



CENTRE FOR AUTISM
MIDDLETOWN

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017



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FOREWORD FOR THE YEAR ENDED 31 MARCH 2017

The annual accounts for the year ended 31 March 2017 have been prepared in accordance with the North/South Implementation Bodies Annual Reports and Accounts Guidance, other guidance which either Finance Departments may issue from time to time in respect of accounts and any other specific disclosures required by sponsoring Departments.

The annual accounts have been prepared so as to give a true and fair view of the income and expenditure and cash flows for the financial year and the state of affairs at the year end except where agreed otherwise with Finance Departments, in which case the exception shall be described in the notes to the accounts.

A Brief History & Statutory Background

Middletown Centre for Autism began offering services to children and young people with autism, their parents and the education professionals who work with them in 2007 following the completion of a detailed Memorandum of Understanding agreed between the Department of Education (Northern Ireland) and the Department of Education and Skills (Ireland) in 2004 and the appointment of the Centre's first Board of Directors and Chief Executive in 2007.

The Centre is established as a company limited by guarantee.

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

The original plans for the Centre's development have been reviewed by officials from both departments and staff from the Centre. At the North South Ministerial Council education meeting of 15 June 2012, the Council announced that there would be *"a limited expansion of services delivered by the Middletown Centre for Autism and the focus on ensuring a sustainable future for the Centre"*. The expansion of services has been completed.

The Centre's remit:

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

The Centre 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 35.

The non-financial results for the year are set out in the Chief Executive's Report for the year on pages 18-26.

Principal activities

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

Financial Position

At 31 March 2017, the Centre had cash at bank of £147,366 (2016: £81,290) and a deficit of reserves of £571,015 (2016: £585,593) split as follows:

General Reserves	(5,985)
Pension Liability	(577,000)
	<u>(571,015)</u>

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.

Pension Scheme

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

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

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

Research

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

Planned Future Developments

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

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

Further details can be found in the Chief Executive's Report for the Year on pages 13-21.

Post Balance Sheet Events

There are no post balance sheet events requiring disclosure.

Charitable Donations

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

Directors

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

Prof Mary Hanratty CBE Chairperson

Dr Laurence Crowley CBE Vice Chairperson
(reappointed 20 September 2016)

Ms Sharon Beattie

Mr Leo Kinsella
(reappointed 20 September 2016)

Mrs Dorothy Angus

Mrs Goretti Newell
(reappointed 20 September 2016)

Ms Christine Sheridan

Mr James O'Grady
(reappointed 20 September 2016)

Mrs Irene Murphy

Mr Michael Travers
(reappointed 20 September 2016)

Further information on the directors is included on pages 10 and 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.

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

Statement of disclosure of information to auditors

So far as the directors are aware:

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

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

Employees with a disability

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

Equality

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

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

Employee Involvement

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

Payment to Suppliers

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

Health & Safety

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

Directors' Register of Interests

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

Auditors

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

Responsibilities of the Accountable Person

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

This report was approved by the Board on 28 June 2017 and signed on its behalf by

and signed on its behalf by



Mr JG Cooper OBE
Chief Executive

20 October 2017

Date

CHAIRPERSON'S STATEMENT

I have pleasure in presenting Middletown Centre for Autism's Annual Report for the year ended 31 March 2017.

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

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

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

- The development and delivery of a comprehensive programme of specialist training offering places for some 12,230 professionals from the education and health sectors in Ireland, both North and South during the year.
- The development and delivery of a comprehensive programme of specialist training offering places for 9,862 parents throughout Ireland during the year.
- The provision of a trans-disciplinary Learning Support and Assessment service in Northern Ireland dealing directly with children and young people with autism, the professionals who support

them and their parents and the continuing development of a similar service in Ireland.

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

Our financial statements for the year ended 31 March 2017 upon which our auditors PKF-FPM Accountants Limited have reported on without reservation, are set out in pages 35 to 38. The accounts are maintained in pounds sterling and are also reported upon in Euros. Our income for the year amounted to £2,350,000 (€2,856,327) all of which has been in the form of grants from the two administrations. Our expenditure was £2,332,753 (€2,835,876) and can be apportioned as follows:

- Service delivery
£2,265,836 €2,754,541
- Overheads and infrastructure costs
£65,930 €80,135
- Interest payable and similar charges
£987 €1,200

The accounts show a surplus before tax of £17,247 (€20,451).

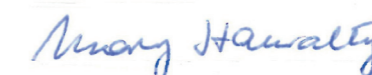
The success of the Centre and its work has been confirmed by a joint inspection of its services by inspectors from both jurisdictions who have noted the high-quality services being provided throughout Ireland by the staff of the Centre.

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

2016-2017 has seen further changes to the membership of the Board with the reappointments of Dr Laurence Crowley as Vice Chairman, Mrs Goretti Newell, Mr Leo Kinsella, Mr James O'Grady and Mr Michael Travers. I thank all of my fellow members of the Board, who through their broad backgrounds in education, public service and administration in the UK and Ireland have provided enthusiastic support and wise counsel throughout the year.

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

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



Professor Mary Hanratty
Chairperson

28 June 2017

Date

BOARD MEMBERS AND ADVISERS

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

Chairperson – Professor Mary Hanratty CBE

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

Dr Laurence Crowley CBE

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

Mr Leo Kinsella

Mr Leo Kinsella is the Head of Mental Health Services with the Health Service Executive (HSE). He is fully accountable and responsible for service provision, management, planning and compliance with regulation. His geographic area of responsibility covers counties Cavan, Monaghan, Sligo, Leitrim and Donegal. He also holds some lead management roles in relation to CAWT. He has held a number of other senior managerial appointments in the Health Sector and served on the Centre's as Chair of the Audit and Governance Committees.

