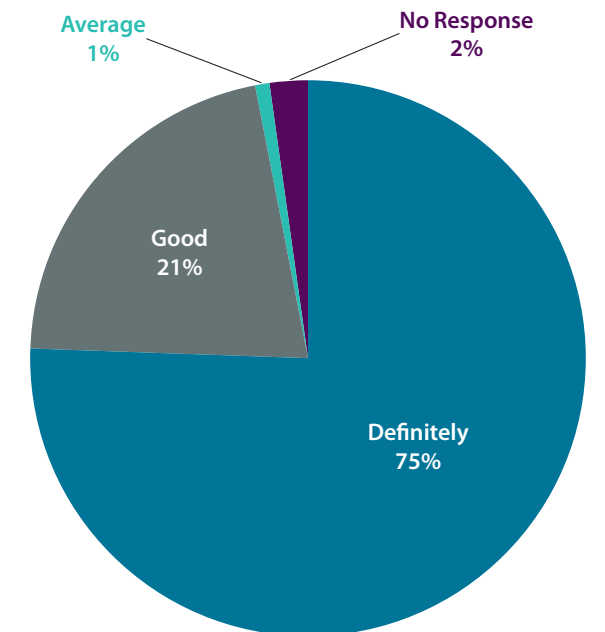
The material covered was relevant

82% of parents definitely found the material covered within the training they attended as relevant; with a further 15% stating that the material was most probably relevant.



Overall, how would you rate this training?

Three quarters (75%) of parents that attended training, rated the training delivered by Middletown Centre for Autism as excellent. A further 21% rated the training as Good.



CHIEF EXECUTIVE'S REPORT FOR THE YEAR

Planning for our international conference in 2017

Plans are underway for the Centre's second International Conference, which will take place in the Titanic Centre in May 2017 and will again feature two days of local, national and international key note speakers who will address the topic of Capacity Building for Students with Autism.

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

the Centre's training portfolio. Equally important this year has been the ongoing development of securing accreditation for some of the Centre's training sessions. This work will be developed throughout the course of 2015/2016.

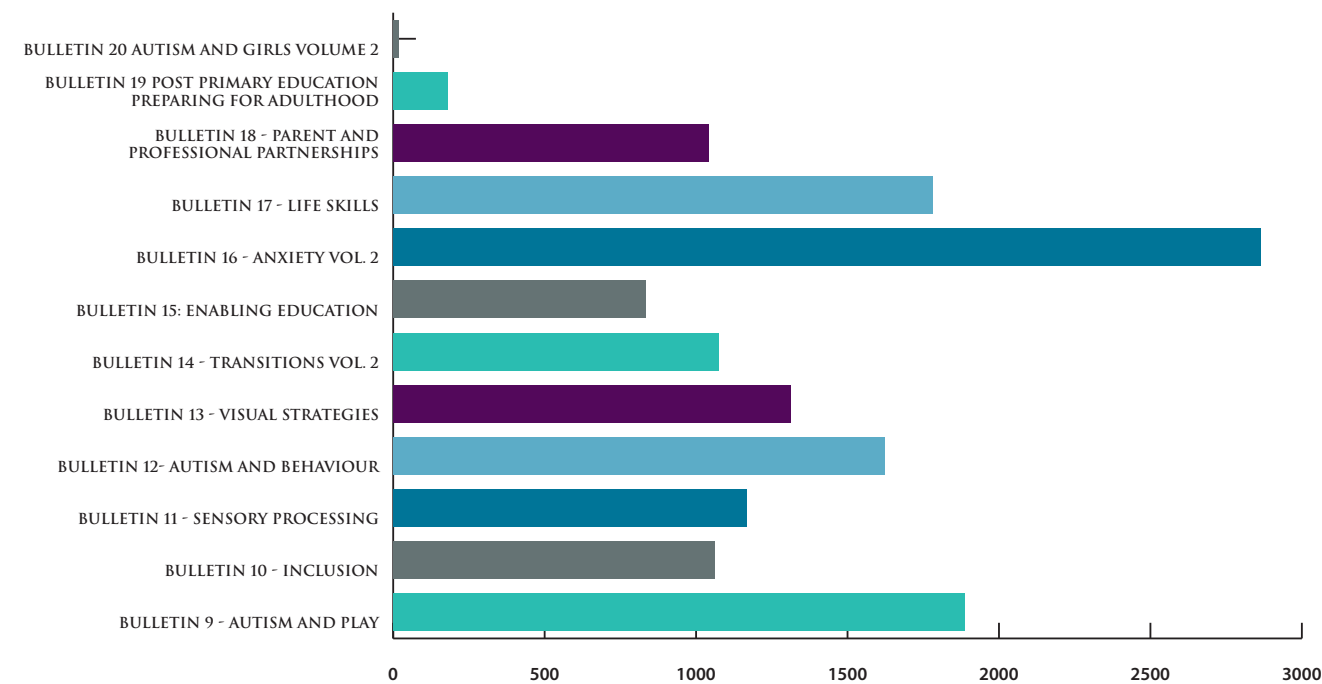
Using Research to Inform

Research continues to underpin all that the Centre does. During the last year four research bulletins were published covering the themes of: Life Skills, Parent and Professional Relationships, Post Primary Education and Autism and Girls volume 2. The Centre's Research Bulletins continue to be a popular and much used resource with parents and education professionals.

