

CENTRE FOR AUTISM
MIDDLETOWN

Middletown Centre for Autism Limited

**Annual Report and Financial Statements
for the year ended 31 March 2023**

Registered Number: NI063661

Middletown Centre for Autism Limited

Annual Report and Financial Statements for the year ended 31 March 2023

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Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2023

The annual accounts for the year ended 31 March 2023 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 autistic children and young people, their parents and the education professionals who work with them in 2007, and since then has achieved fifteen years of steady growth in the provision of its specialist services.

The Centre is established as a company limited by guarantee.

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

The Centre's remit:

The Centre has been given the remit to improve and enrich the educational opportunities for autistic children and young people to provide support, advice, guidance and training to their parents and the professionals who work with them throughout the island of Ireland.

The Centre as an all-Ireland facility, offers specialist, second level, autism support services that are currently providing school and home-based support in Northern Ireland and Ireland as well as an extensive training programme aimed at parents and school staff in both jurisdictions. This work is underpinned by the latest research and the Centre's own Research Department undertakes studies and disseminates information on evidence based educational developments in autism.

Results

The financial results for the year are set out on page 52.

The non-financial results for the year are set out in the Chief Executive's Report for the year on pages 14 to 36.

Principal activities

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

Middletown Centre for Autism Limited

Foreword for the year ended 31 March 2023 (continued)

Financial Position

At 31 March 2023, the Centre had cash at bank of £64,034 (2022 £69,682) and general reserves of £111,408 (2022 £118,713).

Fixed Assets

Details of fixed assets are set out in Note 8 to the accounts.

Since April 2007, Middletown Centre for Autism Limited continues to use and maintain the property and assets of Middletown Centre for Autism (Holdings) Limited under the 2007 Lease and Asset Transfer Agreement with the holding company. This lease was renewed in 2020.

Pension Scheme

The most recent valuation of the company's NILGOSC pension scheme was as of 31 March 2022, for the purposes of FRS 17, which showed a funding deficit of £2,484K. The scheme will be revalued in 2023.

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

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

Research

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

Planned Future Developments

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

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

Further details can be found in the Chief Executive's Report for the year on pages 14 - 36.

Middletown Centre for Autism Limited
Foreword for the year ended 31 March 2023 (continued)

Post Balance Sheet Events

There are no post balance sheet events requiring disclosure.

Charitable Donations

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

Directors

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

Ms Rosemary Steen, Chairperson
Mrs Dorothy Angus
Mrs Irene Murphy
Ms Maureen Costello
Mr Johnny Murphy
Mr Jim Mulkerrins
Ms Dervla Tierney
Mrs Sheila Darling
Mr Dáithí Murray
Mr Colin Millar

Further information on the directors is included on pages 10 - 11.

Statement of directors' responsibilities

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

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

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

Middletown Centre for Autism Limited
Foreword for the year ended 31 March 2023 (continued)

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

Statement of disclosure of information to auditors

So far as the directors are aware:

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

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

Employees with a disability

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

Equality

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

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

Employee Involvement

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

Payment to Suppliers

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

Middletown Centre for Autism Limited
Foreword for the year ended 31 March 2023 (continued)

Health & Safety

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

Directors' Register of Interests

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

Auditors

The auditors, FPM Accountants Limited have indicated their willingness to continue in office in accordance with the provisions of section 485 of the Companies Act 2006.

Responsibilities of the Accountable Person

The responsibilities of the Chief Executive, as the Accountable Person for Middletown Centre for Autism Limited, including responsibility for the propriety and regularity of the public finances and for the keeping of proper records, are set out in the Management Statement and Financial Memorandum of the Company.

This report was approved by the Board on 23 June 2023 and signed on its behalf by



Mr Jim Lennon
Chief Executive Officer

Date: 23 June 2023

Middletown Centre for Autism Limited Chairperson's Statement

I have pleasure in presenting Middletown Centre for Autism's Annual Report for the year ended 31 March 2023.

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

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

This year has been one of building on the success and progress of previous years and, facing the challenges and changes required to ensure the continuation of the Centre's high-quality services during an era of constrained resources and high levels of public expectation. It has also seen significant management changes in the Centre with the retirement of Mr JG (Gary) Cooper, the first Chief Executive Officer, appointed in 2007. Gary has steered the Centre through times of great change from the early days of its establishment to it now being globally respected as a centre of excellence on autism. The Centre is now recognised as a place of excellence in action, but it wasn't always thus; Gary in the first years of its life stressed that no title in a foundation document could confer excellence. Such a status had to be earned through recognition from children, from parents and from the wider education sector of the value, worth and impact of the services provided by the Centre's staff. It was this practical passion for excellence which today has changed Middletown from a place near the border in Ireland to a brand synonymous with excellence in the provision of services to the autism community throughout the island of Ireland.

Mr Cooper announced his retirement as CEO with effect from 31 August 2022. Mr Jim Lennon was appointed in September 2022 as interim Chief Executive. The Board has since been actively engaged with both Departments to secure the appointment of a new Chief Executive. Following a recent recruitment process, a new Chief Executive, Mr Stephen Douthart, was appointed and will take up post in June 2023.

Some of the other matters I would like to highlight are:

- The development and delivery of a comprehensive programme of specialist training for some 14,475 parents and professionals from the education and health sectors in Ireland, both North and South during the year.
- The provision of a trans-disciplinary Learning Support and Assessment service in Northern Ireland dealing directly with children and young people with autism, the professionals who support them and their parents and the continuing development of a similar service in Ireland.
- The publication of comprehensive research bulletins and the continuing work on innovative research projects which involve schools throughout Ireland and international higher education partners.
- The development of third level pathways for professionals working in autism. To this end, the Centre has forged formal links with the University of Limerick and Stranmillis University College, Belfast to create and present a postgraduate Certificate in Autism Studies and Masters in Autism Studies.

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

Our financial statements for the year ended 31 March 2023 upon which our auditors FPM Accountants Limited have reported on without reservation, are set out in pages 52 to 69. The accounts are maintained in pounds sterling and are also reported in Euros. Our income for the year amounted to £2,740,957 (€3,182,219 of which £2,712,000 (€3,148,601) was from grants received from the two administrations and £28,957 (€33,619) was from other income received during the year. Our expenditure was £2,748,262, (€3,190,529) and can be apportioned as follows:

- Service delivery	£2,645,193	€3,070,867
- Overheads and infrastructure costs	£101,968	€118,384
- Interest payable and similar charges	£1,101	€1,279

The accounts show a deficit before tax of £7,305 (€8,310).

The success of the Centre and its work has been confirmed by the continued positive feedback that is received from parents and professionals in receipt of our services and by our own continued evaluation of our services.

The Board is committed to working with the funding Departments and other educational partners to build on the Centre's successes and to ensure that appropriate plans are in place to meet the needs of children and young people with autism throughout Ireland, and has this year commenced a review of strategy to ensure that the Centre continues to effectively meet the needs of its service users. This work will be taken forward as part of a landscape review with both sponsor Departments.

I want to thank all my Board colleagues for their work and support over the past year, a year that with the lingering impact of Covid-19 has added to the logistical difficulties experienced in discharging the Board's workload. I look forward with my Board colleagues to ensuring that Middletown Centre for Autism continues to develop to meet the needs of the autism community throughout the island of Ireland and maintains its reputation for excellence in the work that it does and in the services it provides.

I also wish to pay tribute to the support and work of the dedicated staff under the leadership of our Chief Executive Officer Mr Gary Cooper (who retired 31 August 2022 and Mr Jim Lennon who succeeded him as interim CEO in September 2022) for their great commitment to the work at the Centre.

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



Rosemary Steen
Chairperson

Date: 23 June 2023

Middletown Centre for Autism Limited Board Members and Advisers

Board Members and Advisers

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

Rosemary Steen – Chairperson

Rosemary is also Chief Executive Officer at Design & Crafts Council Ireland (DCCI) joining the company in February 2020. Ms. Steen previously held a position as Executive Director at EirGrid and has a wide range of business experience across a number of sectors, including leading global companies such as Vodafone and Shell, as well as public sector organisations all based in Ireland.

Ms. Steen is a graduate of Trinity College Dublin with a BA in Economics and Philosophy and holds a Masters in Business from University College Dublin. She holds both a Certificate and Diploma in Company Direction from the Institute of Directors in Ireland.

Design & Crafts Council Ireland (DCCI) is the national agency for the commercial development of Irish designers and makers, stimulating innovation, championing design thinking and informing government policy. Its vision is a world where Irish designers and makers are recognised and valued for enriching Ireland's economy, culture and society. DCCI provides support to its over 3,000 registered clients and 65 member organisations and leads research and innovative practice in craft and design.

Ms. Steen has worked to support the peace process in Northern Ireland for over 20 years. She was also a founding director of ASIAM, www.Asiam.ie

Sheila Darling – Vice Chairperson

Sheila Darling is a former Principal of St Mary's High School, Downpatrick. She brings to the Board experience in leadership and governance, experience of influencing the strategic direction of an organisation and a knowledge of the education sector.

Maureen Costello

Maureen Costello is a former Director of the National Educational Psychological Service (NEPS) in the Department of Education. Maureen was secretary to the Council of the Psychological Society of Ireland, NCSE Council Member and currently serves as the Independent Chair of the DE expert Working Group developing guidelines to assist schools in managing student behaviour crisis situations. Maureen's previous roles include Educational Psychologist with NEPS and Principal of North Bay Educate Together School.

Dervla Tierney

Dervla Tierney is a Chartered Accountant and a member of the Institute of Directors. Dervla has specific knowledge and experience in Finance, Corporate Governance, Compliance and Risk Management. Dervla is an Independent Non-Executive Director of The Housing Agency in Ireland which supports the delivery of social housing by local authorities and Approved Housing Bodies, and works closely with the Department of Housing in the development and implementation of housing policy. Dervla is Chair of the Housing Agency's Audit and Risk Committee. She has previously held senior positions in CRH plc and KPMG. Dervla serves on the Board of Management of Coláiste Bríde, Enniscorthy and the Credit Committee of Enniscorthy Credit Union.

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

Jim Mulkerrins

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

John Murphy

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

Colin Millar MBE

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

Daithí Murray

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

Dorothy Angus

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

Irene Murphy

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

Middletown Centre for Autism Limited

Senior Management Team

Mr Jim Lennon, Chief Executive Middletown Centre for Autism

Mr. Lennon took up the position of Chief Executive in Middletown Centre for Autism in September 2022 having previously been the Head of Corporate Services for fifteen years. Prior to this, he was Deputy Director at the Southern Regional College and Armagh College of Further and Higher Education, responsible for corporate and student services and managing a programme of study for 320 students with learning difficulties. He has also held senior appointments in the health and personal social services dealing with learning difficulties.

Dr Fiona McCaffrey Head of Research and Development Middletown Centre for Autism

Fiona McCaffrey has worked at Middletown Centre for Autism since it opened in 2007. She is a Chartered Psychologist and has collaborated, published, and lectured locally, nationally and internationally on autism, the work of the Centre and its research. She has a particular interest in researching and developing neuroaffirmative models of practice.

Mr Gerry Kinsella, Interim Head of Corporate Services Middletown Centre for Autism

Mr Kinsella has extensive public sector experience and has worked at the Centre since September 2008. He took up the position of Head of Corporate Services in October 2022. Prior to this, he was the Finance Manager for the Centre. He has also held several senior financial posts working in the health sector in England. Mr Kinsella is a qualified public sector accountant.

Jill McCanney, Interim Head of Learning Support and Assessment

Mrs Jill McCanney was appointed as Interim Head of Learning Support and Assessment in January 2023. She has been a Trainer/Advisor in the Centre since 2008, and a Project Manager since 2020. Prior to commencing employment in the Centre, she was an occupational therapist in special schools within the Belfast Health and Social Care Trust. Mrs McCanney holds post graduate qualifications in Sensory Integration and a Masters in Clinical Research. She has also worked as a tutor on the post graduate Sensory Integration course in the UK.

Gary Cooper OBE Chief Executive Middletown Centre for Autism – Retired August 2022

Gary Cooper has been Chief Executive of Middletown Centre for Autism since April 2007. The Centre was established in 2007 and is funded by the two Departments of Education in Northern Ireland and the Republic of Ireland. Prior to his appointment Gary worked as Principal of a School which had a number of specialist units catering for children who had a confirmed diagnosis of autism. The school also had developed an outreach support service for children with speech, language and communication difficulties. Gary has also served on a number of Special School Management Boards. He currently serves as an Editorial Board member of the National Autistic Society as well as a member of the Judging Panel of the annual Professional Awards. In 2017 Gary was invested with the Order of the British Empire (OBE) in recognition of his services to children with special educational needs.

Ms Lorraine Scott, Head of Learning Support and Assessment Middletown Centre for Autism – Commenced Career Break January 2023

Ms Lorraine Scott is Head of Learning Support and Assessment at Middletown Centre for Autism. In 2010 she was appointed as a member of the National Institute of Clinical Excellence (NICE) Guideline Development Group for Autism Screening and Diagnosis. Formerly she was an Assistant Advisory Officer for autism in the Southern Education and Library Board (SELB). Ms Scott was then employed by the University of North Carolina, Division TEACCH, as a Psychoeducational Therapist before returning to a position as Team Leader for the Autism Diagnostic and Intervention Service in the Southern Health Trust. Her background is in teaching children with special education needs. Lorraine has an MEd in Special Education (Autism, children) from Birmingham University.

Middletown Centre for Autism Limited

Advisers

Secretary	Annsgate Limited Capital House 3 Upper Queen Street Belfast BT1 6PU
Registered Office	Middletown Centre for Autism Limited 35 Church Street Middletown Co Armagh BT60 4HZ
Auditors	FPM Accountants Limited Dromalane Mill The Quays Newry Co. Down BT35 8QS
Registered No:	NI063661
Bankers	Bank of Ireland 11 Upper English Street Armagh Co. Armagh BT61 7BH
Solicitors	Arthur Cox Solicitors Capital House 3 Upper Queen Street Belfast BT1 6PU

Middletown Centre for Autism Limited

Chief Executive's Report for the Year

Chief Executive's Report for the Year

I have pleasure in presenting this account of the operation of Middletown Centre for Autism, detailing the work undertaken by the Centre from April 2022 to March 2023.

During this time, the Centre, in its work and service delivery, emerged from some of the constraints imposed by the Covid-19 pandemic. I am immensely proud of the Centre staff team who have worked now for over two years in the most challenging of times and who in this year adopted a hybrid approach to maintain services. Their resilience and commitment to the work of the Centre has been outstanding and has contributed to new working patterns being developed to assist in the delivery of services to those we were established to assist.

The focus for the Centre and its staff continued to be the delivery of services to three main groups throughout Ireland:

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

Investment in the Centre's IT infrastructure over the last number of years provided the backbone that enabled many of the Centre's services to continue whilst at the same time afforded new opportunities for the development of creative and research-based resources that supported the autism community at a time of real crisis. This infrastructure enabled the Centre to deliver its first online International Conference to an audience of over two thousand people. These attendees came from around the world and the conference assisted in raising the Centre's profile on a global scale.

The use of a range of social media platforms enabled the Centre to deliver all its planned training sessions online whilst also developing a range of unique webinars that also attracted a global audience. At the time of writing, I am pleased to note that the Centre's Training focus is now moving back to face-to-face delivery whilst at the same time retaining an online presence and indeed developing a blended form of training delivery to meet the needs of our service users.

The Learning Support and Assessment service has fully returned to face-to-face delivery across home, school and community settings. Staff continue to adhere to Covid-19 guidance and take all recommended precautions, but the impact on service delivery is negligible.

The Centre's Senior Management's Restart Programme was based in line with government advice in both jurisdictions and this has been followed and amended as the easing of restrictions have been agreed. It remains a working document and is updated regularly and disseminated to all staff.