Mr Michael Travers

Mr Michael Travers retired as a School Inspector in 2010. Previously he had been principal of St. Michael's House Special School, Raheny, a special school for children with moderate general learning disabilities. As a School Inspector Michael provided information and advice to Special Education Sections of the Department in relation to litigation issues and Special Education policy. He was a member of the Inspection Team that produced the report An Evaluation of Education Provision for Children with Autistic Spectrum Disorders 2006. He also served on the NCCA committee on Special Education and contributed to a number of international projects that were organised by the European Agency for Development in Special Needs Education. In 2014 he was awarded a Master in Philosophy degree for postgraduate work in special education undertaken in St Patrick's College, Dublin City University. Michael serves on the Centre's Service Development and Assurance Committee as well as its Audit and Governance Committee.

BOARD MEMBERS AND ADVISERS

Mrs Irene Murphy

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

Mrs Goretti Newell

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

Mr James O'Grady

Mr O'Grady lives in Limerick. He is on the Board since 2010 when he was nominated by the by the Dept. of Health and appointed by the Minister for Education and Skills. He was formerly head of Disability Services in the HSE. He was also a former policy advisor to the Minister for Health. Since his retirement from the Health services he has served on a number of State Boards. He served on the Centre's Audit and Governance Committee.

Mrs Christine Sheridan

Mrs Christine Sheridan is the Head of HR & OD at Co-Ownership Housing Association with 26 years' experience in the key areas of Recruitment & Selection, Interpretation & Application of Employment Legislation, Industrial Relations, Employee Relations, HR Policy Advice & Guidance, Policy development, and delivering Presentations & Training Courses. She is a chartered member MCIPD of the Institute of Personnel & Development and serves on the Centre's Finance and Personnel Committee.

Mrs Dorothy Angus

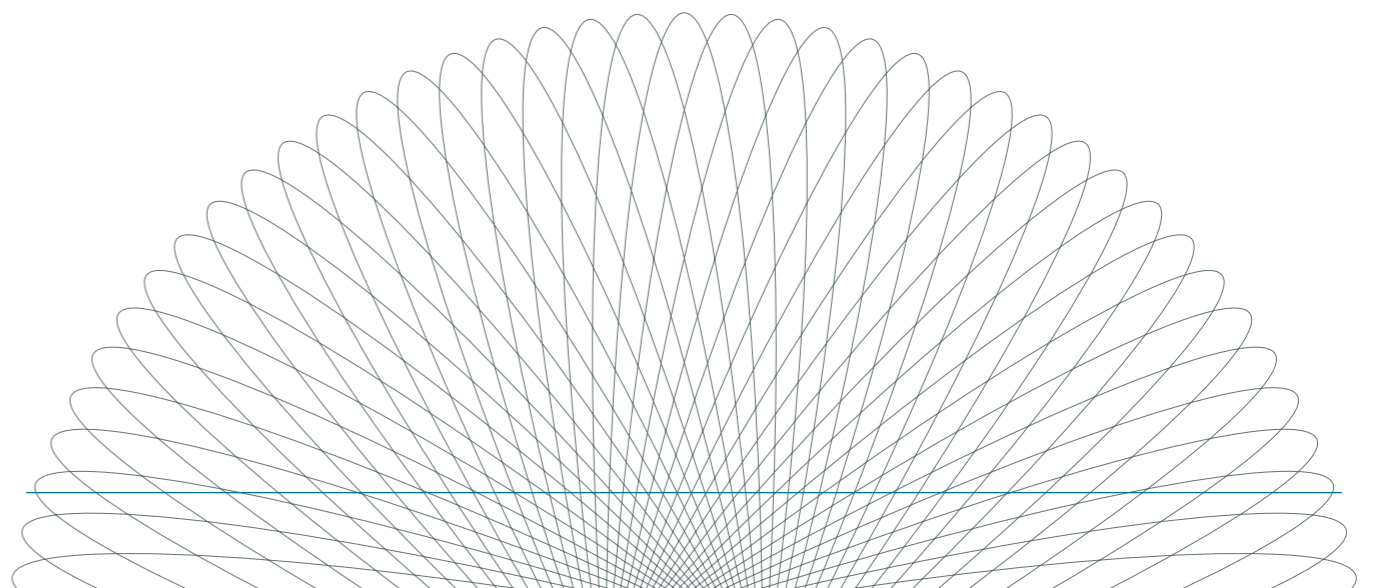
Mrs Angus was Director of Access, Inclusion and Well Being in the Department of Education from 2005 to 2012. Policy responsibilities included special educational needs, child protection and the promotion of pupil emotional health and wellbeing. Mrs Angus previously held posts at director level in the then Department of Finance and Personnel and Office of the First Minister and Deputy First Minister. She is a volunteer with Business in the Community's 'Time to Read' scheme and with the NSPCC Schools Service. Mrs Angus brings to the Board skills in the field of management, policy development, business planning and organisational development. She is a member of the Centre's Audit and Governance Committee.