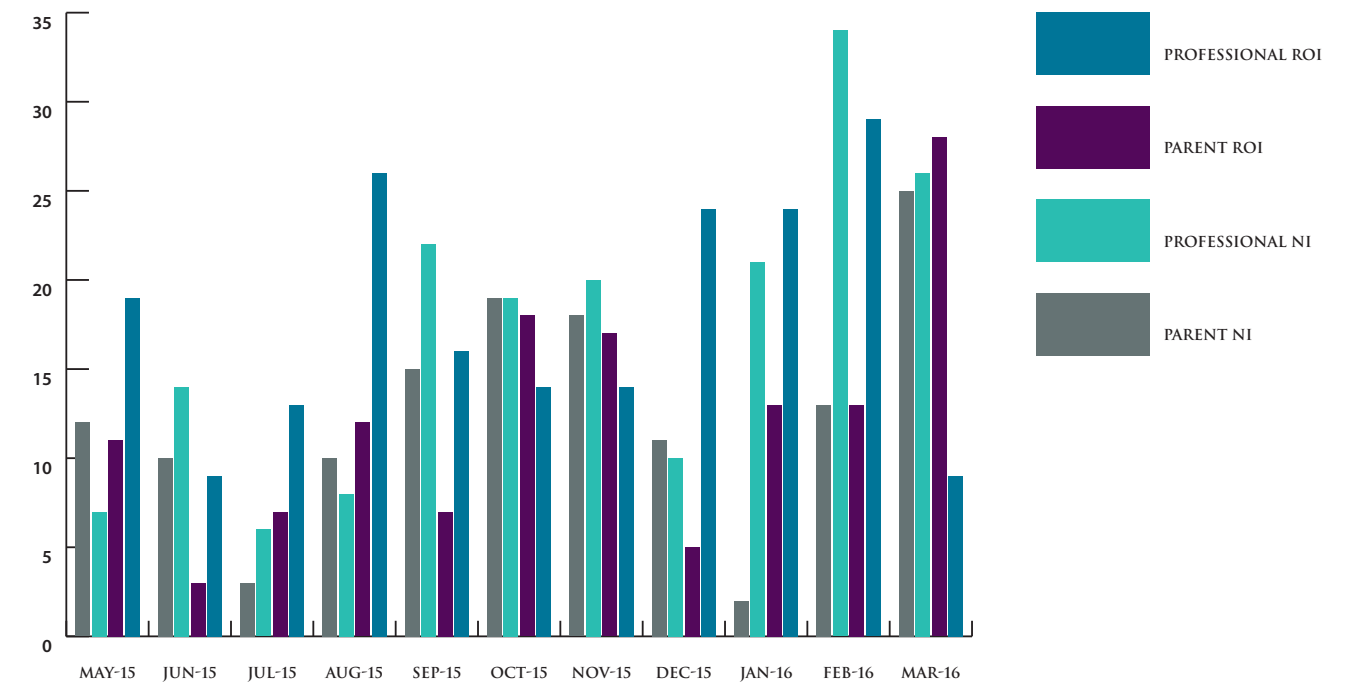
In addition to the Research Bulletins the Research Department has developed two online resources that are free for parents and professionals and that feature multi-media and downloadable resources that provide support and information on the areas of sensory processing and best practice. These resources are based on the Centre's transdisciplinary work with some of the most complex children in the school system in Ireland and Northern Ireland. The Research Department will continue to develop resources based on the work of the Centre.

The Centre conducted an evaluation of the Attention Autism approach in four schools in Ireland on behalf of the Department of Education and Skills and also provided research and support to both Departments of Education on all issues relating to autism research.

Research Bulletins downloaded 2015-2016

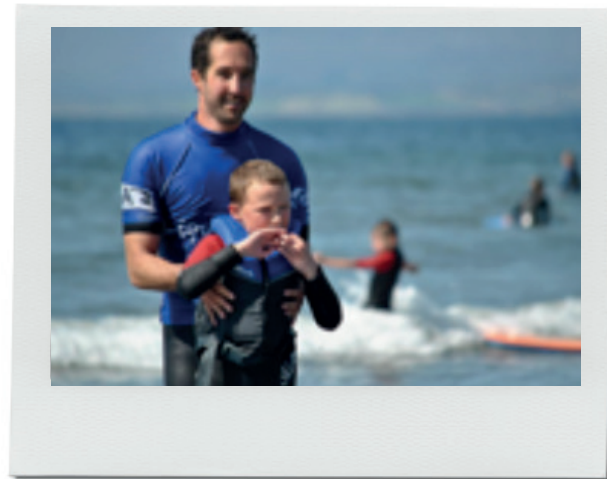


Online autism resources downloaded during 2015-2016



Supporting children

The Learning Support and Assessment Service’s work continues to expand in Northern Ireland and has now also commenced in the Republic of Ireland thus ensuring that educationalists in both jurisdictions can refer children and young people who despite extensive first level intervention and support continue to encounter difficulties. In Northern Ireland to date 71 children have been directly referred to the service with a further 790 receiving direct support and a further 597 receiving indirect support.