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

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

The Centre has continued to work with colleagues in the Department of Education and the Education Authority to deliver the Enhanced Training Programme for teachers which was launched by the Minister in December 2020. Future work will look at the necessity to examine fully the input at initial teacher training level and to ensure that it is in line with current trends in special education cases across the province. In the South of Ireland the Centre has worked with the Department of Education Ireland in developing guidelines for a national framework for the education of children and young people with autism. These have been completed and the Centre is looking forward to being part of the implementation programme in taking this work forward.

As the Centre continues to move away from lock-down restrictions and challenges, the focus will be on the continuing delivery of high-quality services to the autism community across the island of Ireland. It is now ten years since the last expansion of the Centre's services and the Senior Management of the Centre along with the Board are examining opportunities for future expansion in line with Departmental priorities. In terms of pupil referrals, the Whole School model continues to represent a formidable model for implementing sustained change across the school community.

Services delivered during 2022-2023

The Centre each year agrees an annual business plan containing key service delivery targets and budget with the funding Departments. These are monitored on a quarterly basis. The centres performance this year is detailed below.

Status Descriptor	MCA Assessment	
	Number	%
Achieved	11	85
Substantially achieved	0	0
Likely to be achieved but with some delay	0	0
Not achieved	2	15
Total	13	100

Learning Support and Assessment Service

The MCA Learning Support and Assessment Service (LSA) provides bespoke assessment and learning support for up to 72 autistic children and young people each year, (60-66 in N Ireland and 12 in Ireland) who have received prior specialist input but continue to experience difficulties in their educational setting.

The service adopts a trans-disciplinary approach based on a capacity building model which provides:

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

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

This report reviews the services provided to:

- **21** autistic children and young people completing the MCA Individualised Learning Support Programme in NI between April 2022 - March 2023.
- **2** schools completing the Whole School Programme in NI between April 2022 - April 2023 (equating to 6 individual referral opportunities).
- **10** autistic children young people completing the MCA Individualised Learning Support Programme in ROI between April 2022 - March 2023.

*This excludes data for 3 referrals; 1 withdrawn from the service and 2 paused (now recommenced) due to school attendance and home access.

Information presented in this report was assembled from:

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

In line with MCA's evolving practice the data collection processes, evaluation tools and analysis procedures have progressed over time. It should therefore be noted that the results presented in this report may be collated across different types of evaluation and represent the percentage of people who responded.

Upon commencement of the programme, all individuals and whole schools referred to MCA undergo a rigorous assessment period in order to ascertain the most appropriate learning support, training, and support strategies. Each programme is therefore guided by an assessment of needs. To direct the assessment of needs and to establish continuity of care between referring bodies and MCA, the referring body details the autistic child or young person's main areas of difficulty or concern which are impacting on their daily lives. Likewise, referring agents detail the main areas of concern for whole school referrals.

For data collection and reporting purposes, the main areas of difficulty most cited by referring agencies have been condensed into nine broad categories:

- Academic
E.g. Accessing the curriculum; Homework; Structured learning/teaching/environment; Positive school experiences; Capacity building within school; Integration.
- Psychosocial
E.g. Anxiety; Behaviour (including behaviours that cause concern or cause harm to self or others); Emotional Regulation; Emotional Wellbeing; Promotion of Positive Behaviours; Self-confidence; Self-esteem; Mood.
- Executive Skills
E.g. Attention; Understanding (e.g. what is expected); Motivation; Organisation; Planning; Safety Awareness.

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

- Neurodevelopmental Characteristics
E.g. Communication (receptive and expressive); Social Skills (including peer/sibling relationships); Flexibility of Thought (including following adult/other agenda); Repetitive Behaviours.
- Physiological
E.g. Motor; Balance; Physical issues (e.g. handwriting difficulties)
- Sensory
E.g. Hyper and Hyposensitivity; Sensory avoidance; Sensory seeking behaviour.
- Life Skills
E.g. Life skills; Independence; Self-care; Activities of Daily Living; Sleep; Interests/ hobbies; Work; Healthy diet/routine.
- Transitions
E.g. Vertical transitions (transitions which relate to ages and stages e.g. transition into secondary school from primary education); Horizontal transitions (day to day transitions e.g. going from home to school in the morning or moving from class to class).
- Other
E.g. Concerns that do not fit into the above categories.

Demographic Information

MCA Referral	School Type		Gender		Age		Average Contact Hours			
							Direct Hours	Indirect Hours		
Referral Type	Numbers	Total	Mainstream	Special	Male	Female	Child (4-10 years)	Young person (11-19 years)		
NI Individual	240-269	21	17	4	15	6	13	8	100	165
ROI Individual	068-077	10	7	3	8	2	4	6	122	260
Whole School (NI)	241-243 256-258	2	0	2	N/A	N/A	N/A	N/A	279	219

Table 1: Demographic Information

Of the total children and young people completing the referral process, 74% (n=20) were male and 26% (n=7) were female (Table 1). This is reflective of the male to female diagnosis ratio, which is estimated at 3:1 (Loomes et al, 2017). The majority of individuals referred for MCA support during this time (63%) were children aged 4-10 years, with an average age of 10.8 years across all referrals. This represents the period in which most children across Ireland begin the transition from primary to secondary school; the experiences around which have an enduring impact on the child's social and academic performance and potentially their success or failure at secondary school (Stack et al, 2020). The primary-secondary transition can present additional challenges for autistic children and young people, and it stands to reason that more children would require additional support at that time.

Many of the children and young people referred to Middletown for support experience difficulty attending school due to the complex demands of the environment (Horgan et al, 2022). Almost three quarters (70%) of those referred were attending mainstream schools. Chart 1 shows that the average school attendance for referrals was 83% (NI: 85%; ROI: 76%), with just over half (53%) regularly attending school for a full day (Chart 2).

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

Chart 1: Average % School Attendance of Referrals

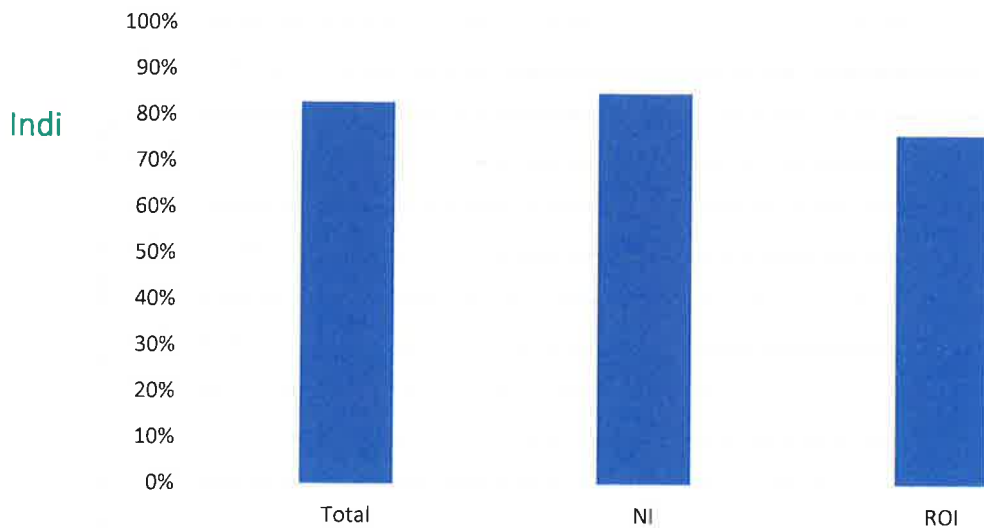
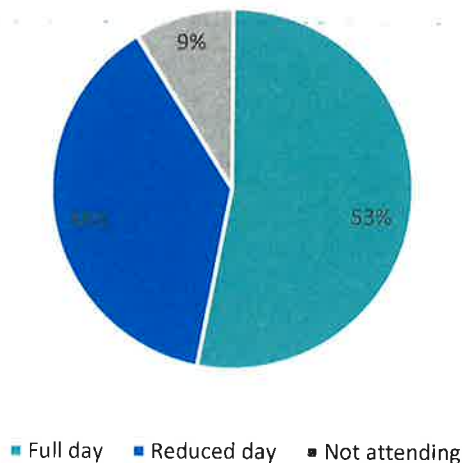


Chart 2: Time Spent in School



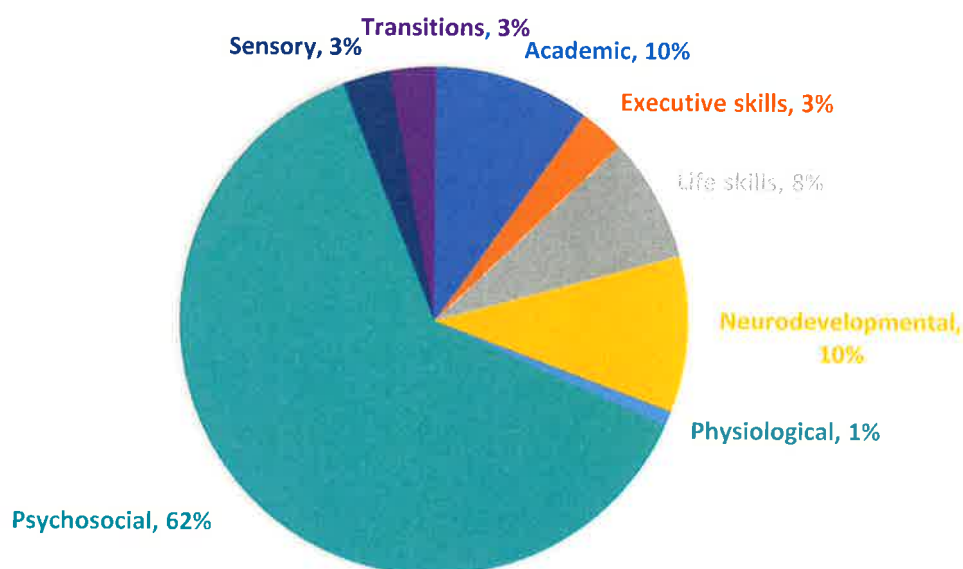
Individual Referral Programme

Reason for Referral

The majority of individual referrals across NI and ROI were referred for predominantly psychosocial issues (62%), such as anxiety, emotional regulation difficulties, and mental health and wellbeing concerns (Chart 3). Research indicates that these are major areas of difficulty for many autistic children and young people which can have a negative impact on quality of life across various domains including educational attainment, social development, physical health, and parental stress (Adams and Emerson, 2020; Connor et al, 2020; den Houting et al, 2020). The second most common reasons cited were academic issues (10%) including access to the curriculum and experiences within school; and neurodevelopmental concerns (10%) including receptive and expressive communication, social skills and flexibility of thought.

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

Chart 3: Primary Reason For Referral to MCA



Assessment Period

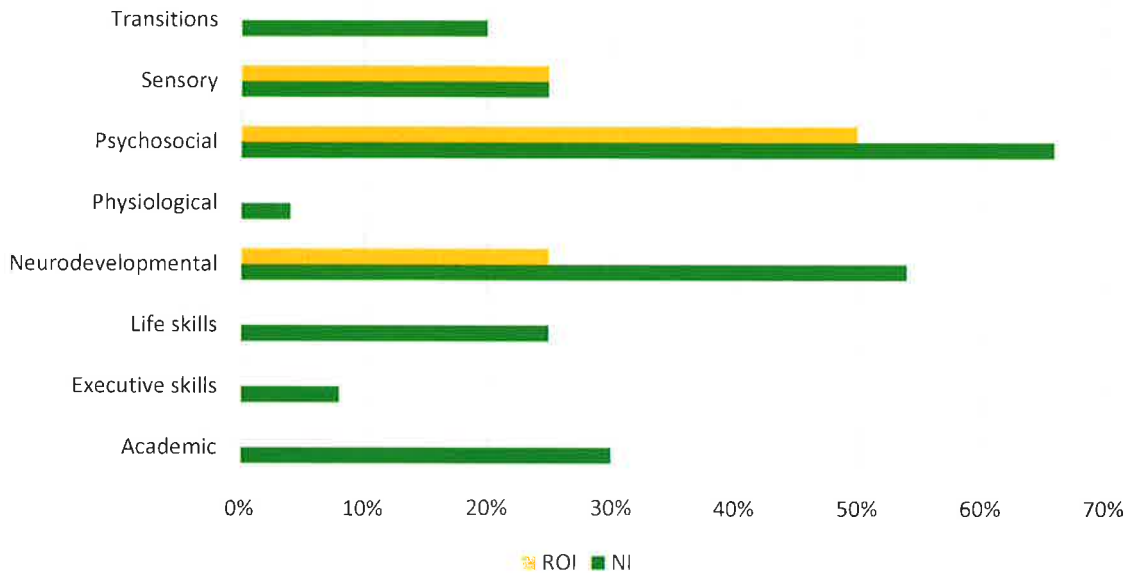
The main areas of difficulty (Chart 3) reported for each individual child or young person at the start of the referral process informs the initial observations and assessments conducted by MCA staff. The type and quantity of assessments carried out is dependent on the individual needs of each referral and considers the range of assessments previously conducted by referring agencies. Of the parents completing the final programme evaluation, 100% reported that MCA staff explained assessment results 'very well'; additionally 100% of professionals felt assessment results were explained 'very well' or 'quite well'.

Learning Support Period

Following the assessment period, an individualised learning support programme is devised to meet the specific needs and abilities of the child or young person. A collaborative Learning Support Plan (LSP) is set with input from all involved parties, with an agreed set of goals established for the learning support period. Whilst all goals are highly individualised and specific to each referral, common thematic categories can be identified. Chart 4 shows the 'core areas of difficulty' cited by referring bodies for individual referrals, while Chart 5 compares the LSP goals to the types of strategies used across all individual referrals.

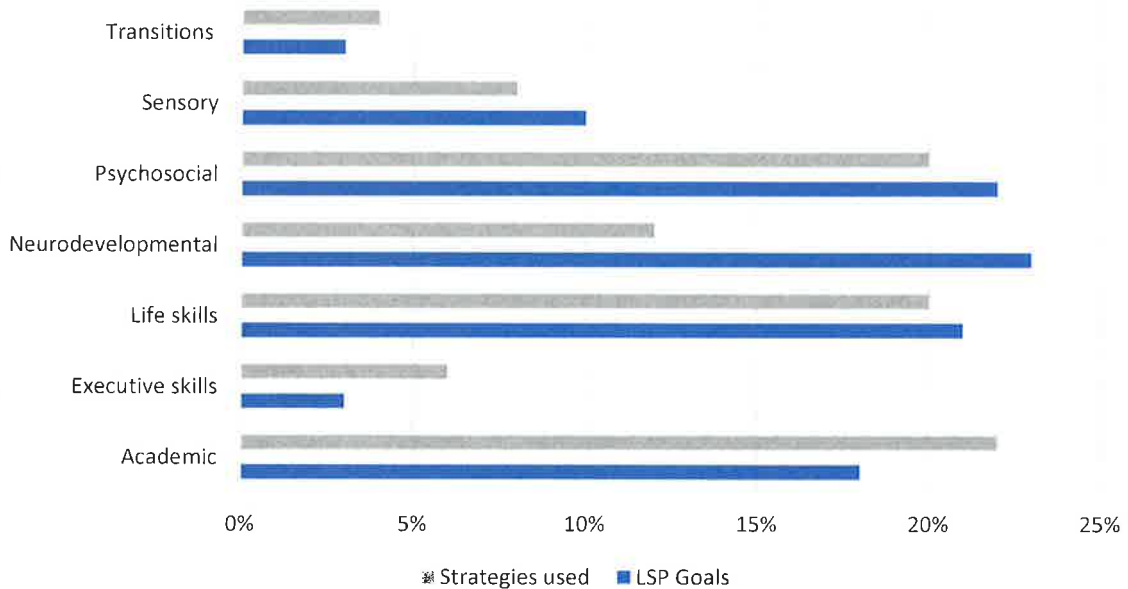
**Middletown Centre for Autism Limited
Chief Executive's Report for the Year (continued)**

Chart 4: Core Areas of Difficulty



The most common area of difficulty in both NI (66%) and ROI (50%) was cited as psychosocial; which as outlined above represents the main reason for referral across all children and young people. MCA recognises the overlap between many of the core areas of difficulty experienced by autistic children and young people as well as the uniqueness of their strengths and needs, and the trans-disciplinary approach adopted by staff is reflected in the range of support strategies used in order to best achieve the LSP goals across a complexity of issues (Chart 5).