Ms Sharon Beattie

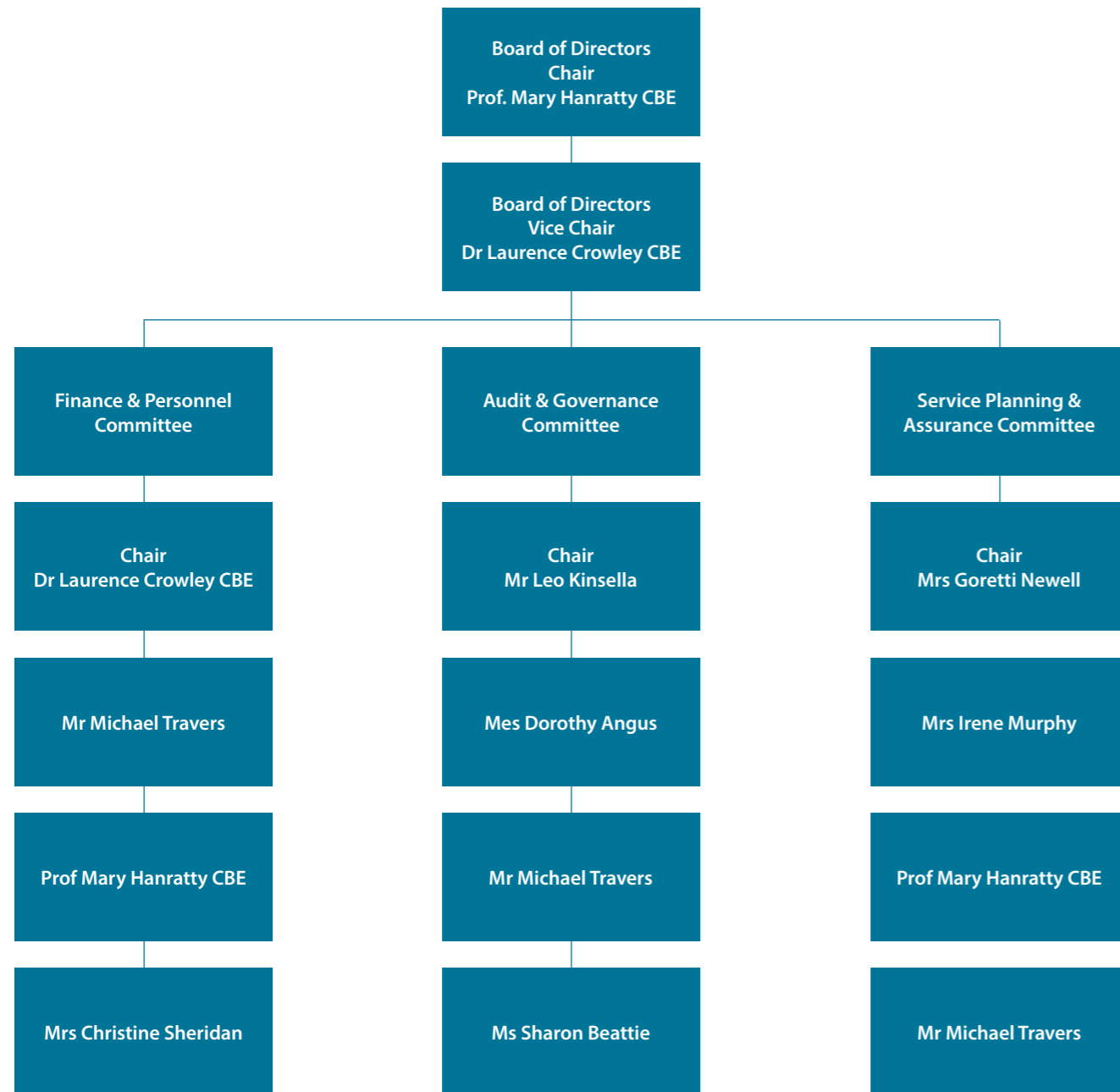
Ms Beattie is a Psychologist working independently and has previously worked as Head of Strategic Partnerships in PSNI and as Director of Operations for the Safeguarding Board NI. She is a member of the Board of Trustees for the British Association for the Study and Prevention of Child Abuse and

Neglect (BASPCAN), National Treasurer for the Association and Chair of the Finance Committee on a voluntary basis. Ms Beattie Chairs Bury's Local Children Safeguarding Board, is a School Governor and an expert witness focusing on the assessment of learning disabilities / difficulties and autistic spectrum disorders (ASD). Ms Beattie brings to the Board skills in ASD, safeguarding financial administration, management and accountability.

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



BOARD STRUCTURES IN MIDDLETOWN CENTRE FOR AUTISM



Secretary

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

Registered Office

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

Auditors

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

Registered No:

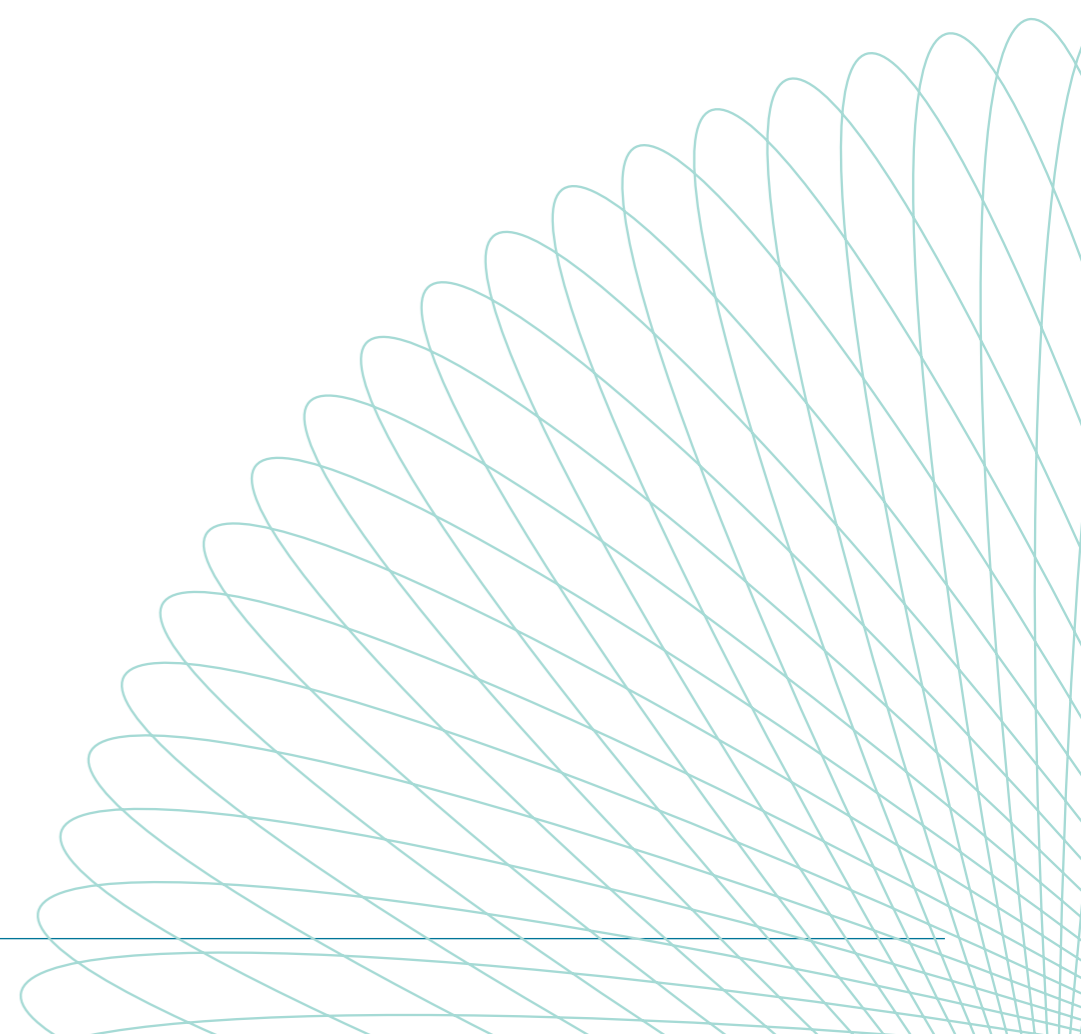
NI063661

Bankers

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

Solicitors

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



CHIEF EXECUTIVE'S REPORT FOR THE YEAR

I have pleasure in presenting this account of the operation of Middletown Centre for Autism, detailing the work undertaken by the Centre from April 2016 to March 2017.

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

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

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

Throughout the year the Centre has continued to develop and deliver an extensive range of training opportunities to both parents of children and young people with autism and the educational professionals who support them. In addition, the Centre's Research Department has continued to develop and publish its Research Bulletins as well as undertake 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. The Learning Support and Assessment Service continued its work with young people referred to the service from the Education Authority in Northern Ireland and continued to develop its work with a pilot programme involving 12 children from areas across the Republic of Ireland.