Children and young people are referred to the service by the Education Authority 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 involves collaborative working with a wide range of external agencies. Whole school referrals are also undertaken and involve the MCA team working with the school staff and parents to provide a more “autism competent” learning environment. Initiatives have included the establishment of working parties, the provision of strategies for support and individualised programmes based on school development plan aims. This has led to initiatives such as the development of a sensory “lounge”, more integration of children and young people into the general classroom environments, training for parents and staff, more targeted IEPs and more effective autism policies. The work is in the process of being evaluated and results will be available soon. Early results indicate that it is a highly successful programme: a positive direction in which to develop the service.

In the Republic of Ireland a total of 14 Referrals were made last year through the pilot project with referrals being made by a group consisting of The Inspectorate, NEPs and DES. In addition to these referrals a further 40 children have received indirect support. The work in both jurisdictions aims to improve the capacity of local service providers to understand autism better and to make the necessary adjustments in their teaching environments. Similarly the team works with parents at home and in the community to provide a comprehensive learning support programme.

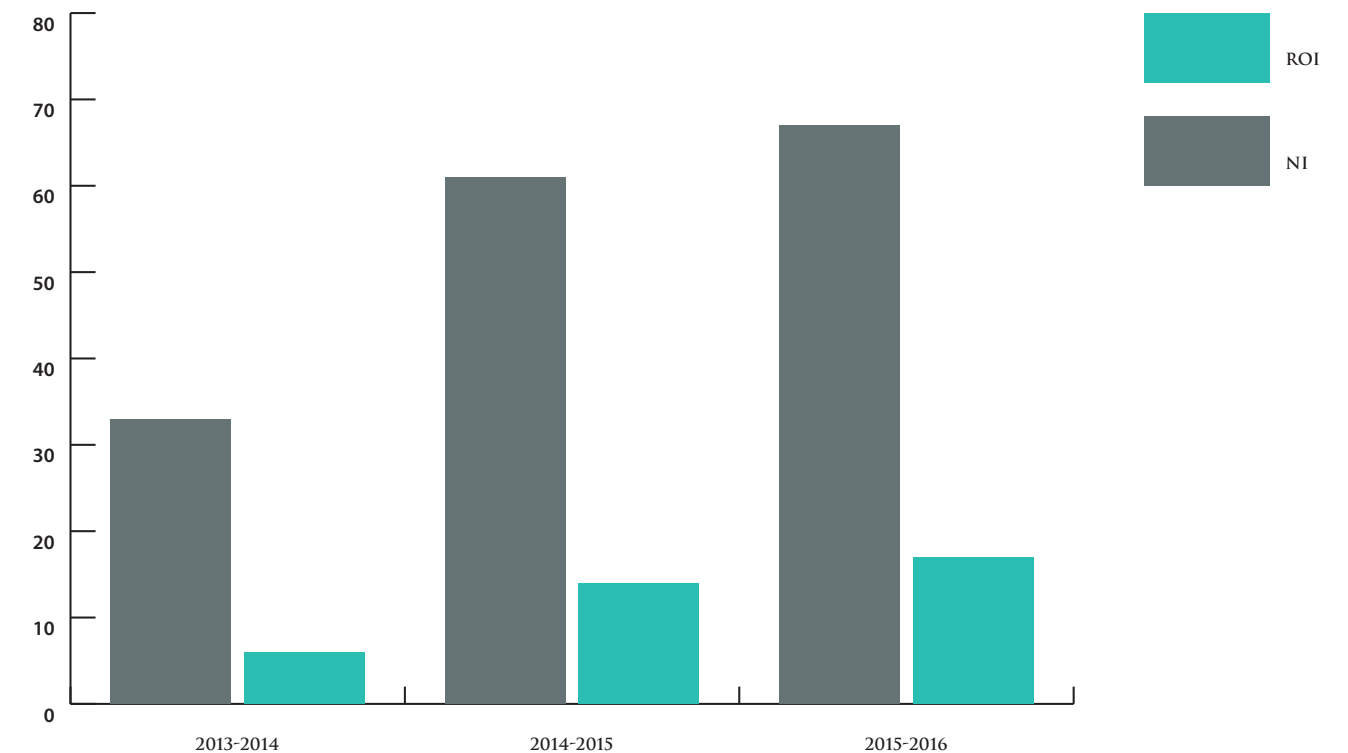
Listening to our stakeholders

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.