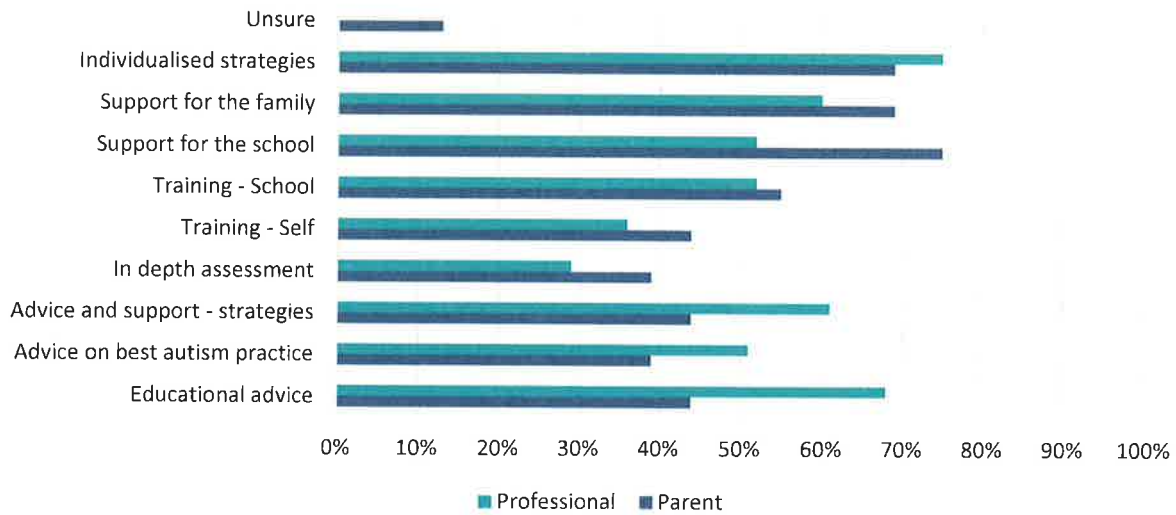
Chart 5: LSP Goals and Strategies Used



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

In terms of the supports provided by MCA, most teachers expected support with individualised strategies (75%) and educational advice (68%), while parents expected support for the school (75%) and family (69%), as well as individualised strategies (69%) (Chart 6).

Chart 6: What Did You Expect from MCA?



Evaluating Service Effectiveness

The effectiveness of the Learning Support programme is continuously evaluated by all parties through surveys (parent, professional and child/young person) and reflective questionnaires (LSA co-ordinators) completed at the end of the service.

From these evaluations, a combined total of 92% of parents, professionals and LSA staff rated the child or young person's achievement of the learning support goals set as part of the MCA programme as 'as expected' or higher in all areas (Chart 7). Within each area of difficulty, 75%-100% of goals were achieved 'as expected' or higher (Chart 8).

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

Chart 7: % Rating of Goals Achieved 'As Expected' or Higher

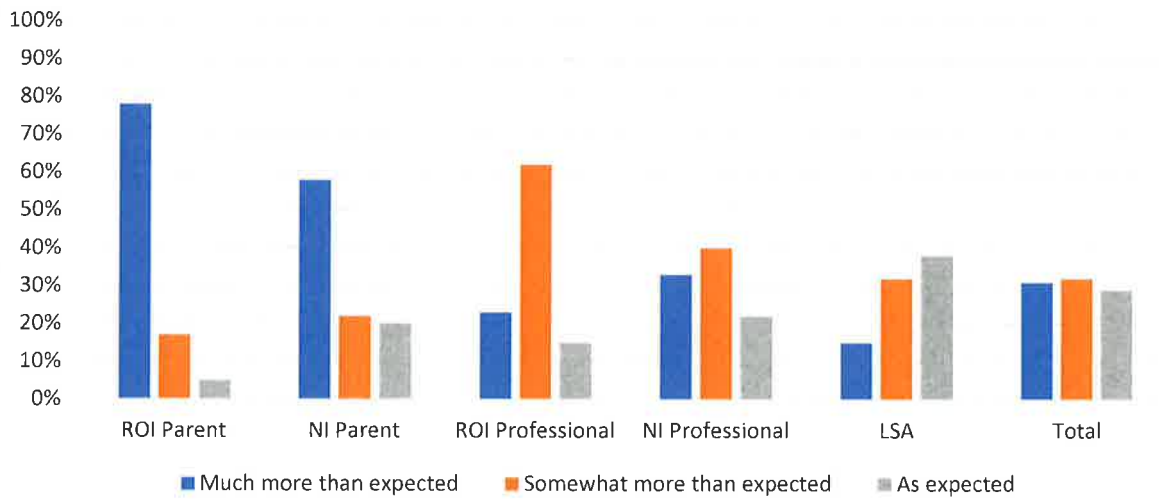
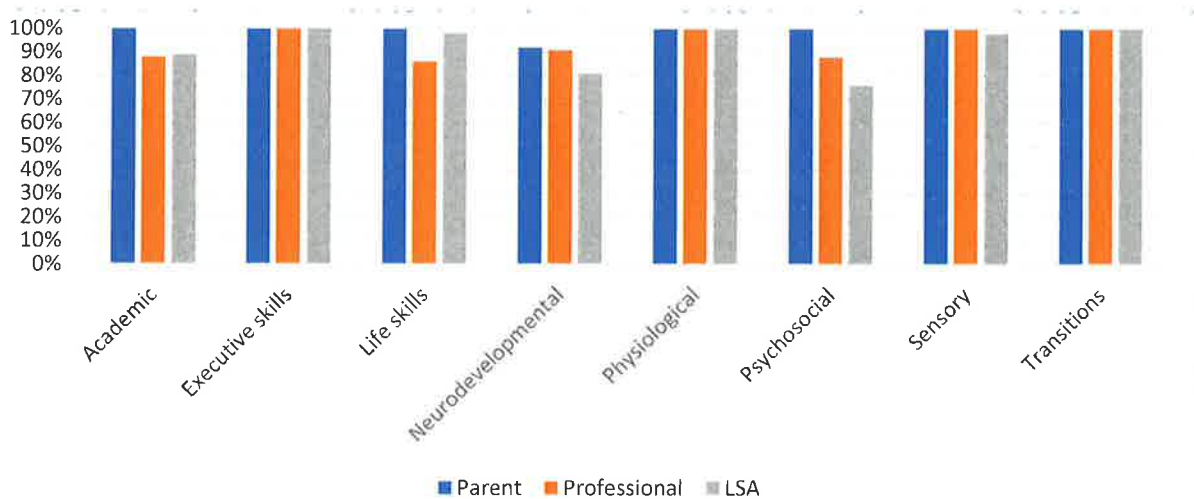


Chart 8: % of Goals Rated 'As Expected' or Higher by Target Area



100% of parents and professionals stated that they were 'very likely' or 'likely' to recommend the MCA programme to others and were 'very satisfied' or 'satisfied' with the service. They said:

Individual Referral Follow-Up

Each quarter a random sample of suitable referrals (children/young people and their parents/guardians) are contacted for a 6-month follow-up in order to assess the lasting impact of the LSA service and identify areas for improvement in service delivery. 9 parents (6 ROI; 3 NI) and 3 children (all ROI) completed follow-up evaluations between April 2022 – April 2023. Chart 9 shows the breakdown of parent ratings of the enduring effectiveness of MCA strategies, and Chart 10 depicts how often they continue to use these strategies.

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

Parents mostly found the strategies 'very effective' with an average of 74% rated as such across all categories (Chart 9), and on average over half (55%) still used the various strategies 'every day' (Chart 10).

Chart 9: How Effective Have the Strategies Been?

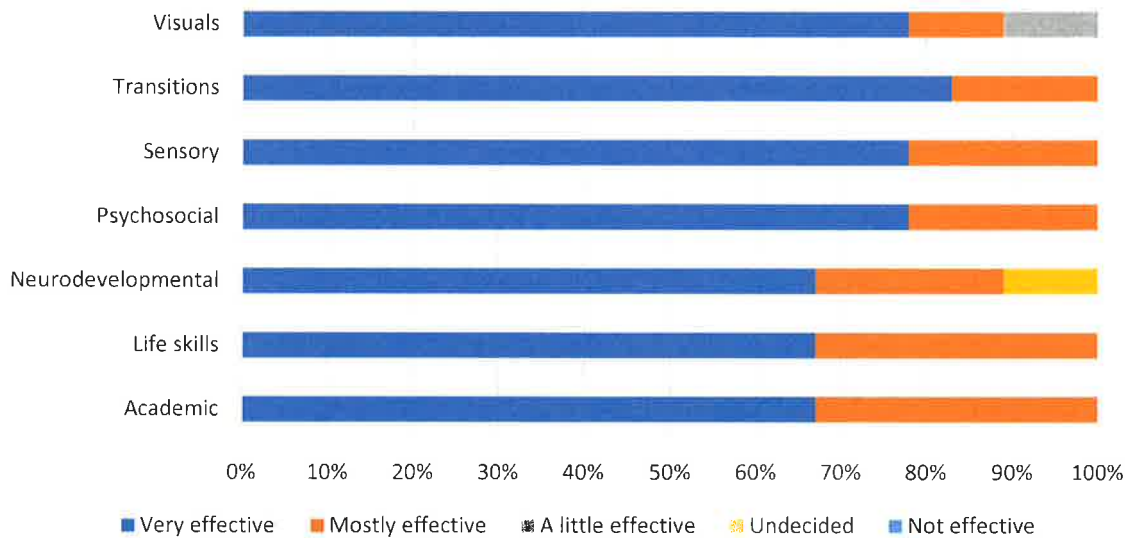
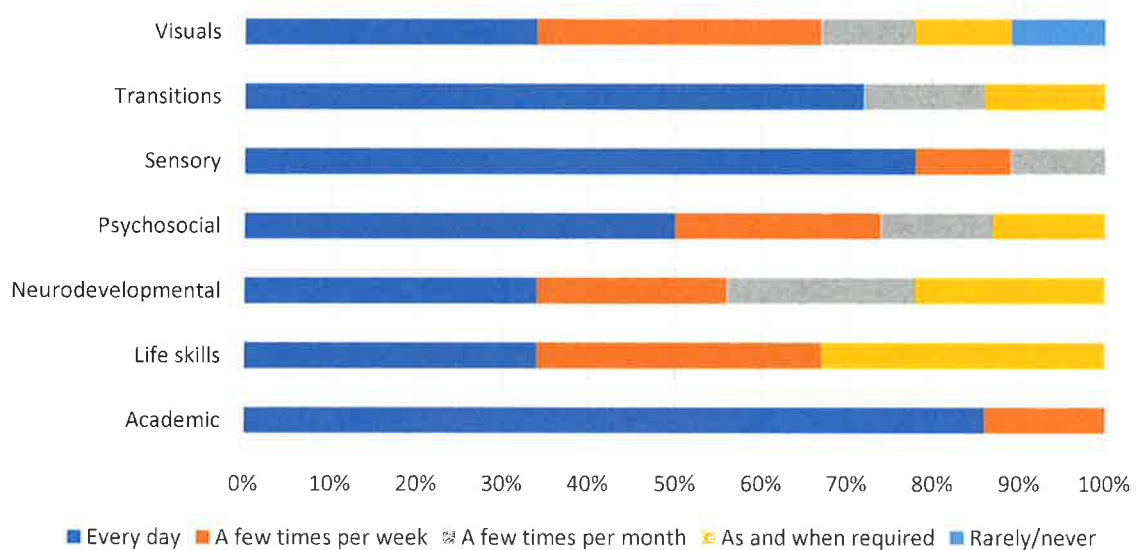


Chart 10: How Often Do You Use the Strategies?



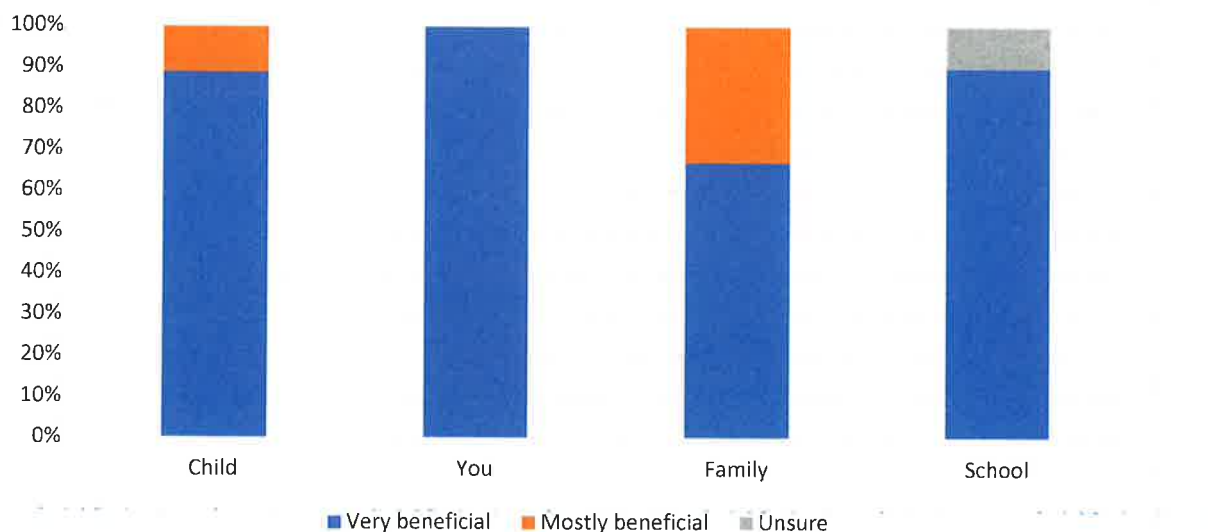
Parents overwhelmingly indicated that the MCA programme was 'very beneficial' for themselves (100%), their child (89%) and the school (90%) (Chart 11). Additionally, 100% agreed that it was 'mostly' to 'very' beneficial to their family as a whole. They stated:

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

"First class life changing service which has made a massive difference to our family".

"I don't feel there is any improvement needed [to the service] but I wish it was more widely available for everyone that needs it".

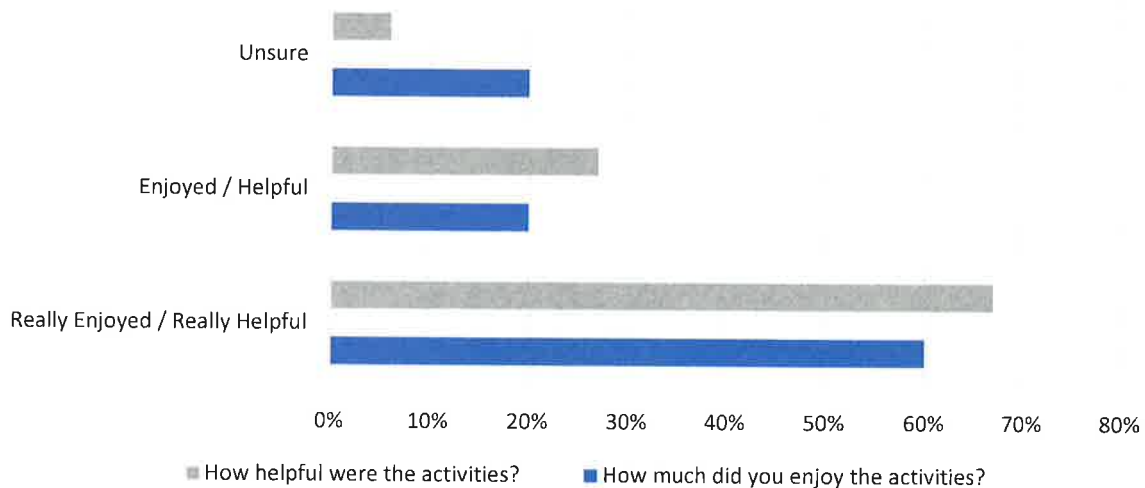
Chart 11: How Beneficial Has the MCA Programme Been For...?