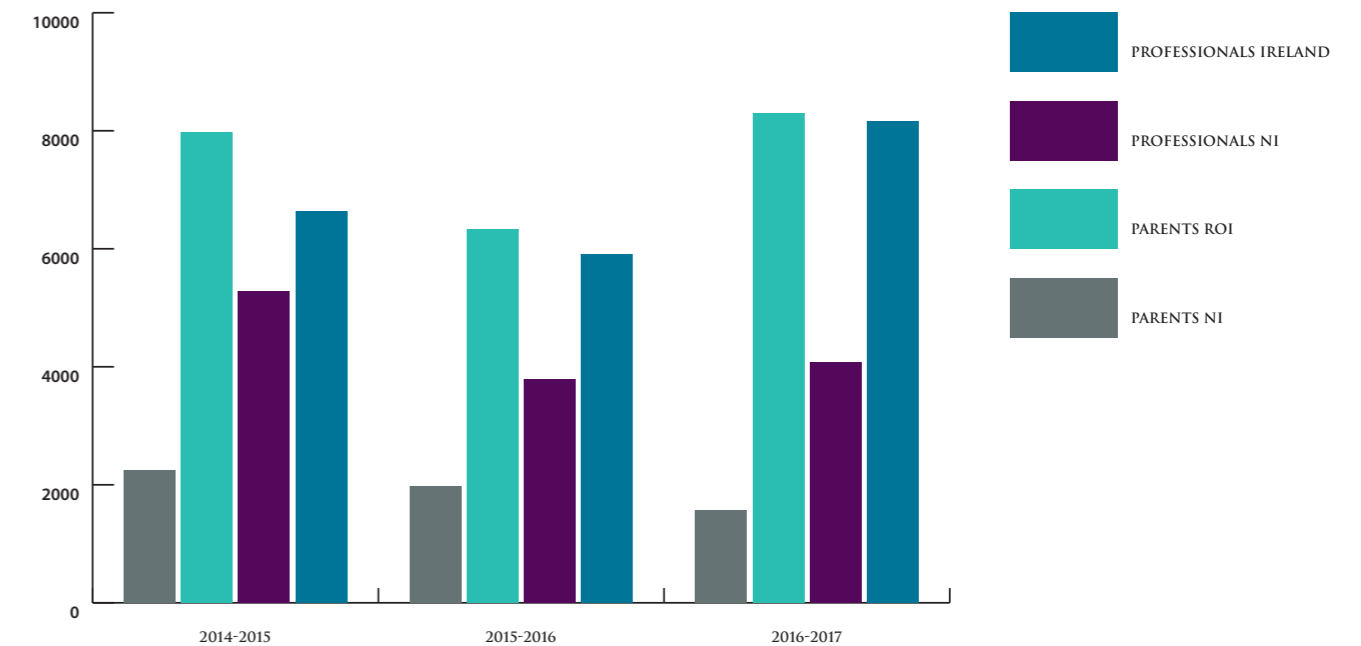
Joint Inspection of Services

The original inspection of Middletown Centre for Autism in April 2012 concluded that in the work inspected, the quality of the provision was outstanding. The Centre, the inspectorate reported, was meeting very effectively the needs of the young people, their peers, parents and professionals and had demonstrated its capacity for sustained improvement. This work was once again inspected in April 2016 and reported on in September 2016. This second joint inspection concluded that the quality of leadership and management was outstanding and stated that "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 report concluded that the Centre "has a high level of capacity for sustained improvement in the interest of all learners". This is a truly reflective report in to the services delivered by the Centre and reflects accurately the commitment and high calibre of the staff whose professionalism is exemplary.

Training Service

Training is a key feature of the Centre's work and during the course of last year 15,657 delegates attended training delivered by the Centre. Indeed, since training commenced from the Centre in December 2007, a total in excess of 72,200 delegates have received specialist second level training from the Centre.

Training Places Offered



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

Additional Training developments/projects undertaken by the Centre

From 1 April 2016 to 31 March 2017, The Centre has provided a number of new trainings to the training calendar. These included:

- Two-day training course covering the topics of Visuals, Behaviour, Life skills and Relationships and Sexuality offered in the Republic of Ireland in January 2017.
- Post 16 Options: Education and Employment offered in the Republic of Ireland in January 2017 and in Northern Ireland February 2017.

- Siblings- Art, Music and Drama for Children offered in the Republic of Ireland in February 2017 and in Northern Ireland in October 2016.
- Early Years training was offered in the Republic of Ireland in November 2016.

Training for professional staff is a key feature of the Centre's work and staff provide a range of evening, half-day, full-day and multi-day training sessions for professionals across Northern Ireland and Ireland. This is predicated on a formal training schedule, which is developed annually, details of which are circulated to every school in Ireland and Northern Ireland. Its content includes sessions delivered by the Centre's own staff and also key speakers from the world of autism world-wide. The Centre continues to expand its training beyond one-day sessions and this year provided a wide range of five-week parent and professional programmes delivered across the island. These sessions were delivered by both Centre staff and invited, recognised, experts

CHIEF EXECUTIVE’S REPORT FOR THE YEAR (CONTINUED)

in the field of autism. These longer sessions gave education staff and parents the opportunity to have a longer learning relationship with the tutor and build supportive networks.

Planning for our international conference in 2017

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

Using Research to Inform

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

- Bulletin 19- Autism and Post Primary Education Preparing for Adulthood. Published in April 2016.
- Bulletin 20- Autism and Girls Volume 2 published in June 2016.
- Bulletin 21- Autism and Play Volume 2 published in September 2017.
- Bulletin 22- Relationships and Sexuality Volume 2 published in January 2017.

An electronic copy of each research bulletin is free to download from the Centre’s website, plus all members of the Centre’s Research panel, comprising of parents and professionals, are emailed an electronic copy. Feedback from online surveys received on each bulletin has demonstrated that this service is important to both professionals and caregivers. The online survey also provides

the research team with recommendations from professionals and caregivers about future bulletin content, training requirements and areas for research.

The bulletins are also disseminated to the National Autistic Society, Network Autism group.

Online Resources

The Centre launched its third online resource in March 2017 entitled “Teenage Resource”, designed to support teenagers with autism, their parents and professionals working with them. All content in the resource is based on the Centre’s transdisciplinary model, which is informed by the Centre’s practice.