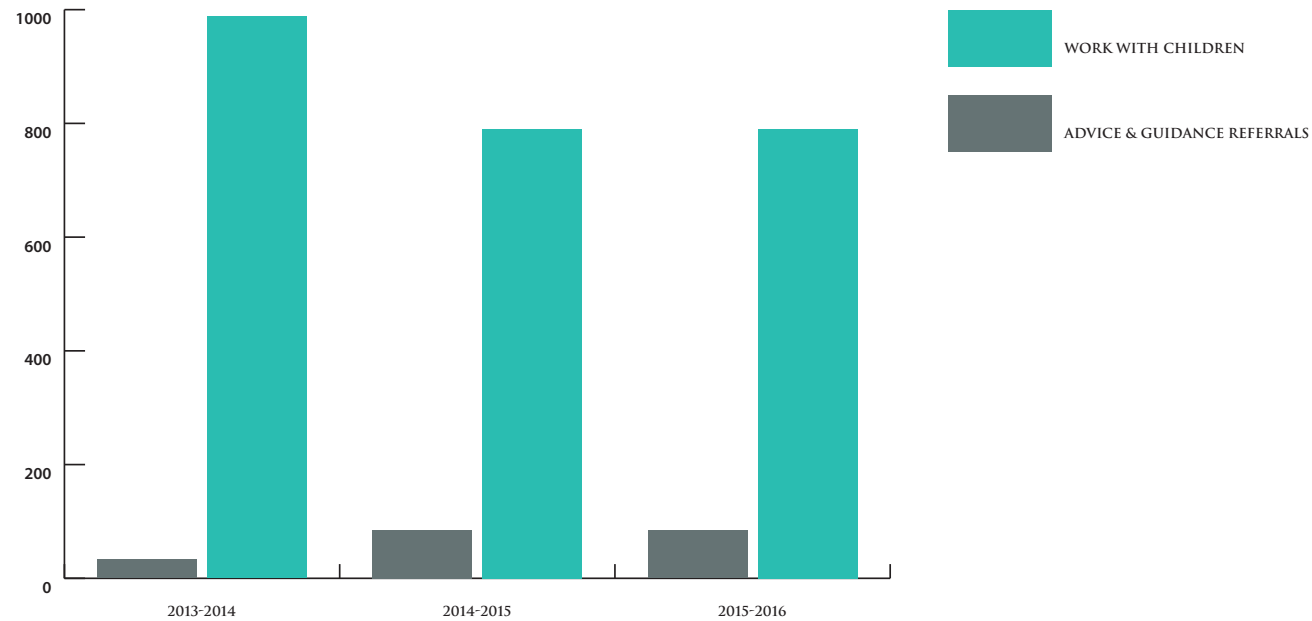
The Centre has played host to a wide range of stakeholders throughout the course of the year as well as meeting with a wide cross section of those particularly in the voluntary sector who are delivering first level autism services. The development of these relationships is not merely for an exchange of information, but is designed to complement and add value to the provision of existing services for the wider autism community.



Children referred to the Learning Support and Assessment Service



Working with children



The contribution of our staff and Directors

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

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

J G Cooper
Chief Executive Officer

20 October 2016

Date

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 2016 and up to the date of approval of the annual report and accounts, and accords with the Finance Departments' guidance.d 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 with perceived issues of inequality of access to the Centre's services; and the inherited responsibility for the convent building and its upkeep, including those parts which have been listed as well as necessary maintenance work to residual buildings and facilities not required for the provision of services by the Centre. Agreement has been reached with the funding Departments on a division of responsibility for the longer term maintenance of the convent and residual estate issues, while the agreed expansion plan for the

Centres services addresses some of the differentials in service provision. 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 Centre who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the

Board, 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 clients 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 regularly through its Finance and Personnel Committee. The Board has also established a Service Planning and Assurance 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

20 October 2016

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 2016 which comprises the Income and Expenditure Account, the Balance Sheet, the Reconciliation of Funds, the Cashflow Statement, the Accounting Policies and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 pages 5 and 6, the 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 any 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 2016 and of its deficit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 are not 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

20 October 2016

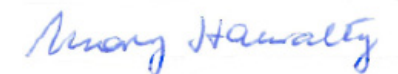
Date

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

	NOTES	2016 £	2016 €	2015 £	2015 €
Income	5	2,186,923	2,885,911	2,133,577	2,753,432
Other operating expenses	6	2,207,523	2,911,862	2,130,666	2,749,508
Operating (deficit) / surplus	7	(20,600)	(25,951)	2,911	3,925
Interest payable and similar charges		(1,053)	(1,390)	(1,074)	(1,386)
(Deficit) / surplus on ordinary activities before taxation		(21,653)	(27,341)	1,837	2,539
Taxation	10	-	-	(367)	(507)
(Deficit) / surplus for year		(21,653)	(27,341)	1,470	2,032

All amounts above relate to continuing activities of the company.

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



Prof Mary Hanratty
Chairperson

20 October 2016

Date



J G Cooper
Chief Executive Officer


20 October 2016

Date

BALANCE SHEET AS AT 31 MARCH 2016

	NOTES	2016 £	2016 €	2015 £	2015 €
Fixed Assets					
Tangible fixed assets	11	392,293	495,327	322,138	445,189
Current Assets					
Debtors	12	6,124	7,732	5,462	7,548
Cash at bank and in hand		81,290	102,640	64,254	88,798
		87,414	110,373	69,716	96,346
Current Liabilities					
Creditors: amounts falling due within one year	13	(96,007)	(121,223)	(56,656)	(78,298)
Net Current Assets		(8,593)	(10,850)	13,060	18,048
Total assets less current liabilities		383,700	484,477	335,198	463,238
Long Term Liabilities					
Deferred credits - capital grants	17	(392,293)	(495,327)	(322,138)	(445,189)
Provisions for liabilities	15	(577,000)	(728,546)	(376,000)	(519,626)
		(969,293)	(1,223,873)	(698,138)	(964,815)
Net Liabilities		(585,593)	(739,396)	(362,940)	(501,577)
Reserves					
General Reserves		(8,593)	(10,850)	13,060	18,049
Pension Liability	16	(577,000)	(728,546)	(376,000)	(519,626)
		(585,593)	(739,396)	(362,940)	(501,577)

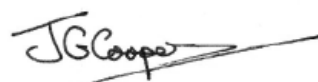
The financial statements were approved by the board of directors on 20 October 2016 and were signed on its behalf by:



Prof Mary Hanratty
Chairperson

20 October 2016

Date



J G Cooper
Chief Executive Officer

20 October 2016

Date

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2016

	NOTES	2016 £	2016 €	2015 £	2015 €
Cash flows from operating activities					
(Deficit) / surplus for the year		(21,653)	(27,341)	1,470	2,032
Adjustments for:					
Interest payable and similar charges		1,053	1,390	1,074	1,386
Tax on surplus on ordinary activities				367	507
Depreciation		61,227	77,308	57,517	79,487
Amortisation of capital funding		(61,227)	(77,308)	(57,517)	(79,488)
		(20,600)	(25,951)	2,911	3,924
Movements in working capital					
Movement in provisions					
Movement in debtors		(662)	(184)	(405)	(1,427)
Movement in creditors		39,718	41,874	8,269	21,656
Cash generated from operations		18,456	15,739	10,775	24,153
Interest paid		(1,053)	(1,390)	(1,074)	(1,386)
Tax paid		(367)	(507)	(2,898)	(3,508)
Net cash generated from operating activities		17,036	13,842	6,803	19,259
Cashflows from investing activities					
Payments to acquire tangible fixed assets		(131,382)	(165,889)	(11,251)	(15,549)
Net cash generated from investing activities		(131,382)	(165,889)	(11,251)	(15,549)
Cashflows from financing activities					
Capital funding received		131,382	165,889	11,251	15,549
Net cash generated from funding activities		131,382	165,889	11,251	15,549
Net increase in cash and cash equivalents		17,036	13,842	6,803	19,259
Cash and cash equivalents at 1 April 2015		64,254	88,798	57,451	69,539
Cash and cash equivalents at 31 March 2016	21	81,290	102,640	64,254	88,798

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1. General Information

Middletown Centre for Autism Limited is a company limited by guarantee in Northern Ireland.

2. Accounting Policies

Statement of compliance

The financial statements of the company for the year ended 31 March 2016 have been prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued by the Financial Reporting Council and in accordance with the Companies Act 2006.

This is the first year that the company has presented its results under FRS102. The Financial Statements for the year ended 31 March 2015 were prepared under UK GAAP. The date of transition to FRS102 was 1 April 2014. There were no changes in accounting policies and, therefore, a reconciliation of income and expenditure for the financial year ended 31 March 2015 and a reconciliation of total reserves as at 1 April 2014 and 31 March 2015 between UK GAAP, as previously reported, and FRS102 is not required.

Basis of preparation

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 2014, the accounting standards issued or adopted by the Accounting Standards Board and accounting and disclosure requirements issued by the Department of Education, NI and the Department of Education and Skills, ROI, insofar as those requirements are appropriate

Government Funding

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

Subsequent additions and major components

Subsequent costs, including major inspections, are included in the assets carrying amount and recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the company and the cost can be measured reliably.

Derecognition

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal, the difference between the net disposal proceeds and the carrying amount is recognised in the income and expenditure account and included in "other operating (losses)/gains".

Critical accounting

The company makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimated and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

- (i) Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are re-assessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See Note 11 for the carrying amount of the fixed assets, and below for the useful economic lives for each class of asset.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

15%

Fixtures & Fittings
Reducing balance basis

33¹/₃%

Computer Equipment
Straight line basis

25%

Telecoms Equipment
Straight line basis

15%

Building Improvements
Reducing balance

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate, at the end of each reporting period. The effect of any change is accounted for prospectively.

Leasing

Leases that do not transfer all the risks and rewards of ownership are classified as operating leases. Payments under operating leases are charged to the income and expenditure account on a straight-line basis over the period of the lease.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Provisions

Provisions are recognised when the company has a present legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the same value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as interest expense.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company provides a range of benefits to employees, including paid holiday arrangements and defined benefit pension plans.

Short term benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in which the service is received.

Defined benefit pension plans

The pension costs in respect of a defined benefit scheme are charged to the income and expenditure account on a systematic basis, based on the actuary's calculations. Amounts charged are calculated using the following rates:

Current service costs - Discount rate at the start of the year

Interest cost - Discount rate at the start of the year

Expected return on assets - Expected rate of return at the start of the year

Past service costs are recognised in the income and expenditure account on a straight line bases over the period in which the increased in the benefits vest.

Differences between the amounts charges in the profit and loss account and payments made to pension funds are treated as assets or liabilities.

Assets in the scheme are measured at their fair value at the balance sheet date. Defined benefit liabilities are measured on an actuarial basis using the projected unit method. The assets and liabilities of the scheme are subject to a full actuarial valuation by an external professionally qualified actually triennially.

The excess / shortfall in the value of the assets in the scheme over / below the present value of the scheme liabilities is recognised as an asset / liability when the amounts can be recovered through reduced contributions or refunds from the scheme. Any deferred taxation is offset against the asset / liability.

Actual gains and losses that arise on the valuation of the scheme's assets and liabilities are released to the statement of total recognised gains and losses.

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, Holywood 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.

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.

Government Capital Funding

Capital funding received and receivable are treated as deferred income and amortised to the Income and Expenditure Account annually over the useful economic life of the asset to which it relates.