The children and young people were asked about the activities they took part in with their MCA co-ordinator, which included movement and sensory breaks, baking and preparing snacks, using a communication app on the iPad, creating and using personalised visual supports, and learning about autism through videos and books. They 'enjoyed' or 'really enjoyed' 80% of the activities and found 94% 'helpful' or 'really helpful' (Chart 12).

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

Chart 12: Child Rating of Learning Support Activities at
6 Month Follow-Up



100% of the children and young people stated that school is 'better' following MCA support, rating their overall experience with the service as 'very good'.

MCA Whole School Referral Programme

Assessment Period

Within the Whole School Programme, the school – in collaboration with MCA staff – uses a structured assessment designed by MCA (Ferguson, 2019) to evaluate current autism skills and needs within the school. The results of this assessment identify the priority areas of need within the school and inform the focus and goals of the intervention.

As with the Individual Programme, each school has its own unique needs which can be broadly categorised into the following key areas:

- **Staff Development**
E.g. Autism training based on the schools needs delivered to both staff and parents; Investment in CPD for teaching and support staff; Staff to discuss and evaluate their practice.
- **Inclusive School Culture**
E.g. Review or create an Autism Policy; Proactive links and sharing of expertise with other schools; Parent/caregiver inclusion and events; Home-school communication; Opportunities for autistic pupils to participate social and leisure activities.
- **Understanding the Individual**
E.g. Gathering information directly from pupils on their strengths, interests, needs and emotional wellbeing; Procedures to support additional needs.
- **Autism Competent Environment**
E.g. Establishing a core team within the school; Focus on 'high priority' areas of concern for the school – e.g. environmental adaptations; play and social skills; meeting sensory needs.

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

- Teaching and Learning
E.g. Equal access to the curriculum; Managing transitions; Individualised support; Assessment models.

Each of the key areas consist of a number of competencies for the school to meet which are rated as follows:

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

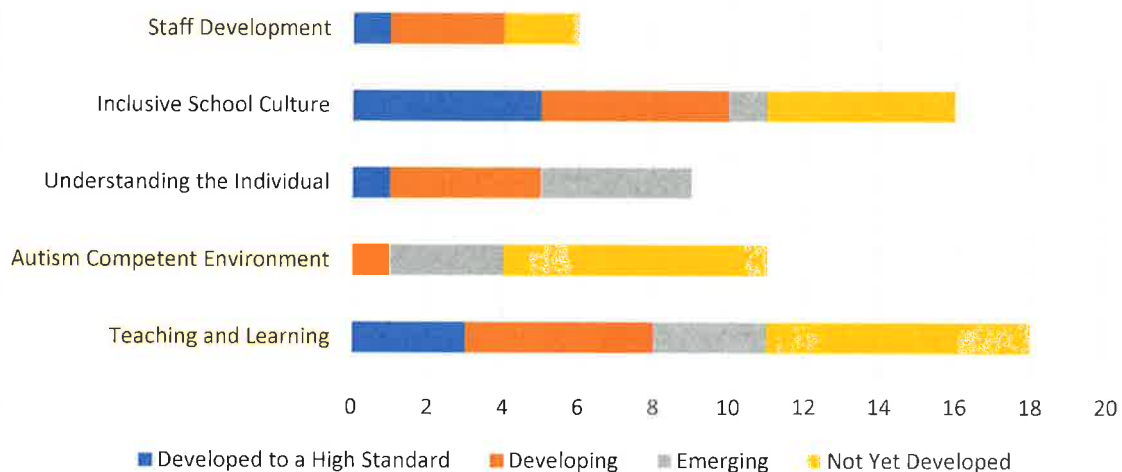
* A priority rating of High, Moderate, and Low is also assigned to each key area.

Charts 13 and 14 show the baseline data from the structured assessment, which indicate that the priority areas for development amongst referred schools were Teaching and Learning and creating an Autism Competent Environment. Most competencies within these areas were described as 'Not Yet Developed' (48%) and being of 'High' priority (62%).

Most competencies overall were rated as 'Not Yet Developed' (35%) and 'High' priority (53%).

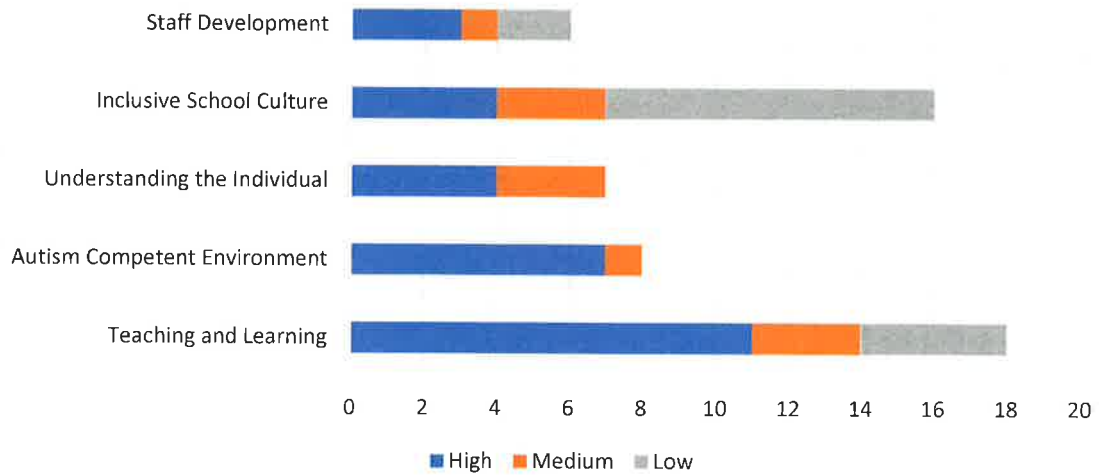
Inclusive School Culture emerged as the area of least concern, with most competencies 'Developed' or 'Developing' (63%) and of 'Low' priority (56%).

Chart 13 :Level of Development of Key Areas in Whole School Framework Pre-MCA



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

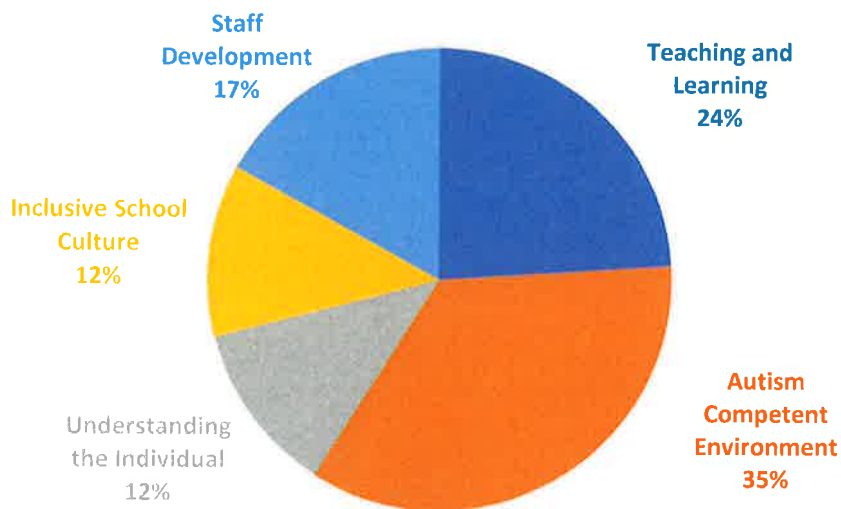
Chart 14: Priority Rating of Key Areas in Whole School Framework Pre-MCA



Learning Support Period

Once the priority areas of need have been identified, a bespoke programme of learning support is developed in collaboration with the school. The breakdown of Whole School goals is presented in Chart 15, reflecting the primary areas of concern identified at assessment stage: Teaching and Learning (24%) and creating an Autism Competent Environment (35%).

Chart 15: Whole School Goals



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

Changes were seen in both schools following the Whole School Programme (Charts 16 and 17) in terms of both level of development and priority rating of key areas. Most competencies were rated as 'Developed' (37%), and while more were rated 'Low' priority overall (30%), the increase in 'High' priority areas (61%) can be seen as a reflection of changing attitudes and awareness due to knowledge and skills acquired during the MCA programme.

Chart 16: Level of Development of Key Areas in Whole School Framework Post-MCA

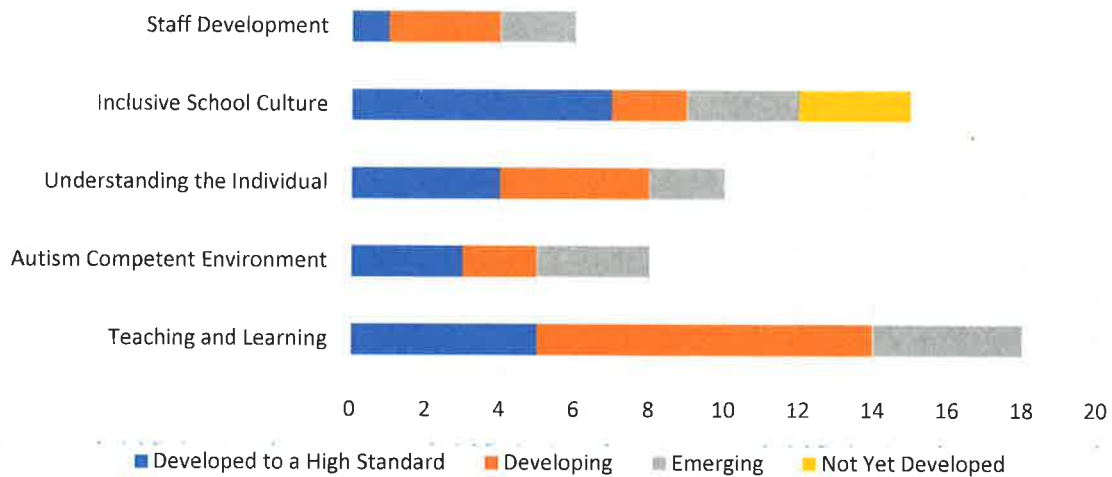
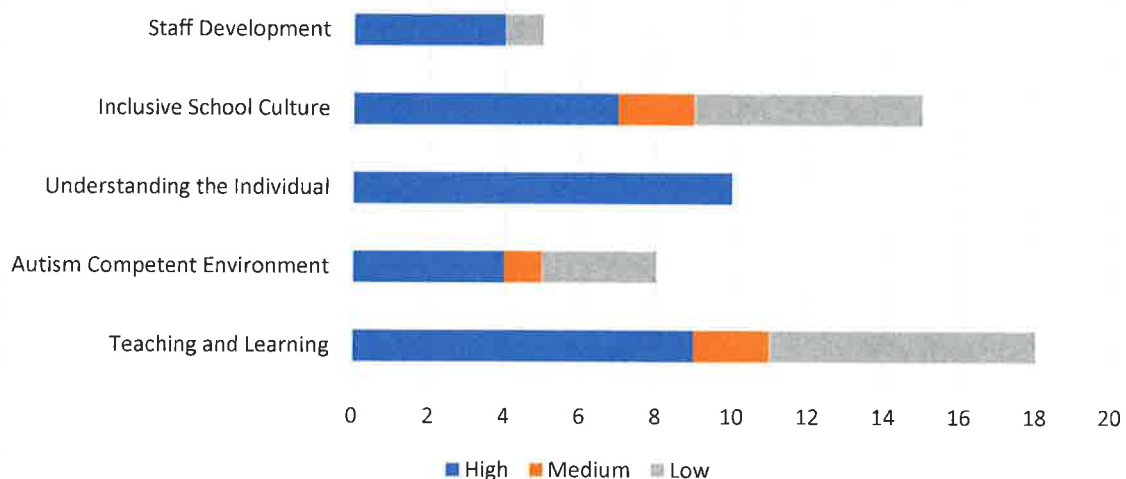


Chart 17: Priority Rating of Key Areas in Whole School Framework Post-MCA



Each Whole School had access to 5 training sessions, delivered online (n=3) and in-person (n=7) depending on the Covid-19 guidelines in place.

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

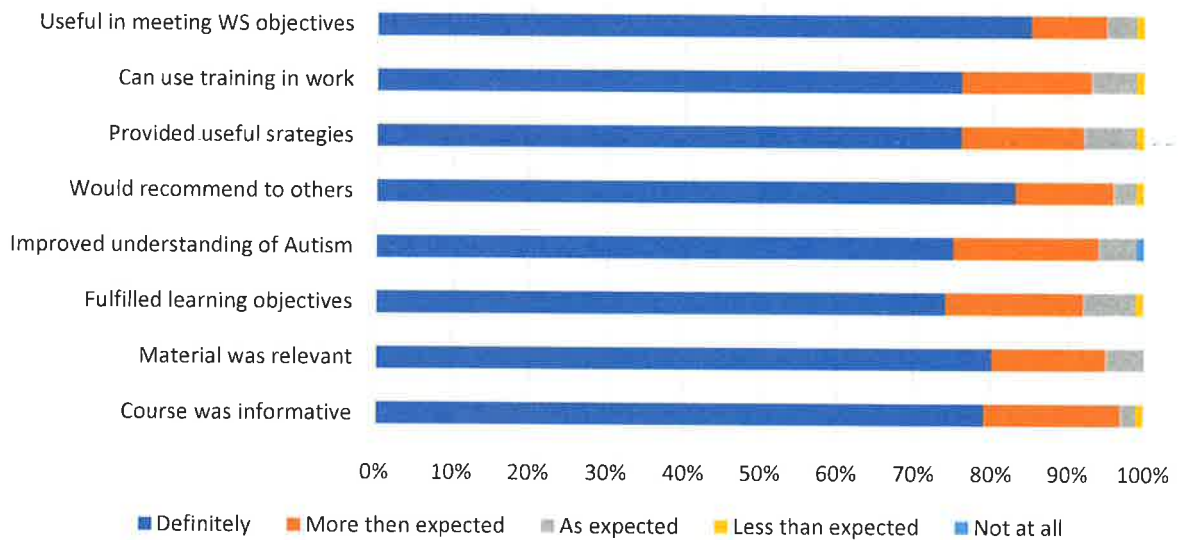
Topics included:

- An Introduction to Autism
- Autism and Anxiety
- Learning Style and Visual Methodologies
- Sensory Processing
- PEP-3
- Developing Social and Leisure Skills
- Readiness for Learning

Feedback reflected positively on the training as well as the MCA programme as a whole:

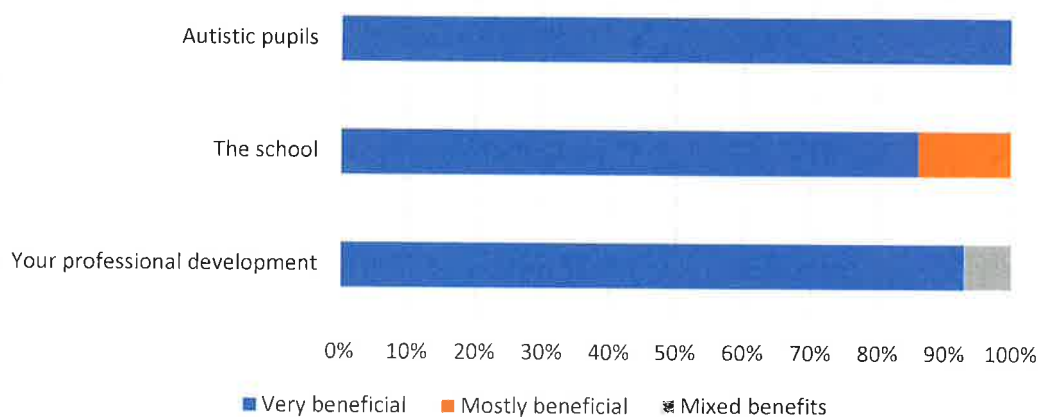
Participants were asked to evaluate the training by rating their agreement to a number of statements from 'Definitely' (most positive) to 'Not at all' (least positive) (Chart 18). Over 90% of all statements were rated 'Definitely' to 'More than expected'.