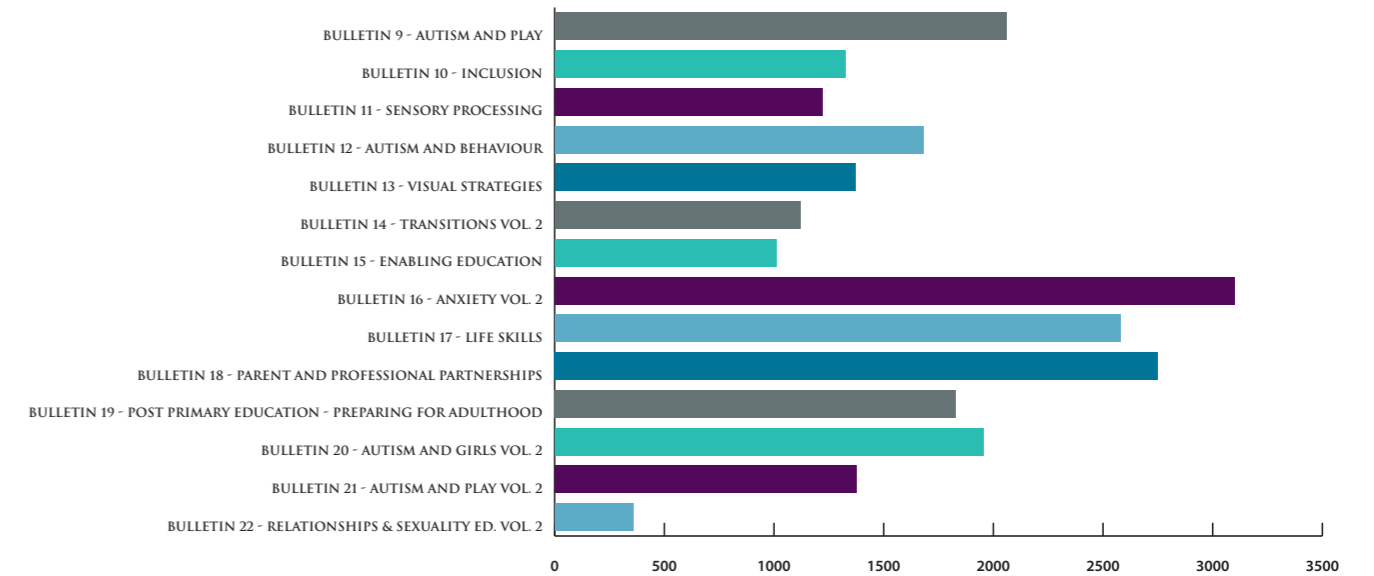
Planning has been ongoing for two additional resources, “Building Capacity “and “Life skills”. These are currently under development for launch in the next financial year.

Parental Training Anxiety Project

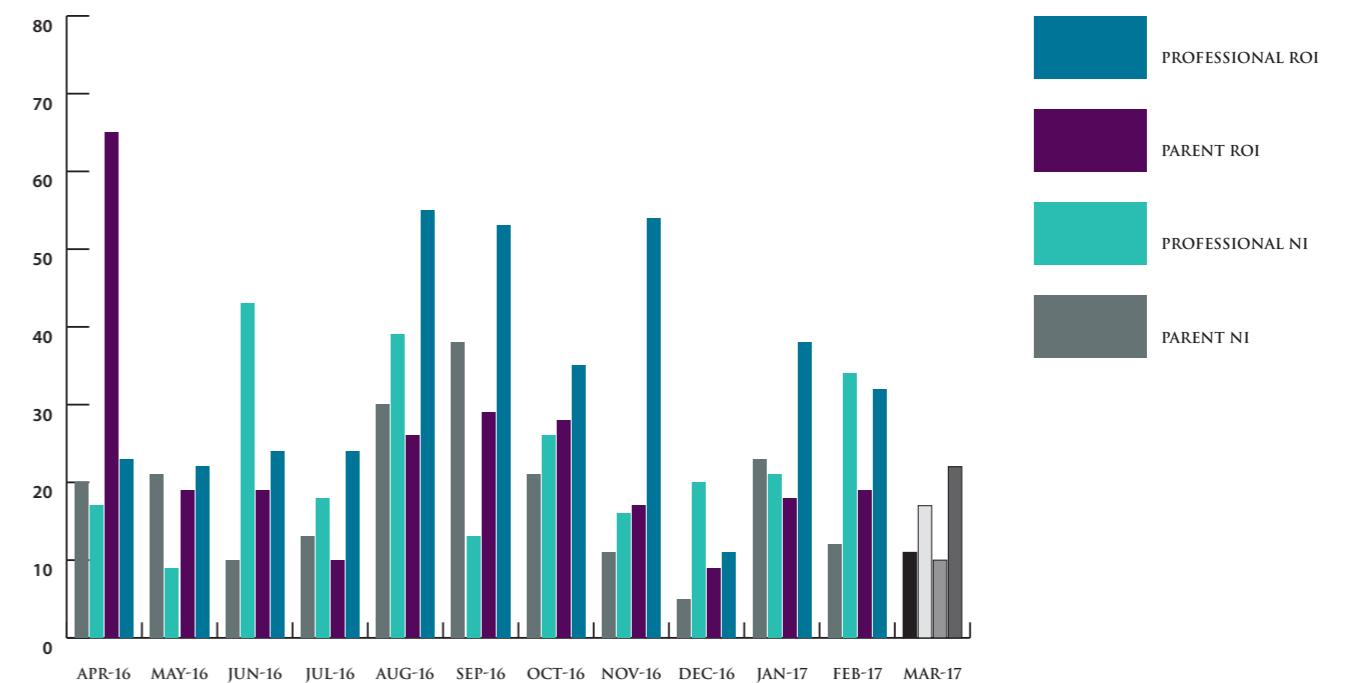
Peer reviewed research and analysis of internal data derived from referral cases to the Centre highlighted the need for additional support for parents and children and young people with autism who experience anxiety.

To address this need, the Centre in partnership with Dr Fiona Knott from the University of Reading, sought to establish how parental training would impact on the anxiety levels of children and young people (CYP) with autism.

Research Bulletins Downloaded to April 2017



Online autism resources downloaded 2016-17



CHIEF EXECUTIVE'S REPORT FOR THE YEAR (CONTINUED)

A pilot study providing training workshops to parents/caregivers of children with aged 10-18 years, who experience anxiety was undertaken in May 2016 across Northern Ireland and Ireland. The study received ethical approval from the Office for Research Ethics Committees Northern Ireland. The aim of the study was to determine the:

- Efficacy of parental training, as a method of support in reducing the anxiety experienced by children and young people with autism.
- Impact of anxiety management training on parental feelings of efficacy in relation to them managing their children and young people's anxiety.