Foreign Currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Balance Sheet date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at a fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income and Expenditure Account. The company's functional currency is the pound sterling and the accounts are presented in sterling and euro.

3. Adoption of FRS102

This is the first set of financial statements prepared by Middletown Centre for Autism Limited in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"). The company transitioned from previously extant Irish and UK GAAP to FRS012 as at 1 April 2014.

4. 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.

5. 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.

6. Other operating expenses

	2016 £	2016 €	2015 £	2015 €
Administration	2,151,912	2,838,477	2,036,461	2,627,934
Establishment	55,611	73,385	94,205	121,574
	2,207,523	2,911,862	2,207,523	2,911,862

7. Operating (Deficit) / Surplus

	2016 £	2016 €	2015 £	2015 €
Operating (deficit) / surplus is stated after charging:				
Depreciation of tangible fixed assets	61,227	77,308	57,517	79,487
Loss/(profit) on foreign currencies	-	(1,233)	-	(168)
Auditors' remuneration				
-audit services	19,568	25,822	8,641	11,151
Amortisation of capital funding	(61,227)	(77,308)	(57,517)	(79,488)

8. Interest Payable and similar charges

	2016 £	2016 €	2015 £	2015 €
Bank interest and charges	1,053	1,390	1,074	1,386

9. Employees and Remuneration

	STAFF NO.S	2016 £	2016 €	STAFF NO.S	2015 £	2015 €
Remuneration of Senior Management	4	366,141	483,167	4	299,136	358,367
Other employees remuneration (including subcontractors)	34	1,322,617	1,745,355	31	1,188,980	1,562,082
	38	1,688,758	2,228,522	35	1,488,116	1,920,449
Wages and salaries & subcontract costs		1,355,324	1,788,514		1,215,896	1,569,143
Social security costs		103,738	136,896		84,920	109,591
Other Pension costs		229,696	303,112		187,300	241,715
		1,688,758	2,228,522		1,488,116	1,920,449

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

	2016 £	2016 €	2015 £	2015 €
Department of Education	13,000	17,155	11,279	14,556
Department of Education and Skills	16,891	22,290	10,573	13,645

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

Details on the pension arrangements are given in Note 2.

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, £59,864 - £64,810

Heads of Division (3) – Scale 64 - 67, £56,192 - £58,992

10. Tax on Profit on Ordinary Activities

ANALYSIS OF CHARGE IN THE YEAR:	2016 £	2016 €	2015 £	2015 €
Current tax:				
Corporation tax at 20% (2015: 20%)	-	-	367	507
Tax on profit on ordinary activities	-	-	367	507
Factors affecting tax charge for the year The tax assessed for the year differs from the standard rate of corporation tax in the United Kingdom of 20% (2015: 20%). The differences are explained below:				
Profit/ (loss) on ordinary activities before tax	(21,653)	(27,341)	1,837	2,539
Profit on ordinary activities multiplied by the standard rate of corporation tax in the UK at 20% (2015: 20%)	(4,331)	(5,468)	367	507
Effects of:				
Tax losses carried forward to future periods	4,331	5,468	-	-
Current tax charge for the year	-	-	367	507

11. Tangible Fixed Assets

Cost	FIXTURES AND FITTINGS		COMPUTER EQUIPMENT		TELECOMS		BUILDING IMPROVEMENTS		TOTAL	
	£	€	£	€	£	€	£	€	£	€
At 1 April 2015	193,943	268,026	145,747	201,420	17,449	24,114	264,374	365,360	621,513	858,920
Additions	896	1,131	10,876	13,733	-	-	119,610	151,025	131,382	165,889
Exchange movement	-	(23,145)	-	(17,393)	-	(2,082)	-	(31,549)	-	(74,169)
At 31 March 2016	194,839	246,013	156,623	197,759	17,449	22,032	383,984	484,836	752,895	950,639
Depreciation										
At 1 April 2015	102,700	141,930	114,660	158,458	17,449	24,114	64,566	89,229	299,375	413,731
Charge for year	13,520	17,071	17,923	22,630	-	-	29,784	37,607	61,227	77,308
Exchange movement	-	(12,256)	-	(13,683)	-	(2,082)	-	(7,705)	-	(35,727)
At 31 March 2016	116,220	146,745	132,583	167,405	17,449	22,032	94,350	119,131	360,602	455,312
Net Book Value										
31 March 2016	78,619	99,268	24,040	30,354	-	-	289,634	365,705	392,293	495,327
31 March 2015	91,243	126,096	31,087	42,962	-	-	199,808	276,131	322,138	445,189

12. Debtors

	2016 £	2016 €	2015 £	2015 €
Sundry debtors	6,124	7,732	5,462	7,548
	6,124	7,732	5,462	7,548

13. Creditors: amounts falling due within one year

	2016 £	2016 €	2015 £	2015 €
Sundry creditors and accruals	96,007	121,223	56,289	77,790
Corporation Tax	-	-	367	507
	96,007	121,223	56,656	78,298

14. Taxation

	2016 £	2016 €	2015 £	2015 €
Creditors				
Corporation Tax	-	-	367	507

15. Provisions for Liabilities and Charges

	2016 £	2016 €	2015 £	2015 €
At 1 April 2015	376,000	519,626	376,000	455,118
Increase in provision	201,000	253,792	-	-
Exchange movement	-	(44,872)	-	64,508
At 31 March 2016	577,000	728,546	376,000	519,626

16. 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 2016 by a qualified independent actuary, Scott Campbell FIA for and on behalf of Aon Hewitt. A guarantee agreement dated 16 November 2007 is in place between NILGOSC, Department of Education NI and the Department of Education and Skills Ireland whereby the Departments guarantee payment in full of any pension liabilities of Middletown Centre for Autism Limited if the Centre ceases to exist or is otherwise unable to discharge its pension liabilities.