Chart 18: Whole School Staff Training Evaluations



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

Chart 20: How beneficial was the Whole School Programme?



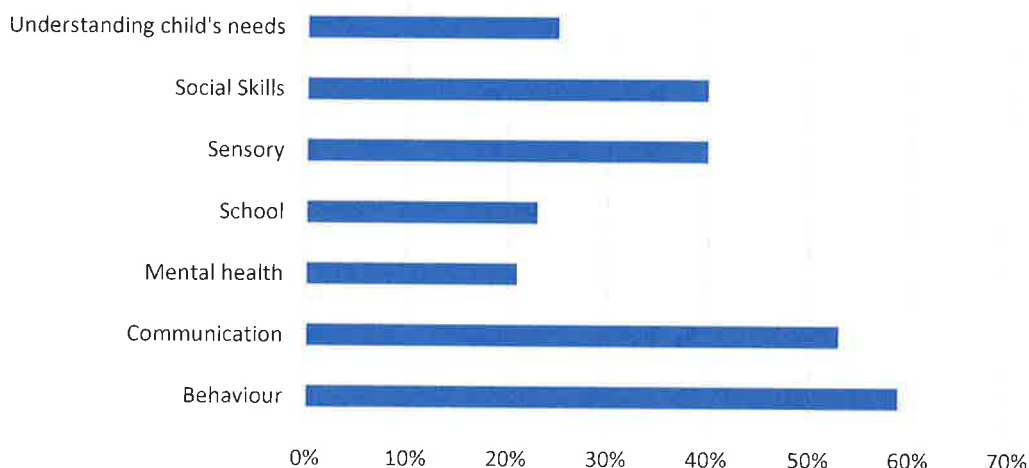
Training Services

The comprehensive programme of training offered by MCA was accessed by 14,475 parents and professionals between April 2022 – March 2023. Of these, almost a quarter (23%; n=3296) completed an evaluation. The Centre’s training programme is delivered using a blended approach comprising of both face-to-face sessions delivered throughout the island and online training.

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

As part of the evaluation, delegates were asked to list the main challenges relating to autism they face on a daily basis (Chart 21). Behaviour (59%) and communication (53%) were the main challenges identified.

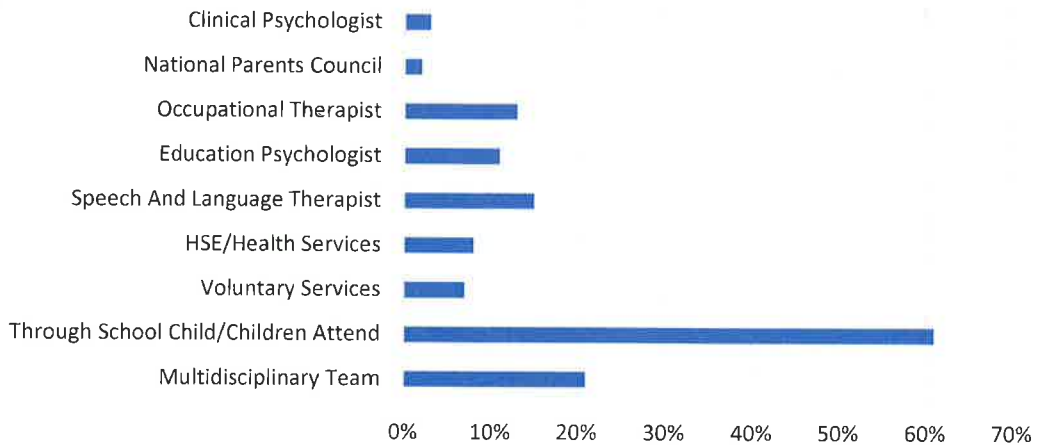
Chart 21: Main Daily Challenges



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

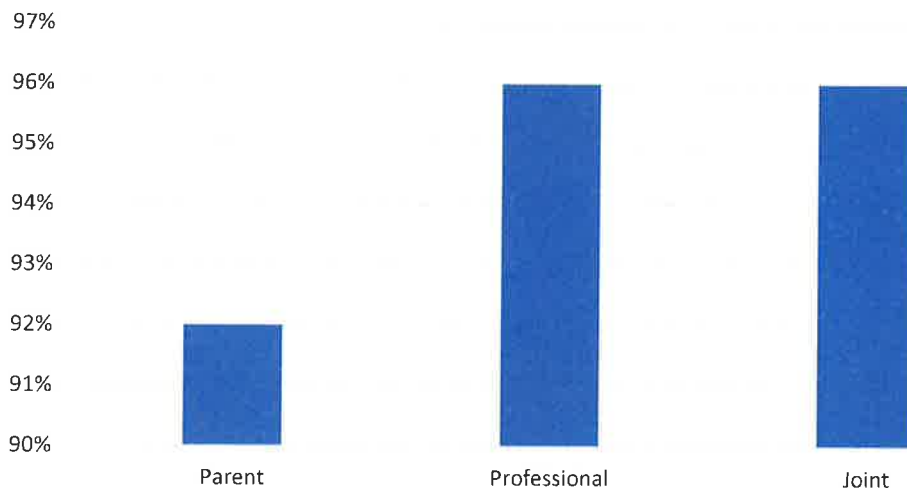
Parents were also asked what supports were currently in place to help them manage these challenges (Chart 22). Most parents received support through the school their child attends (61%).

Chart 22: Current Supports Received



Delegates were asked to give their opinions on the training offered via a range of opinion statements. For each statement they were asked to rate their agreement with the statement on a scale of 1 to 5, with 5 the most positive response. The highest ratings (4/5 and 5/5) are presented in the following charts (23-27). On average, 95% of parents and professionals and 96% of joint training delegates gave ratings of 4/5 or 5/5.

Chart 23: The material covered was relevant



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

Chart 24: The content of the course reflected what was advertised

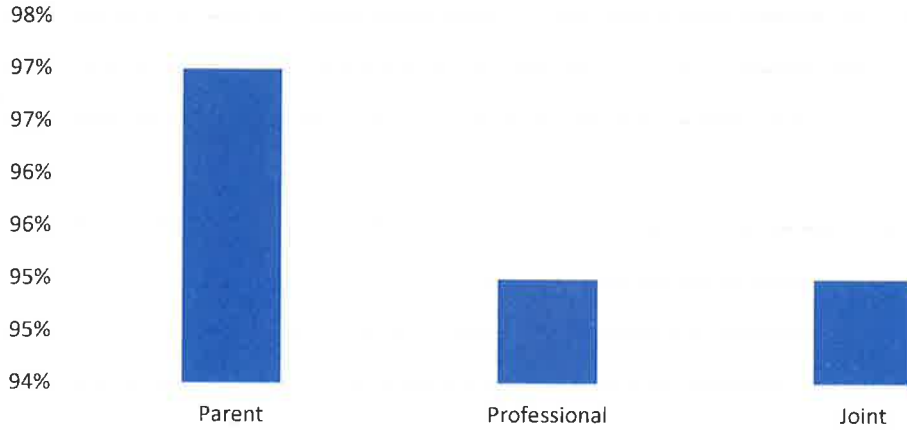


Chart 25: The course was informative / I have acquired new information

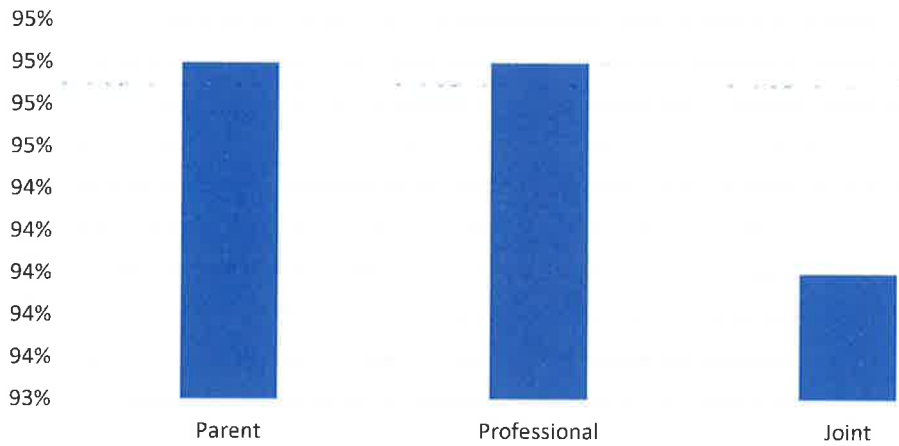
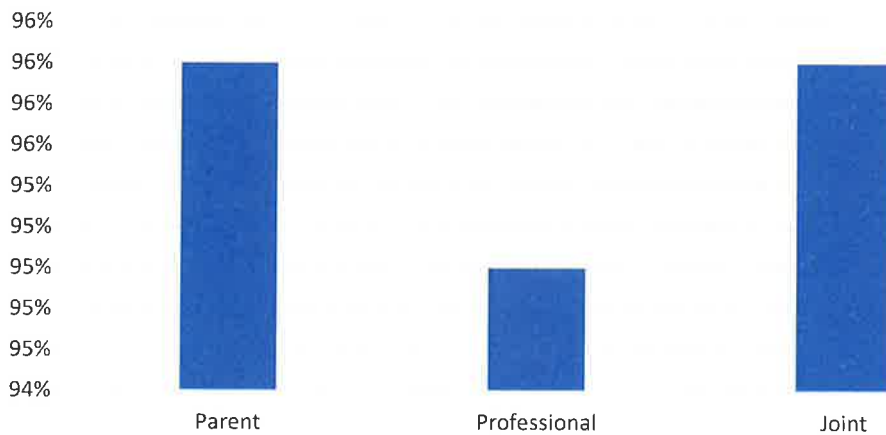
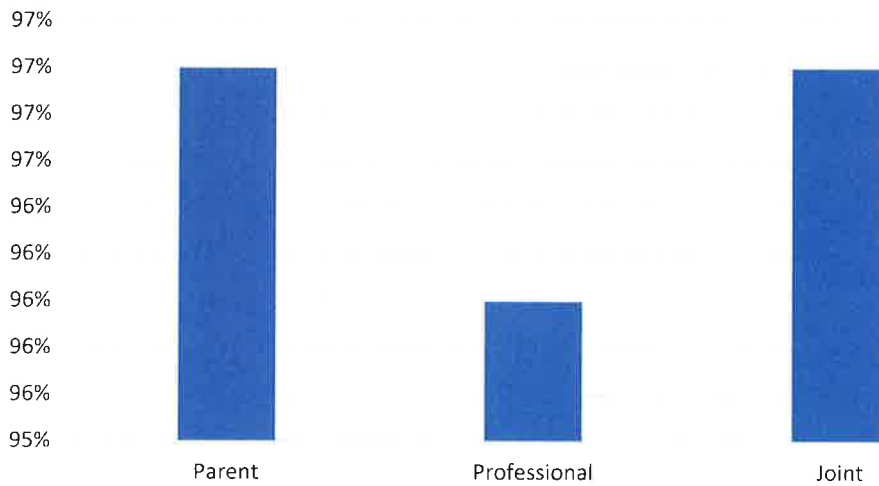


Chart 26: I found this session beneficial / can use in my work



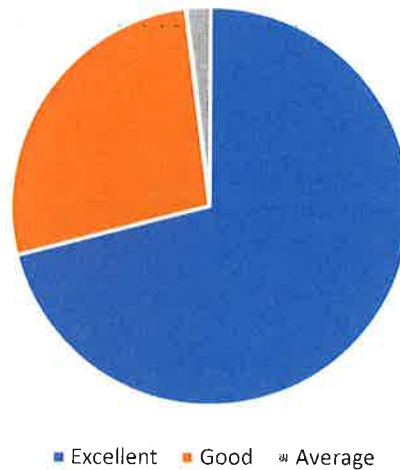
**Middletown Centre for Autism Limited
Chief Executive's Report for the Year (continued)**

Chart 27: I would recommend this session to others



Overall, the training courses were mostly rated as 'excellent' (71%) or 'good' (27%), reflecting their high quality and relevant content (Chart 28).

Chart 28: Overall course rating



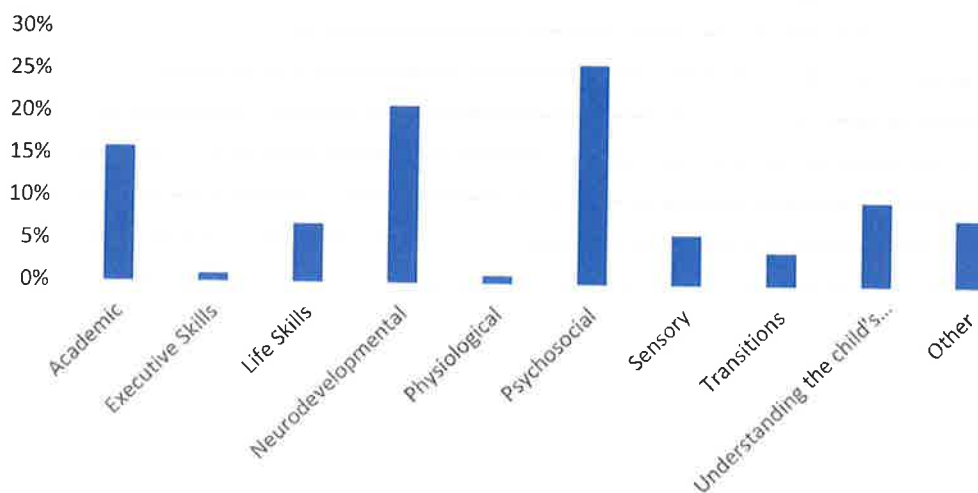
Parents and professionals said of the training:

"The session was brilliant! I don't think I ever felt so understood by a group. I learnt so much throughout the two hours and have already started to implement the tools into our daily life and they are starting to make a difference"

Delegates attending parent and joint training sessions were invited to share their main training needs (Chart 29). The most requested topics related to psychosocial issues (e.g. behaviour and mental health), closely followed by neurodevelopmental concerns (e.g. communication and relationships) and academic (e.g. accessing the curriculum).