Feedback from telephone interviews conducted with parents six weeks following the training workshops reported that parents the training very helpful and their child's levels of anxiety had decreased with all parents stating that they would recommend the training to others.

The Research and Development division have plans to extend this project into a larger piece of research which will also increase its training facility to caregivers.

Published Research

Based on the Centre's transdisciplinary work, the research team have submitted two articles for publication to the Children's Research Digest.; the first entitled "Transitioning via transportation for a young person with autism was published in August 2016 and the second entitled "Bouncing Back, Blending Intervention support young adults with autism transition into Adulthood "is awaiting publication in the May 2017 issue.

Conferences attended

In September 2016, the Centre presented a poster

of the Parental training anxiety research at the XI Autism-Europe International Congress, Edinburgh, Scotland.

At the Children's Research Network Conference in Dublin, entitled "Resilience" in December 2016, the Centre also presented a poster of the Parental training anxiety research. This was complimented by presenting the findings from this research project through the forum of a research dialogue entitled "Building children's resilience through supporting parents and families". A further verbal presentation of the Centres work was presenting illustrating through a multi case study how blending interventions has been utilised by the Centre to support young adults with autism to transition into adulthood.

Referral Follow-up

To date up to 31st March 2017, the research team has completed face to face follow up interviews with 51 referrals from Northern Ireland and 13 referrals from Ireland. The aim of the follow up research is to assess the effectiveness of the learning support and assessment services. During the period 1st April 2016 to 31st March 2017 the research team has followed up with 8 face to face interviews with referrals from Northern Ireland and 7 face to face interviews in the Republic of Ireland a total of 15 interviews.

Since May 2016, the follow up research procedure changed for all referrals in Northern Ireland, who had consented to take part in follow up research. A random sample, of three referrals per quarter are now selected for face to face interviews.

A Learning Support and Assessment Survey for parents, professionals and children and young people with autism has been developed for all remaining referrals to allow the Centre to assess the effectiveness of services.

A total of 30 referrals from Northern Ireland within the specified time frame have been posted a Learning Support Survey. This postal survey approach has been piloted from November 2016 for a six-month period and is currently being internally reviewed.

Whole school Referrals

A total of four whole schools up to March 2017 have been completed to date. A further two schools have been referred to the Centre since April 2016. The research team continue to plan and support research follow-up with the Learning Support and Assessment team.

Referral Demographic Databases

The Research team continue to develop, review and maintain a referral demographic database. This a database consists of anonymised key data extracted from the case notes of each child and young person referred to the Centre.

To date, three demographic profile reports have been produced. A demographic profile report on referrals 1 to 18 from Northern Ireland was completed in January 2016 and a report on referrals 19-64 was completed in March 2017. These reports were disseminated to members of the Senior Management team to support its ongoing monitoring and evaluation of services. A presentation of findings was also presented to the Education Authority Regional Autism Group (EARAG).

A further demographic profile report on referrals 1 to 14 from Ireland has also been completed in October 2016. In addition to disseminating this report to members of the Senior Management team the Ireland Steering Group were also provided with a copy of the report.

Work is continuing on the database with the next report on referrals (15-28) from the Republic of Ireland due in October 2017.

Council for the Curriculum, Examinations and Assessment (CCEA)

Work with the CCEA to review GCSE exam papers to ensure that they were autism friendly was completed in February 2017.

Graduate Certificate in Autism Studies (GCAS)

Year two of the Postgraduate Certificate in Autism at University Limerick commenced in September 2016 with completion date of May 2017. The Centre is working with Stranmillis University College to develop a Postgraduate Certificate in Autism (GCAS) for teachers. A commencement date of January 2018 has been currently identified

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



CHIEF EXECUTIVE’S REPORT FOR THE YEAR (CONTINUED)

A great deal of time was devoted during this period to developing the Centre’s IT structure and the capability of hosting training sessions on-line. The Centre has, during the year, invested in developing its IT systems and enhancing its capacity to deliver on-line training, providing a welcome addition to the Centre’s training portfolio. Equally important this year has been the ongoing development of securing accreditation for some of the Centre’s training sessions. This work will be developed throughout the course of 2015/2016.