The key assumptions used by the actuary were:

	2013 %	2012 %
Discount rate	3.5	3.3
RPI inflation	3.0	3.0
CPI inflation	1.9	1.9
Pension increases	1.9	1.9
Pension accounts revaluation rate	1.9	1.9
Salary increases	3.4	3.4

The morality assumptions used were as follows:

	2013 %	2012 %
Males		
Member aged 65 at accounting date	22.3	22.2
Member aged 45 at accounting date	24.5	24.4
Females		
Member aged 65 at accounting date	24.8	24.7
Member aged 45 at accounting date	27.2	27.0

The assets in the scheme are as follows:

	2016 %
Equities	71.9
Government bonds	5.7
Corporate bonds	6.4
Property	13.2
Cash	2.3
Other assets	0.5
	100.0

Reconciliation of present value of scheme liabilities

	2016 £
Opening defined benefit obligation	1,886,000
Current service cost	269,000
Interest expense on defined benefit obligation	63,000
Contribution by participants	66,000
Actuarial (gains) / losses on liabilities	(124,000)
Net benefits paid out	(6,000)
Closing defined benefit obligation	2,154,000

Reconciliation of fair value of scheme assets

	2016 £
Opening fair value of assets	1,298,000
Interest income on assets	47,000
Remeasurement gains / (losses) on assets	(22,000)
Contribution by the employer	194,000
Contributions by participants	66,000
Net benefits paid out	(6,000)
Closing fair value of assets	1,577,000

	2016 £	2015 £
Total fair value of assets	1,577,000	1,298,000
Present value of funded defined benefit obligation	2,154,000	1,886,000
Funded status	(577,000)	(588,000)

Analysis of amount charged to income and expenditure account

	2016 £
Operating cost:	
Current service cost	269,000
Financing cost:	
Interest on pension scheme liabilities	16,000
Pension expense recognised in income and expenditure account	285,000

17. Capital Funding Deferred

	2016 £	2016 €	2015 £	2015 €
Capital funding received and receivable				
At 1 April 2015	621,513	858,920	610,262	738,672
Increase in year	131,382	165,889	11,251	15,549
Exchange movement	-	(74,169)	-	104,699
At 31 March 2016	752,895	950,639	621,513	858,920
Amortisation				
At 1 April 2015	(299,375)	(413,731)	(241,858)	(292,750)
Amortised in year	(61,227)	(77,308)	(57,517)	(79,488)
Exchange movement	-	35,727	-	(41,493)
At 31 March 2016	-360,602	-455,312	-299,375	-413,731
Net Book Value				
At 31 March 2016	392,293	495,327	-	-
At 1 April 2015	-	-	322,138	445,189

18. Share Capital

Middletown Centre for Autism Limited is a company limited by guarantee not having a share capital.

19. Capital Commitments

At 31 March 2016 the company had capital commitments totalling £48K.

20. Related Party Transactions

There were no related party transactions requiring disclosure in the year ended 31 March 2016.

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.

21. Cash and Equivalents

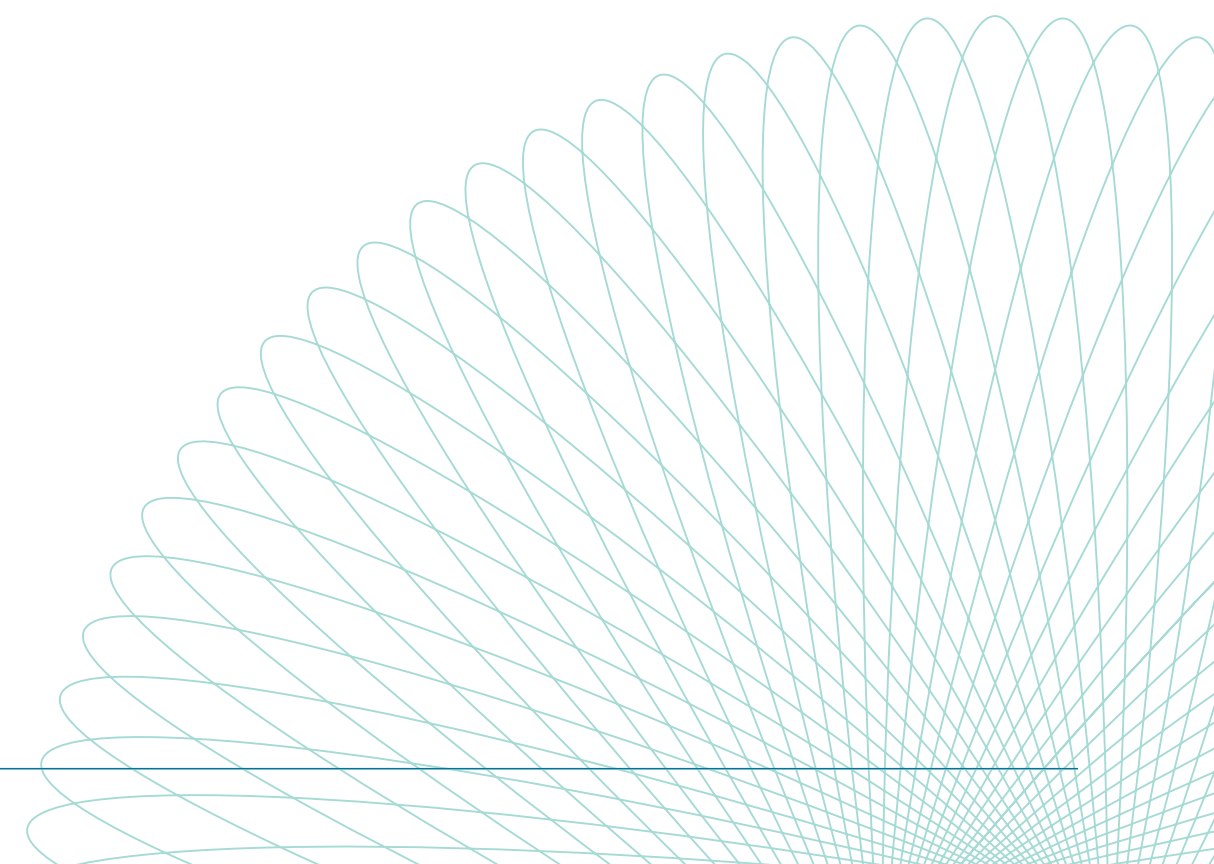
	2016 £	2016 €	2015 £	2015 €
Cash and bank balances	81,290	102,640	64,254	88,798