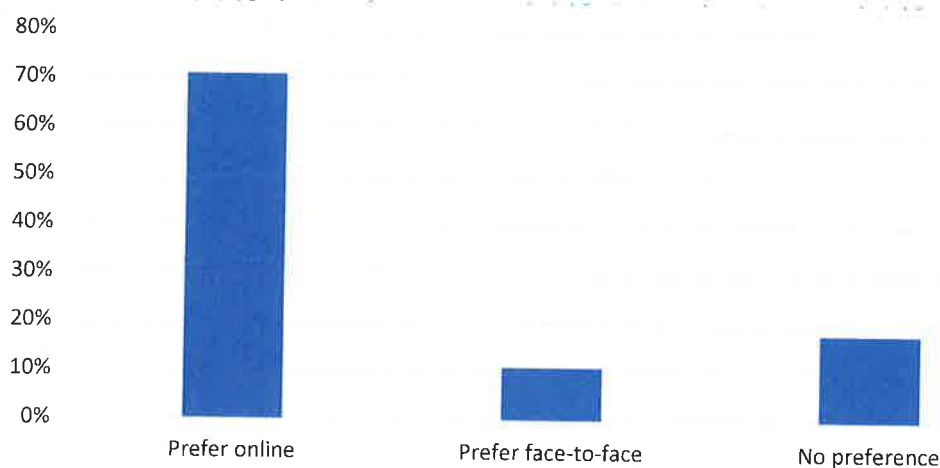
Middletown Centre for Autism Limited Chief Executive's Report for the Year (continued)

Chart 29: Training Needs Identified by Delegates



When delegates were asked how they would prefer training sessions to be delivered, the majority (71%) said that they prefer online training (Chart 30), with the optimum time being evening – after 7pm (81%).

Chart 30: Preferred method of training



Future Directions: Improving Service Delivery

The data presented in this report illustrates the significant positive impact that both the Individual and Whole School programmes have on autistic children and young people referred to the service, their families, and the educational professionals supporting them. The report also shows the reach and impact of training courses offered to parents and professionals as part of MCA's capacity building initiative.

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

Considering the results of this report, the following key priority areas are proposed:

- **Centring the voice and experience of our children and young people**
Over the past year, measures have been taken to centre the voice of the children and young people accessing MCA services. New student scales have been developed by the Research team to support the child / young person to express themselves in terms of their strengths, needs and preferences, pre- and post- receiving MCA support. These will be used with all new service users from 2023 onwards. Meanwhile, the Quantitative Data group continues to work on measures for capturing the voice of the SLD child / young person in a manner which is appropriate to them.

Involving children and young people in projects undertaken at the Centre has proven extremely positive, capturing the student voice through informal focus groups and even supporting a group of young people to create an animation to be presented at the Middletown Conference (May 2023).

Going forward, the Centre will continue to build on ways to work in partnership with autistic children and young people.

- **Listening to the autistic voice**
In addition to the voice of the child, parents and professionals undertaking training have requested sessions delivered by or featuring input from autistic individuals. The Centre should endeavour to facilitate this where possible, in collaboration with our network of colleagues and external stakeholders.

This month (April 2023), the Centre's social media pages are highlighting the autistic voice through a range of podcasts recorded by research officer Dr Cat Hughes.

- **Developing and expanding online support and resources**
Stakeholders consistently identify that they find online resources invaluable to their personal and professional needs – and indeed many prefer the convenience and ease of access to online supports and training over in-person sessions. As such, the Centre will continue to grow its online presence in alignment with the needs identified by service users. In response to one of the most pervasive issues identified by stakeholders, a comprehensive online resource on the topic of boy's mental health is currently being developed.
- **Capacity building**
MCA will continue to meet the growing demand for capacity building through its Individual and Whole School referral programmes, Accreditation Award, and post-graduate courses in Autism studies delivered in conjunction with Mary Immaculate College, Limerick and Stranmillis University College, Belfast. These various avenues aim to equip parents and professionals with the knowledge and confidence to support autistic children and young people by evaluating, improving and ultimately maintaining inclusive best practices within the school environment.



**Mr Jim Lennon
Chief Executive Officer**

Date: 23 June 2023

Middletown Centre for Autism Limited Governance Statement

1. Introduction / Scope of Responsibility

The Board of the Centre is accountable for internal control. As Accounting Officer and Chief Executive of the Centre, I have responsibility for maintaining a sound system of internal governance that supports the achievement of the organisation's policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Departments.

The role of Accounting Officer is to see that the Centre carries out the following functions in a way that ensures proper stewardship of public money and assets:

- To provide the educational services required by the Department of Education in Northern Ireland (DE) and the Department of Education, Ireland (DE Ireland);
- To meet statutory financial duties
- To meet all relevant regulatory requirements
- To provide a safe and healthy working environment for staff and visitors

The Centre is accountable to both Departments for the performance of these functions.

The Centre works in partnership with the Departments by agreeing and progressing annual objectives and has key relationships with the EA (Education Authority), the NCSE (National Council for Special Education), HSE (Health Service Executive), schools, colleges, universities, and the voluntary sector throughout the island to deliver services to agreed specifications.

Ministerial Directions

The Centre can confirm that it was not subject to any Ministerial Directions during 2022-23.

2. Compliance with Corporate Governance Best Practice

The Board of the Centre complies with the principles of good practice as laid down in DAO (DFP) 06/13- Corporate Governance in Central Government and continues to further strengthen its governance arrangements. The Board of the Centre does this by undertaking regular assessment of its compliance with Corporate Governance best practice through personal learning and development, receiving advice and guidance from auditors. A Board Governance Self-Assessment, using the Director Competency Framework developed by the Institute of Directors has been undertaken by the Board members. Analysis will be completed and follow-up, as appropriate, actioned in the early part of 2023-24.

The Board has retained the current Committee structure for 2022-2023.

A review of the Terms of Reference of the committee structure of the Board was conducted in November 2022 and approved by the full Board in February 2023; the review confirmed that the Board will maintain the current committee structure in 2023-2024.

3. Governance Framework

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

The Centre is a cross-border facility funded jointly by both Departments. In April 2012 it was announced that the Centre would become a non-departmental public body in Northern Ireland.

Middletown Centre for Autism Limited Governance Statement (continued)

In 2022-23 the Board met on seven occasions; three of these meetings were held online and the other four were face-to-face.

Mr James G Cooper retired as Chief Executive in August 2022 and Mr Jim Lennon was appointed interim Chief Executive in September 2022.

The Centre's governance framework is described in the MSFM (Management Statement and Financial Memorandum) 2019 and is reflected in the Centre's operational policies and procedures and compliance with the guidance issued by the Departments. The framework is based on accountability and reporting for all activities undertaken by the Centre thereby facilitating robust assurance to the Board. This assurance framework aims to harness the existing risk management activity to resolve uncertainties and deepen the Centre's understanding of these aspects of governance.

The Board oversees the Centre's activities to ensure that governance and management arrangements are effective. The Board must be assured that they will be able to identify and manage risks inherent in the provision of services by the organisation.

The Board determines the level of assurance required to manage the principal risks and take stock of the various forms of assurance available to them.

The Board was reconstituted in April 2021, with eight new members appointed by the funding Departments. The Board has agreed a draft business plan for 2023 – 2024. The Board is actively engaged with both Departments in planning for a significant change in the leadership of the Centre during 2023 – 2024 as the CEO Mr James G Cooper announced his retirement with effect from 31 August 2022. An initial recruitment campaign was conducted in April 2022 and did not result in an appointment, so an interim Chief Executive Mr Jim Lennon was appointed in September 2022. The Board has since been actively engaged with both Departments to secure the appointment of a new Chief Executive. Following a recent recruitment process which began in February 2023, a permanent Chief Executive was appointed in April 2023 and is expected to be in post at the start of the new academic year.

The Board has three sub-committees. These are the Audit and Risk Assurance Committee; the Finance and Personnel Committee; and the Service Planning and Assurance Committee.

The Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee (formerly The Audit and Governance Committee until March 2023) consists of three Non-Executive Board members including the Chairperson. The committee met four times, online, during the year and was attended by Internal Audit, External Audit, the CEO, Head of Corporate Services, the Finance Manager, and other Senior Managers, as required. As per 4.11.3 of the MSFM, the sponsor departments also have observer status on the Committee.

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

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

Middletown Centre for Autism Limited Governance Statement (continued)

The Audit and Risk Assurance Committee, completed in April 2022, the Audit Committee Self-Assessment checklist and found no significant divergences in its operation from the best practice identified in the checklist.

The Finance and Personnel Committee

The Finance and Personnel Committee consists of three non-Executive members, including the Chairperson. The Committee met three times during the year, two of these meetings were online and one was face-to face.

The role of the Finance and Personnel Committee is to ensure that the Centre has in place an effective process to produce a multi-year Corporate Plan and annual Business Plans, to ensure that the Centre has in place financial management policies and procedures to meet statutory requirements and the requirements of the Management Statement and Financial Memorandum and to ensure that the Centre has in place appropriate HR policies and procedures.

The Service Planning and Assurance Committee

The Service Planning and Assurance Committee consists of three Non-Executive Directors, including the Chairperson. The Committee met six times during the year, three of these meetings were online and three were face-to-face. During the year, three of these meetings were attended by additional Board members.

The Committee's role is to ensure that the Centre has in place an effective process to produce and monitor the outcomes of a multi- year Strategic Plan and annual Business Plan. The Committee monitors, provides assurance and reports to the Board regularly on the Centre's;

- Achievement of key objectives and associated key performance targets contained in the service development and delivery plans
- Any education inspection audit or activity
- The Centre's quality assurance processes and
- Complaints received in relation to service provision or delivery.

The Board had commenced a strategic review however they were notified that the Departments were going to engage in a landscape review. This has resulted in a postponement of the proposed strategy review. It is anticipated the board will re-engage with its strategic review following the completion of the landscape review.

Middletown Centre for Autism Limited Governance Statement (continued)

Board and Committee Attendance Record

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

	Board	Audit & Gov.	SPAC	F&P
Rosemary Steen	7	n/a	n/a	n/a
Sheila Darling	7	4	n/a	n/a
Dorothy Angus	7	4	1*	n/a
Irene Murphy	5	n/a	5	n/a
Maureen Costello	7	n/a	n/a	3
Johnny Murphy	7	n/a	3*	3
Jim Mulkerrins	6	n/a	6	n/a
Dervla Tierney	7	4	1*	n/a
Daithi Murray	7	n/a	6	n/a
Colin Millar	5	n/a	n/a	3

*Additional Board members attended meetings to advise on specific agenda items

Board Tenure

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

4. Framework for Business Planning and Risk Management

Business planning and risk management is at the heart of governance arrangements to ensure that statutory obligations and Ministerial priorities are accurately reflected in the management of business at all levels within the organisation.

The Impact of the Coronavirus Pandemic

The Pandemic continued to have an impact on service delivery throughout 2022, as restrictions were eased the Centre commenced a flexible process of blended training. Service users are offered a choice of face to face and / or online training sessions; all face-to-face sessions are planned to be transferred to online without disruption.

The Centre's work with referred children and young people continued throughout the pandemic. It is still a priority for all service users to feel safe and for the Centre to respond quickly to any changes in COVID regulations both locally and nationally.

The Centre continues to produce new online resources, podcasts, webinars and training videos to support parents, children and professionals.

The Centre's Learning Support and Assessment work with referred children in both jurisdictions has fully returned to face-to-face delivery in 2022-23, with the model largely the same as pre-covid provision. National Covid guidelines are followed, with precautions taken and adaptations made, where required.

Middletown Centre for Autism Limited Governance Statement (continued)

Business Planning

The Board, each year in one meeting, review the planning framework for the next annual business plan. This was the focus of discussion at the Board's March 2022 meeting and this work has been used by the Chief Executive and Senior Management Team in preparing the annual business plan framework for 2022-2023. The preparation and development of the plan was impacted by the changing requirements of Covid regulations put in place in both Northern Ireland and Ireland.

Both departments guidance in relation to business planning for arm's length bodies is considered and specific Departmental objectives and requirements are included for each jurisdiction. The business plan is reviewed by the Senior Management Team against the corporate risk register so that all risks are addressed in the plan. The Centre also produces a Corporate Plan which sets out the strategic direction of the organisation for the next three years. This document is noted by the Departments. A new DE (NI) Corporate Plan has been finalized and the Centre will be working on revising its own Corporate Plan in the coming year, ensuring that it aligns with the Department's. This will replace the Centre's current Corporate Plan which was submitted to the Departments in July 2020.

The performance and achievement of business plan objectives and associated key performance indicators are monitored through regular reporting of progress to the Senior Management Team, the Service Planning and Assurance Committee and the Board. In addition, reports are provided to the Departments on progress against objectives each quarter.

Governance and Accountability Review Meeting

The Chief Executive Officer, Chair and Vice Chair met with Senior Departmental staff from Ireland and Northern Ireland on 19 December 2022 to review the Centre's governance arrangements. No issues of concern were raised during the meeting regarding the Centre's governance and accountability procedures and controls.

Risk Management

A revised Risk Management policy was approved by the Audit and Risk Assurance Committee and formally approved by the Board in November 2022

The Committee will before the end of this year review the Risk Register.

MCA Corporate Risks
Risk 1 - The Centre does not provide on an all-island basis, the services specified in joint Ministerial agreements to the standards required by the funding Departments.
Risk 2 - The Centre fails to maintain its status as a unique, specialist, second level, all island provider of autism services to the education sectors in N Ireland and Ireland.
Risk 3 - The Centre fails to protect children and young adults to whom it offers services.
Risk 4 - The Centre's core estate and ICT systems suffer catastrophic failure.

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

The Board have identified a major risk which is causing them concern and identified under Risk 1 above:

- Failure to recruit, reward and retain a suitable qualified and skilled Chief Executive Officer.

Middletown Centre for Autism Limited Governance Statement (continued)

The Board have identified a second major risk which is causing them concern and identified under Risk 2 above:

- Failure to recruit, reward and retain a team of highly qualified and motivated professional staff. This has been identified to both Departments and a joint plan of action between the Centre and Departments is under way to address this issue.

The Risk Management Strategy is also supported by policies and procedures and incorporates training and development plans appropriate to the level of responsibility.

The Risk Management Strategy clearly outlines the risk management arrangements in place within the organisation. They include the following:

- Risk management is an intrinsic part of the Centre's business planning, decision making process and policy development. No change of direction, outcome or objective occurs without first considering the risks involved;
- Risks are assessed and monitored through a corporate risk register which records all significant identified risks, along with action plans to reduce the risk to the lowest practicable level or to a level acceptable to the Centre's Senior Management Team and Board. The corporate risk register is reviewed regularly by the Senior Management Team and assurances and updates on the register are given to the Audit and Risk Assurance Committee and the Board.

Procedures have been put in place for verifying that aspects of risk management and internal control are regularly reviewed and reported on, and that risk management has been incorporated fully into the corporate planning and decision-making process of the organisation. This includes the identification and evaluation of corporate risks. The risks are formally reviewed by the Senior Management Team and this process is used to identify new risks as well as reviewing existing risks.

Identification of risk takes account of factors such as incident reporting, complaints, risk assessments as well as staff responsibility to report any risks to which they or the Centre may be exposed. The registers also detail factors used to control and mitigate risk. Risk management is embedded in all key activities including the management of change, incidents, and service reviews. These mechanisms provide for effective risk identification. Risks are assessed in keeping with both Departments' guidance which has been refined to reflect the specialist activities undertaken by the Centre. This work was overseen by the Audit and Risk Assurance Committee as part of its comprehensive work programme throughout 2022/23.

To support staff through the risk management process, expert guidance and facilitation has been available along with access to policies and procedures, outlining responsibilities and the means by which risks are identified and controlled.

5. Information Risk

The management of information within the Centre remains a high priority. The Centre has in place a range of information, governance and ICT security policies and procedures. Information governance risks are reported through the risk management process as applicable. Action plans have been developed and progressed following previous audits, Data Protection reviews and Controls Assurance reviews. These action plans are approved by the Board and progress reported to the Board. The Chief Executive Officer currently acts as the Senior Information Risk Owner and has a key role in considering emerging information risks and how these risks may be managed. In addition, Data Protection Awareness Training is mandatory for all staff and is undertaken via regular online sessions and new staff are provided with specific Information Governance training sessions. Information Governance training was completed by all staff in 2022/2023. The Centre has completed part one of the 'Cyber Essentials Plus' data and security certificate and has had an independent audit of IT systems in order to obtain 'Cyber Essentials Plus' certificate. The audit and cyber certification were successfully completed and awarded in January 2023.