22. Financial Instruments

	2016 £	2016 €	2015 £	2015 €
The company had the following financial instruments:				
Financial assets are debt instruments measured at amortised costs:				
Other receivables	6,124	7,732	5,462	7,548
Other creditors	96,007	121,223	56,656	78,298
	102,131	128,955	62,118	85,846

23. Post Balance Sheet Event

On 23 June 2016 the UK voted to leave the EU. It is not yet known what effect, if any, this will have on Middletown Centre for Autism Limited.



APPENDIX 1

Detailed Income and Expenditure Account for the year ended 31 March 2016

	2016 £	2016 €	2015 £	2015 €
Income				
Grants received from Department of Education	1,091,516	1,440,388	1,072,353	1,383,897
Grants received from Department of Education and Skills	1,095,407	1,445,523	1,061,074	1,369,342
Sundry income	-	-	150	194
	2,186,923	2,885,911	2,133,577	2,753,432
Overhead expenses				
Administration	2,151,912	2,838,477	2,036,461	2,627,934
Establishment	55,611	73,385	94,205	121,574
Depreciation	-	-	-	-
Interest payable and similar charges	1,053	1,390	1,074	1,386
	2,208,576	2,913,252	2,131,740	2,750,894
(Deficit) / Surplus	(21,653)	(27,341)	1,837	2,539

Details of capital grants received are disclosed in Note 18.

APPENDIX 2

Overhead Expenses for the year ended 31 March 2016

	2016 £	2016 €	2015 £	2015 €
Administration				
Salaries and wages	1,688,758	2,228,522	1,488,116	1,920,449
Audit and accountancy	19,568	25,822	8,641	11,151
Subscriptions	14,791	19,519	19,407	25,045
Teaching materials	8,780	11,586	56,033	72,312
DFP procurement	257	339	-	-
Catering supplies	2,651	3,498	6,041	7,796
Computer expenses & ICT support	32,110	42,373	8,866	11,441
Travel & subsistence	215,265	284,068	174,122	224,709
Training provision	90,784	119,801	114,067	147,206
Facility hire	75	99	2,777	3,584
Conference expenses	-	-	49,450	63,816
Recruitment	8,398	11,082	26,992	34,834
Legal & professional	1,224	1,615	6,030	7,782
Advertising and promotion	4,218	5,566	8,845	11,415
Telephone	28,704	37,878	19,473	25,130
Printing, postage and stationery	19,840	26,181	37,837	48,830
Cleaning and hygiene	2,321	3,063	3,319	4,283
(Profit) / loss on foreign exchange	-	(1,233)	-	(168)
General office supplies	14,168	18,696	6,446	8,319
	2,151,912	2,838,477	2,036,461	2,627,934

APPENDIX 2 CONTINUED

Overhead Expenses for the year ended 31 March 2016

	2016 £	2016 €	2015 £	2015 €
Establishment				
Light and heat	26,488	34,954	34,386	44,376
Repairs	8,866	11,700	47,758	61,633
Insurance	19,643	25,921	18,842	24,316
Rates	614	810	(6,781)	(8,751)
	55,611	73,385	94,205	121,574
Depreciation				
Fixtures and fittings	13,520	17,071	14,782	20,428
Computer equipment	17,923	22,630	17,747	24,526
Telecoms equipment	-	-	-	-
Building improvements	29,784	37,607	24,988	34,533
Release of deferred income	(61,227)	(77,308)	(57,517)	(79,488)
	-	-	-	-
Interest payable and similar charges				
Bank charges	1,053	1,390	1,074	1,386



CENTRE FOR AUTISM
MIDDLETOWN

Registered Number: NI 063661