Middletown Centre for Autism Limited Governance Statement (continued)

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

The Centre complies with Departmental Advice on Security Policies and is conscious of the risk posed to information security by malware and other similar attacks. As such, cybersecurity measures such as client antivirus, email protection, full disk encryption are aligned with those within the broader public sector. A proactive vulnerability assessment and remediation approach is also followed within the Centre.

6. Fraud

The Centre takes a zero-tolerance approach to fraud to protect and support the key public services offered. The Centre has put in place an Anti-Fraud Policy and Fraud Response Plan to outline its approach to tackling fraud, defining staff responsibilities and the actions to be taken in the event of suspected or perpetrated fraud, whether originating internally or externally to the organisation. The Finance Officer promotes fraud awareness, co-ordinates investigations in conjunction with the Internal Audit specialist team and provides advice to personnel on fraud reporting arrangements.

No issues of fraud or attempted fraud have been reported in 2022/23.

7. Assurance

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

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

During the year, the Audit and Risk Assurance Committee put in place a substantial programme of work which ensured that there were robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the organisation. A review of the Terms of Reference of all Board sub committees was conducted in November 2022 and the findings of this were signed off by the Board in February 2023.

In Board member appraisals with the Chairperson took place from July to October 2022.

The Board considers that the information and assurance provided to it is of sufficient quality to support it and the Accounting Officer in their decision making and accountability obligations by taking account of monthly Board updates on services and self-evaluations from the Chief Executive Officer. Relevant comments by respective auditors and the independent evaluation of the Centre's services by Prof Richard Mills commissioned by the Board in 2019 and reporting in March 2021.

8. Sources of Independent Assurance

The Centre obtains independent assurance from the following sources:

Internal Audit

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

Middletown Centre for Autism Limited Governance Statement (continued)

In 2022/23, Internal Audit reviewed the following systems:

Internal Audit Work	Work Completed	Audit Outcome	Recommendations
Quality	Completed	Satisfactory	No Priority 1 or 2 recommendations 2 Priority 3 recommendations
Procurement	Completed	Satisfactory	No Priority 1 or 2 recommendations 3 Priority 3 recommendations
Child Protection	Pending March'23		
Follow up Review	Pending April'23		
External Audit Work			
Annual Report and Accounts & Statement of Internal Control	Pending 2023		

In the audit areas noted above, no Priority 1 weaknesses in control were identified as of 9 March 2023.

External Audit Service

The financial statements are audited by FPM Accountants Limited and the certificate and report to the Northern Ireland Assembly and Dail Eireann is included on pages 48 to 51. The Auditors provide a Report to Those Charged With Governance with recommendations and these are acted upon.

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

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

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

Other Independent Assurances received in 2022 - 2023.

Meeting Higher Education Accreditation Standards

The Centre has completed a Memorandum of Understanding with the University of Limerick through which it now provides accredited post graduate courses including a MA in Autism Studies for applicants throughout Ireland and Northern Ireland. A similar arrangement is in place with Stranmillis University College in Belfast. Both courses meet Higher Education Accreditation standards.

Service Evaluation

Service evaluation and the monitoring of service delivery is dependent upon the use of robust data and information. The Centre has also adopted the strategy of regularly commissioning independent evaluations of its work to provide independent assurance to the Board and the Centre's stakeholders to ensure that out comes reported are valid and robust.

Middletown Centre for Autism Limited Governance Statement (continued)

Board members underwent a process of annual self-evaluation of effectiveness in line with the National Audit Office self-evaluation checklist. This process was completed in April 2022.

The Board commissioned Prof. Richard Mills to conduct an independent evaluation of the services provided by the Centre; he reported in March 2021 and concluded "The original remit of the Centre was for work with children and young people 2-19 years, and in this it has developed a deserved reputation for excellence and innovation. This review confirms the importance of inclusive policies and practices throughout and beyond childhood for autistic individuals with highly varied needs, and to use its knowledge to identify gaps, inform and drive policy change, and develop and embed good practice."

Data Integrity and Cyber security

In 2022 the Centre's IT systems were audited by the NI Cyber Security Centre and has been awarded 'Cyber Essentials Plus' for its cyber security policies and procedures which comply fully with best practice. Internal audit also reported on data quality in its 2018 - 2019 Audit plan; one of the audit objectives was to specifically evaluate the integrity of data used in the monitoring of quality processes. The audit outcome was satisfactory.

Recording of Information relevant to the Government Funding Data Base

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

9. Review of Effectiveness of the System of Internal Governance

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

10. Health and Safety

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

11. Child Protection

The Centre has in place detailed policies and procedures for child protection relevant to both jurisdictions in which it works. There were thirteen issues of child protection arising during 2022 -2023, none of these involved Centre staff and four of these were referred to outside agencies.

12. Internal Governance Divergences

Update on Prior Year Control Issues Now Resolved

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

New Significant Control Issues

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

Middletown Centre for Autism Limited Governance Statement (continued)

13. European Union (EU) Exit and Future Relationships

The Centre has only to date experienced one difficulty following the UK's departure from the EU in December 2020; this has arisen following the ending of recognition of professional qualifications for Professionals Allied to Medicines (PAMS) between the EU and UK. This impacts on the services provided by the Centre in both jurisdictions and the Centre is working on a resolution at present. The Centre has concluded a data sharing agreement with the National Council for Special Education, signed on 7 January 2022. The Centre anticipates that some further issues may arise due to changes in legislation in the UK and or EU; three areas of concern have been identified: possible impacts on research with UK based Higher Education partners who may be excluded from EU research funds: possible restrictions on EU based citizens resident in Ireland whose travel to N Ireland may require some form of visa and possible additional insurance requirements in respect of the Centre's work in Ireland arising from changes to the UK financial regulatory requirements and / or additional EU regulations.

14. Conclusion

Middletown Centre for Autism has a rigorous system of accountability upon which I can rely as Accounting Officer to form an opinion on the probity and use of public funds, as detailed in Managing Public Money Northern Ireland (MPMNI).

As the Chief Executive and Accounting Officer for Middletown Centre for Autism, I can confirm that the Governance Statement has been formally reviewed by the Audit and Risk Assurance Committee, that it is complete and accurately reflects the latest assessment of the state of governance within the Centre.



Jim Lennon
Chief Executive Office

Date: 23 June 2023

Middletown Centre for Autism Limited

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

for the year ended 31 March 2023

Officials	Salary £	2023			Salary £	2022			Total £
		Bonus Payments £	Benefits In Kind £	Pension Benefits £		Bonus Payments £	Benefits In Kind £	Pension Benefits £	
Mr J G Cooper OBE <i>Chief Executive until 31 August 2022</i>	46,282	-	-	11,617	72,224	-	-	18,050	90,274
Dr F McCaffrey	67,442	-	-	13,151	65,971	-	-	12,749	78,720
Mrs L Scott <i>Until 31 December 2022</i>	50,477	-	-	9,843	65,690	-	-	12,749	78,439
Mr J Lennon <i>Chief Executive from 1 September 2022</i>	68,001	-	-	13,260	65,690	-	-	12,749	78,439
Mr G Kinsella <i>From 1 October 2022</i>	33,099	-	-	6,454	-	-	-	-	-
Mrs J McCanney <i>From 1 January 2023</i>	16,068	-	-	3,133	-	-	-	-	-



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**Middletown Centre for Autism Limited – NI063661
Independent Auditors Report to the members of
Middletown Centre for Autism Limited
(A company limited by guarantee, not having a share capital)**

Opinion

We have audited the financial statements of Middletown Centre for Autism Limited (the "company") for the year ended 31 March 2023 which comprises the Income Statement, the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Reserves, the Statement of Cash Flows and notes included thereon. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Policies).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK)-(ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report.

Award Winning Advice...



FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY
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Seamas Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland.



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AN AAB GROUP COMPANY

**Middletown Centre for Autism Limited – NI063661
Independent Auditors Report to the members of
Middletown Centre for Autism Limited (continued)
(A company limited by guarantee, not having a share capital)**

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Award Winning Advice...



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**Middletown Centre for Autism Limited – NI063661
Independent Auditors Report to the members of
Middletown Centre for Autism Limited (continued)
(A company limited by guarantee, not having a share capital)**

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Enquiry of management, those charged with governance and the entity's solicitors (or in-house legal team) around actual and potential litigation and claims.
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Award Winning Advice...



FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY
Reg No: NI022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

Teresa Campbell FCA, Partly Harly FCA,
Seamas Keating FCA FABRP, Feargal McCormack FCA,
Gary Digney FCA PIP, Michael Farrell FCA, Lowry Grant FCCA,
Michelle Hawkins FCA, Malachy McLernon FCA CTA

FPM Accountants Limited and FPM Accountants (Ireland) Limited are part of the FPM Group and branded as FPM, an AAB Group company. FPM is the trading name of FPM Accountants Limited and FPM Accountants (Ireland) Limited, which is regulated by Chartered Accountants Ireland for a range of Investment Business Activities in the United Kingdom. AAB Group is an independent member of Accelerate and TIAG with associated firms throughout the UK and worldwide. FPM Accountants Limited is registered in Northern Ireland.

Seamas Keating is authorised to act as an Insolvency Practitioner in UK and Ireland by Chartered Accountants Ireland.



AN AAB GROUP COMPANY

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Tel: 028 3026 1010

Registered Office Address

www.fpmaab.com | info@fpmaab.com

**Middletown Centre for Autism Limited – NI063661
Independent Auditors Report to the members of
Middletown Centre for Autism Limited (continued)
(A company limited by guarantee, not having a share capital)**

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of financial statements is located on the Financial Reporting Council’s website at:

<http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor’s report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company’s members as a body, for our audit work, for this report, or for the opinions we have formed.

Teresa Campbell

Teresa Campbell (Senior Statutory Auditor)

Date: 23 June 2023

for and on behalf of

FPM Accountants Limited

Chartered Accountants & Statutory Auditors

Dromalane Mill

The Quays

Newry

Co Down

BT35 8QS

Award Winning Advice...



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Middletown Centre for Autism Limited

Income Statement

for the year ended 31 March 2023

	Notes	2023 £	2023 €	2022 £	2022 €
Income		2,740,957	3,182,219	2,504,903	2,956,161
Administrative expenses		2,748,262	3,190,529	2,503,724	2,954,782
Surplus before taxation	5	<u>(7,305)</u>	<u>(8,310)</u>	<u>1,179</u>	<u>1,379</u>
Taxation	7	-	-	-	-
(Deficit) / surplus for year		<u><u>(7,305)</u></u>	<u><u>(8,310)</u></u>	<u><u>1,179</u></u>	<u><u>1,379</u></u>

The Income Statement has been prepared on the basis that all operations are continuing operations.

Middletown Centre for Autism Limited

Statement of Comprehensive Income

for the year ended 31 March 2023

	Note	2023 £	2023 €	2022 £	2022 €
(Deficit) / surplus for the year		(7,305)	(8,310)	1,179	1,379
Actuarial gains / (losses) on defined benefit pension scheme	11	529,000	601,786	-	-
Adjustment to deferred pension funding	11	(529,000)	(601,786)	-	-
Total comprehensive income for the year		<u>(7,305)</u>	<u>(8,310)</u>	<u>1,179</u>	<u>1,379</u>

Middletown Centre for Autism Limited

Statement of Financial Position

as at 31 March 2023

	Notes	2023 £	2023 €	2022 £	2022 €
Fixed assets					
Tangible assets	8	341,151	388,093	435,702	516,467
Current assets					
Debtors	9	156,122	177,603	232,843	276,008
Cash at bank and in hand		64,034	72,844	69,682	82,599
		220,156	250,447	302,525	358,606
Creditors: amounts falling due within one year	10	(108,748)	(123,711)	(183,812)	(217,884)
Net current assets		111,408	126,737	118,713	140,723
Total assets less current liabilities		452,559	514,830	554,415	657,190
Long term liabilities					
Deferred credits - capital grants	12	(341,151)	(388,093)	(435,702)	(516,467)
Deferred pension funding	11	2,484,000	2,825,778	3,013,000	3,571,513
Pension liabilities	11	(2,484,000)	(2,825,778)	(3,013,000)	(3,571,513)
		(341,151)	(388,093)	(435,702)	(516,467)
Net assets		111,408	126,737	118,713	140,723
Reserves					
Income and expenditure account		111,408	126,737	118,713	140,723
Members' funds		111,408	126,737	118,713	140,723

These financial statements were approved by the board of directors and authorised for issue on 23 June 2023 and are signed on its behalf by:



Ms Rosemary Steen
 Chairperson



Mr Jim Lennon
 Chief Executive Officer

Company Registration No: NI063661 (Northern Ireland)

Middletown Centre for Autism Limited

Statement of Changes in Reserves

as at 31 March 2023

	Income and Expenditure Account		Pension Liability Reserve		Total	
	£	€	£	€	£	€
Year ended 31 March 2021:						
Surplus for the year	92,407	108,576	-	-	92,407	108,576
Actuarial loss	-	-	(2,163,000)	(2,541,477)	(2,163,000)	(2,541,477)
Deferred pension funding	-	-	2,163,000	2,541,477	2,163,000	2,541,477
At 31 March 2021	117,534	136,966	-	-	117,534	136,966
Exchange movement	-	1,134	-	-	-	1,134
At 31 March 2021 Restated	117,534	138,100	-	-	117,534	138,100
Year ended 31 March 2022:						
Surplus for the year	1,179	1,379	-	-	1,179	1,379
At 31 March 2022	118,713	139,480	-	-	118,713	139,480
Exchange movement	-	1,243	-	-	-	1,243
At 31 March 2022 Restated	118,713	140,723	-	-	118,713	140,723
Year ended 31 March 2023:						
Deficit for the year	(7,305)	(8,310)	-	-	(7,305)	(8,310)
Actuarial gain	-	-	529,000	601,786	529,000	601,786
Deferred pension funding	-	-	(529,000)	(601,786)	(529,000)	(601,786)
At 31 March 2023	111,408	132,413	-	-	111,408	132,413
Exchange movement	-	(5,676)	-	-	-	(5,676)
At 31 March 2023 Restated	111,408	126,737	-	-	111,408	126,737

Middletown Centre for Autism Limited

Statement of Cash Flows

for the year ended 31 March 2023

		2023 £	2023 €	2022 £	2022 €
Cash flows from operating activities					
Cash generated from operations	13	(5,648)	(6,425)	(81,794)	(96,956)
Income taxes (paid) / received		-	-	-	-
Net cash outflow from operating activities		(5,648)	(6,425)	(81,794)	(96,956)
Investing activities					
Purchase of tangible fixed assets		-	-	(211,133)	(250,270)
Capital funding received		-	-	211,133	250,270
Net cash used in investing activities		-	-	-	-
Net cash used in financing activities		-	-	-	-
Net decrease in cash and cash equivalents		(5,648)	(6,425)	(81,794)	(96,956)
Cash and cash equivalents at 1 April 2022		69,682	82,599	166,792	195,977
Cash and cash equivalents at 31 March 2023		64,034	76,173	69,682	99,021
Exchange movement		-	(3,329)	-	(16,422)
Cash and cash equivalents at 31 March 2023 restated		64,034	72,844	69,682	82,599

Middletown Centre for Autism Limited

Notes to the financial statements

for the year ended 31 March 2023

1. Accounting policies

Company Information

Middletown Centre for Autism Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office is 35 Church Street, Middletown, Co Armagh, BT60 4HZ.

1.1 Accounting convention

These financial statements have been prepared in accordance with international accounting standards in conformity with the requirements of the Companies Act 2006.

The financial statements are presented in sterling (£) and euro (€).

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Government funding

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

1.4 Tangible fixed assets

Tangible fixed assets initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

	%	
Fixtures & Fittings	15	Reducing balance basis
Computer Equipment	33 ¼	Straight line basis
Telecoms Equipment	25	Straight line basis
Building Improvements	15	Reducing balance basis

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to surplus or deficit.

1.5 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.6 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

1.7 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.8 Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as an expense in measuring profit or loss in the period in which they arise.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in surplus or deficit as other finance revenue or cost.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other comprehensive income in the period in which they occur and are not reclassified to profit and loss in subsequent periods.

The defined net benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

Pensions Arrangements

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

The Teachers' Superannuation Scheme is a contributory scheme administered by the Department of Education. The conditions of the Superannuation (NI) Order 1972, the Teachers' Superannuation Regulations (NI) 1977 and subsequent amendments apply to the scheme. The scheme is presently notionally funded. The rate of the employer's contribution is determined from time to time by the Government actuary and advised by the Department of Finance and Personnel. The scheme is administered by the Department of Education, Rathgael House, Balloo Road, Bangor.

The Northern Ireland Local Government Officers' Superannuation Committee Scheme is a defined benefit pension scheme, the assets of the schemes being held in separate trustee administered funds. The scheme is administered by NILGOSC.

The fund is valued every three years by a professionally qualified independent actuary, the rates of contribution payable being determined by the trustees of the scheme based on advice of the actuary. In the intervening years the continuing appropriateness of the rates are reviewed. The scheme was independently valued at 31 March 2021. Pension costs are charged to the Statement of Financial Activities on a systematic basis based on the actuary's calculations. The company pays no other post retirement benefits to its employees.

Employees who are based in Ireland have individual pension plans which the Centre makes employers contributions to on the same basis as employees enrolled in the NILGOSC scheme.

1.9 Foreign Exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the income and expenditure account for the period.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

Useful economic lives of tangible assets

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 8 for the carrying amount of the tangible fixed assets, and note 1.4 for the useful economic lives for each class of asset.

3. Income

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

4. Limited liability agreement

The Board, on behalf of the company, have entered into a Limited Liability agreement with their auditors. The auditors' liability is limited to an amount which is considered fair and reasonable. This has been disclosed in line with Companies legislation.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

5 Operating (deficit) / surplus

	2023 £	2023 €	2022 £	2022 €
Operating (deficit) / surplus is stated after charging:				
Depreciation of tangible fixed assets	94,550	107,559	88,428	104,820
Loss/(profit) on foreign currencies	-	(171)	-	12
Fees payable to the company's auditors for the audit of the company's financial statements	7,236	8,401	7,236	8,540
Amortisation of capital funding	(94,550)	(107,559)	(88,428)	(104,820)
	(94,550)	(107,559)	(88,428)	(104,820)

6 Employees

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

	Staff Nos 2023	2023 £	2023 €	Staff Nos 2022	2022 £	2022 €
Remuneration of senior management	4	374,520	434,813	4	357,976	422,466
Other employees remuneration (including subcontractors)	40	1,859,450	2,158,800	40	1,716,545	2,025,780
	44	2,233,970	2,593,613	44	2,074,521	2,448,246

Their aggregate remuneration comprised:

	2023 £	2023 €	2022 £	2022 €
Wages, salaries & subcontract costs	1,742,405	2,022,912	1,633,946	1,928,302
Social security costs	173,966	201,973	149,843	176,838
Pension costs	317,598	368,728	290,731	343,107
	2,233,970	2,593,613	2,074,521	2,448,246

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

	2023 £	2023 €	2022 £	2022 €
Department of Education N Ireland	10,000	11,610	10,000	11,854
Department of Education Ireland	-	-	-	-

Details on the pension arrangements are given in Note 1.8.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

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

Chief Executive Officer	Scale 62 - 67	£68,349 - £73,837
Heads of Division (3)	Scale 58 - 61	£64,273 - £67,303

7 Taxation

	2023	2023	2022	2022
	£	€	£	€
<u>Analysis of charge in the year:</u>				
Current tax:				
Corporation tax at 19% (2022: 19%)	-	-	-	-
Tax on profit on ordinary activities	-	-	-	-

Factors affecting tax charge for the year

The tax assessed for the year differs from the standard rate of corporation tax in the United Kingdom of 19% (2021: 19%). The differences are explained below:

	2023	2023	2022	2022
	£	€	£	€
Profit/ (loss) on ordinary activities before tax	(7,305)	(8,310)	1,179	1,379
Profit / (loss) on ordinary activities multiplied by the standard rate of corporation tax in the UK at 19% (2022: 19%)	(1,388)	(1,579)	224	262
Effects of:				
Movement in pension accrual	-	-	(224)	(262)
Tax losses carried forward to future periods	1,388	1,579	-	-
Current tax charge for the year	-	-	-	-

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

8 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Telecoms £	Building Improvement £	Total £	Total €
Cost						
At 1 April 2022	234,209	445,247	17,449	586,243	1,283,148	1,495,993
Additions						
At 31 March 2023	234,209	445,247	17,449	586,243	1,283,148	1,495,993
Depreciation and impairment						
At 1 April 2022	167,322	349,634	17,449	313,042	847,447	970,582
Charge for year	7,406	48,415	-	38,729	94,550	104,820
At 31 March 2023	174,728	398,049	17,449	351,771	941,997	1,075,402
Net Book Value at 31 March 2023	59,481	47,198	-	234,472	341,151	420,592
Currency Translation Adjustment	-	-	-	-	-	(32,499)
Net Book Value at 31 March 2023 Restated	59,481	47,198	-	234,472	341,151	388,093
Net Book Value at 31 March 2022	66,887	95,613	-	273,201	435,702	516,467

The currency adjustment translation is the difference between the net book value of tangible fixed assets calculated using year end exchange rates and their net book value stated at historic rates of exchange.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

9 Debtors

	2023	2023	2022	2022
Amounts falling due within one year:	£	€	£	€
Debtors	106,290	120,915	173,203	205,310
Prepayments	49,832	56,688	53,672	63,622
Corporation tax repayable	-	-	5,968	7,075
	<u>156,122</u>	<u>177,603</u>	<u>232,843</u>	<u>276,008</u>

10 Creditors: amounts falling due within one year

	2023	2023	2022	2022
	£	€	£	€
Sundry creditors and accruals	108,748	123,711	183,812	217,884
	<u>108,748</u>	<u>123,711</u>	<u>183,812</u>	<u>217,884</u>

11 Deferred Pension Funding

There is a funding guarantee between NILGOSC, Department of Education N Ireland and Department of Education Ireland whereby the Departments guarantee payment in full of any pension liabilities of Middletown Centre for Autism Limited if the Centre ceases to exist or is otherwise unable to discharge its pension liabilities:

	2023	2023	2022	2022
	£	€	£	€
At 1 April 2022	3,013,000	3,571,513	3,013,000	3,540,208
Increase / (Decrease) in Deferred Funding of Pension Scheme Asset	(529,000)	(601,786)	-	-
At 31 March 2023	<u>2,484,000</u>	<u>2,969,727</u>	<u>3,013,000</u>	<u>3,540,208</u>
Exchange movement	-	(143,949)	-	31,306
At 31 March 2023 Restated	<u>2,484,000</u>	<u>2,825,778</u>	<u>3,013,000</u>	<u>3,571,513</u>

Provisions for liabilities

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

	2023	2023	2022	2022
	£	€	£	€
At 1 April 2022	3,013,000	3,571,513	3,013,000	3,540,208
Revaluation of Pension Scheme Assets	(529,000)	(601,786)	-	-
At 31 March 2023	<u>2,484,000</u>	<u>2,969,727</u>	<u>3,013,000</u>	<u>3,540,208</u>
Exchange movement	-	(143,949)	-	31,306
At 31 March 2023 Restated	<u>2,484,000</u>	<u>2,825,778</u>	<u>3,013,000</u>	<u>3,571,513</u>

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

12 Capital funding deferred

	2023 £	2023 €	2022 £	2022 €
Capital funding received and receivable				
At 1 April 2022	1,283,148	1,495,994	1,072,015	1,245,723
Increase in year	-	-	211,133	250,270
At 31 March 2023	<u>1,283,148</u>	<u>1,495,994</u>	<u>1,283,148</u>	<u>1,495,994</u>
Amortisation				
At 1 April 2022	(847,447)	(970,582)	(759,019)	(880,639)
Amortised in year	(94,550)	(104,820)	(88,428)	(89,943)
At 31 March 2023	<u>(941,997)</u>	<u>(1,075,402)</u>	<u>(847,447)</u>	<u>(970,582)</u>
Net Book Value				
At 31 March 2023	341,151	420,592	435,702	525,412
Currency Translation Adjustment	-	(32,499)	-	(8,944)
At 31 March 2023 Restated	<u>341,151</u>	<u>388,093</u>	<u>435,702</u>	<u>516,467</u>

The currency translation adjustment reflects the amount of the movement in the value of capital funding deferred which is attributable to the change in exchange rates over the year.

13 Cash generated from operations

	2023 £	2023 €	2022 £	2022 €
Surplus / (deficit) for the year after tax	(7,305)	(8,310)	1,179	1,379
Adjustments for:				
Taxation charged / (received)	(5,968)	(6,929)	-	-
Depreciation charge	94,550	107,559	88,428	104,820
Transfer from capital grant reserve	(94,550)	(107,559)	(88,428)	(104,820)
Movement in working capital:				
Increase in debtors	82,689	105,333	(147,493)	(175,723)
Decrease in creditors	(75,064)	(94,173)	64,520	77,718
Currency translation adjustment	-	(2,347)	-	(331)
Cash generated from operations	<u>(5,648)</u>	<u>(6,425)</u>	<u>(81,794)</u>	<u>(96,956)</u>

The currency translation adjustment reflected the amount of the movement in the value of current assets and liabilities which is attributable to the change in exchange rates over the year.

14 Retirement benefit schemes - defined benefit schemes

The company operates a defined benefit scheme for qualifying employees in the UK, operated by NILGOSC.

Middletown Centre for Autism Limited

Notes to the financial statements (continued)

for the year ended 31 March 2023

The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2022 by a qualified independent actuary, for and on behalf of Aon Hewitt. The present value of the defined benefit obligation, the related current service cost and past service cost were measured using the projected unit credit method.

<i>Key assumptions</i>	2023	2022
	%	%
Discount rate	2.8	2.1
CPI inflation	3.1	2.7
Pension increases	3.1	2.7
Pension accounts revaluation rate	3.1	2.7
Salary increases	4.6	4.2
 <i>Mortality assumptions</i>	 2023	 2022
Males		
Member aged 65 at accounting date	21.8	21.9
Member aged 45 at accounting date	23.2	23.3
Females		
Member aged 65 at accounting date	25.0	25.1
Member aged 45 at accounting date	26.4	26.5
 <i>Amounts taken to other comprehensive income</i>	 2023	 2022
	£	£
Actuarial changes related to obligations	-	-
Total costs	-	-
 The amounts included in the balance sheet arising from the company's obligations in respect of the defined benefit plan are as follows:	 2023	 2022
	£	£
Present value of defined benefit obligations	2,484,000	3,013,000
Deficit in scheme	2,484,000	3,013,000
 <i>Movements in the present value of the defined benefit obligations</i>	 2023	 2022
	£	£
Liabilities at 31 March 2023	2,484,000	3,013,000
Movement	(529,000)	-
 <i>The defined benefit obligations arise from plans funded as follows:</i>	 2023	 2022
	£	£
Wholly unfunded obligations	2,484,000	3,013,000
Wholly or partly funded obligations	-	-
	2,484,000	3,013,000

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

Middletown Centre for Autism Limited
Notes to the financial statements (continued)
for the year ended 31 March 2023

Court of Appeal judgment on backdated PSNI Holiday Pay:

The Court of Appeal (CoA) judgment from 17 June 2019 (PSNI v Agnew) determined that claims for Holiday Pay shortfall can be taken back to 1998. However, the PSNI has appealed the CoA judgment to the Supreme Court. The Supreme Court hearing was scheduled for 24 June 2021 but this has subsequently be adjourned.

15 Cash and cash equivalents	2023	2023	2022	2022
	£	€	£	€
Cash and bank balances	64,034	72,844	69,682	82,599
16 Financial instruments	2023	2023	2022	2022
	£	€	£	€
The company has the following financial instruments:				
Other receivables	156,122	177,603	226,875	268,932
Other creditors	108,748	123,711	183,812	217,884

17 Related party transactions

There were no related party transactions requiring disclosure in the year ended 31 March 2023.

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

18 Share capital

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

19 European Union (EU) Exit

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

20 Impact of Covid-19 Pandemic

During the year, the Centre, in its work and service delivery, emerged from some of the constraints imposed by the Covid-19 pandemic, but there was still some impact on service delivery. The Centre adopted a hybrid approach to working to maintain service delivery and to continue to support children with autism, their parents and the education professionals who work with them during the year.

Middletown Centre for Autism Limited

Management Information

for the year ended 31 March 2023

Middletown Centre for Autism Limited

Detailed Income and Expenditure Account

for the year ended 31 March 2023

	2023 £	2023 €	2022 £	2022 €
Income				
Grants received from Department of Education N Ireland	1,401,000	1,626,545	1,224,000	1,444,503
Grants received from Department of Education Ireland	1,311,000	1,522,056	1,224,000	1,444,503
Sundry income	28,957	33,619	56,903	67,154
	2,740,957	3,182,219	2,504,903	2,956,161
Overhead expenses				
Administration	2,645,193	3,070,867	2,408,422	2,842,311
Establishment	101,968	118,384	94,730	111,796
Depreciation	-	-	-	-
Interest payable and similar charges	1,101	1,279	572	675
	2,748,262	3,190,529	2,503,724	2,954,782
(Deficit) / Surplus	(7,305)	(8,310)	1,179	1,379

Details of capital grants received are disclosed in Note 12.

Middletown Centre for Autism Limited

Overhead Expenses

for the year ended 31 March 2023

	2023 £	2023 €	2022 £	2022 €
Administration				
Salaries & wages	2,233,970	2,593,613	2,074,521	2,448,246
Audit & accountancy	17,958	20,849	18,762	22,142
Subscriptions	15,060	17,484	16,518	19,494
Teaching materials	19,182	22,270	24,813	29,283
DFP procurement	634	736	611	721
Catering supplies	2,902	3,369	414	489
Computer expenses, ICT support & training	58,266	67,646	51,609	60,906
Travel & subsistence	173,474	201,401	97,567	115,144
Training provision	55,253	64,148	64,045	75,583
Facility hire	4,054	4,707	-	-
Recruitment	8,893	10,325	10,141	11,968
Legal, professional & consultancy	-	-	2,015	2,378
Advertising & service promotion	720	836	4,065	4,797
Telephone	27,700	32,159	30,921	36,491
Printing, postage & stationery	10,844	12,590	5,288	6,241
Cleaning & hygiene	3,008	3,492	2,201	2,598
(Profit) / loss on foreign exchange	-	(171)	-	12
General office supplies	13,275	15,412	4,931	5,819
	<u>2,645,193</u>	<u>3,070,867</u>	<u>2,408,422</u>	<u>2,842,311</u>
Establishment				
Light & heat	39,566	45,936	43,640	51,502
Repairs & maintenance	21,115	24,514	14,395	16,988
Insurance	40,407	46,912	35,596	42,009
Rates	880	1,022	1,099	1,297
	<u>101,968</u>	<u>118,384</u>	<u>94,730</u>	<u>111,796</u>
Depreciation				
Fixtures and fittings	7,406	8,425	7,371	8,737
Computer equipment	48,415	55,076	46,722	55,383
Telecoms equipment	-	-	-	-
Building improvements	38,729	44,058	34,335	40,700
Release of deferred income	(94,550)	(107,559)	(88,428)	(104,820)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interest payable and similar charges				
Bank charges	1,101	1,279	572	675