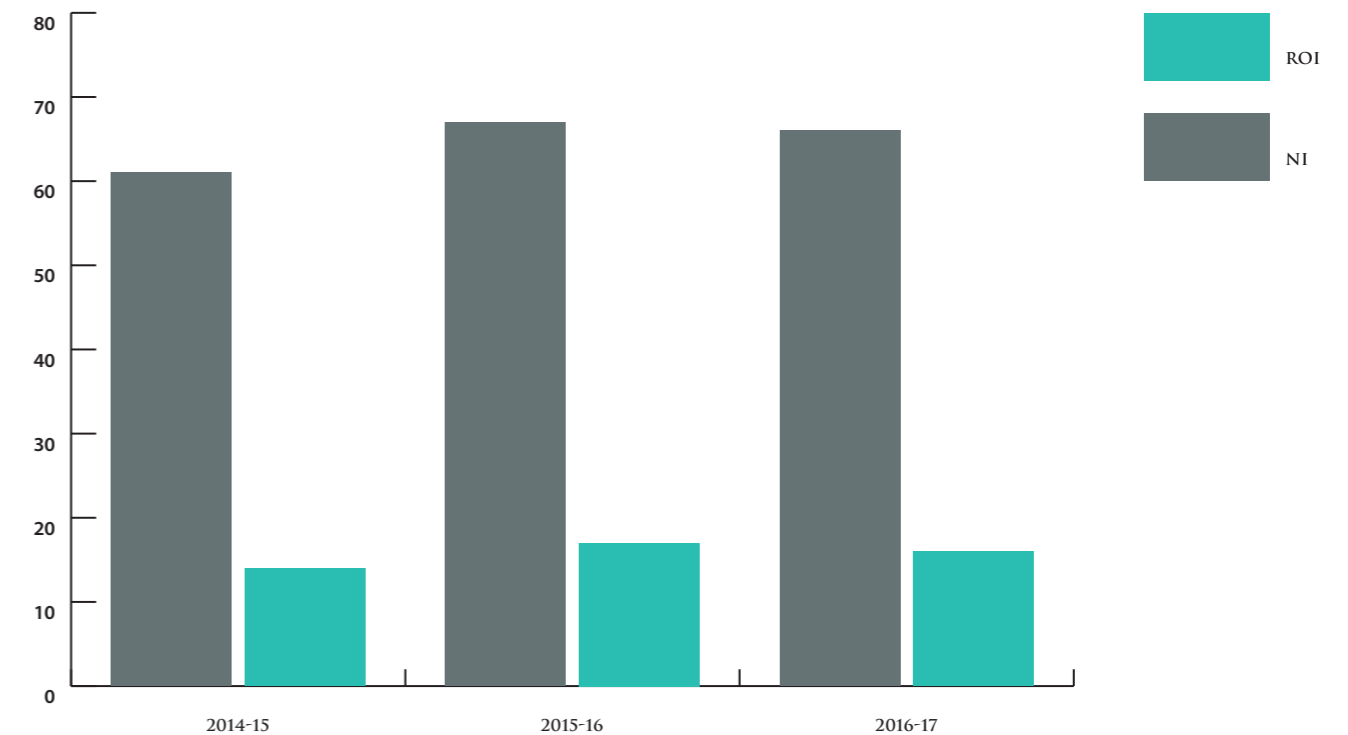
Supporting Children

The Learning Support and Assessment Service’s work continues in Northern Ireland and in Ireland thus ensuring that educationalists in both jurisdictions can refer children and young people who, despite extensive first level intervention and support, continue to encounter difficulties. The trans-disciplinary team provides intensive support to each referral across home and school environments.

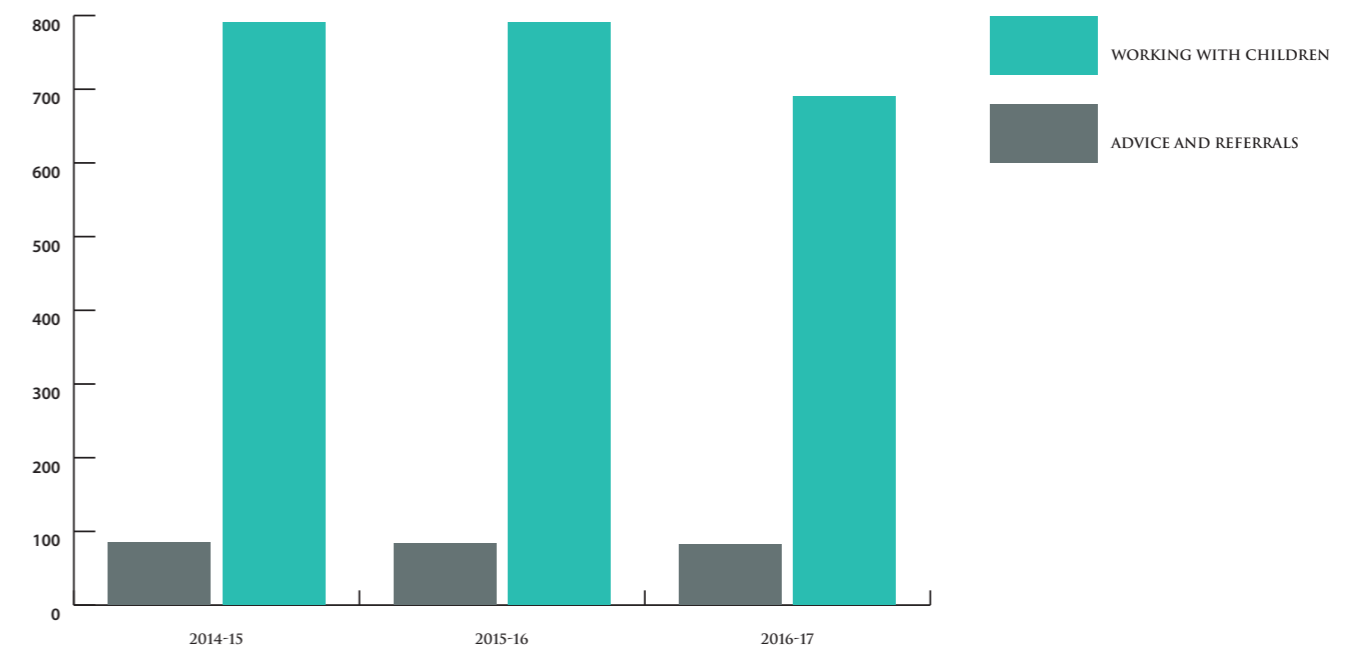
Work in Ireland

In Ireland, a total of 28 referrals have been actioned with 12 made last year by a referral group consisting of senior Inspectorate, NEPs and NCSE representatives. These referrals are from a wide variety of geographical locations including: Galway, Donegal, West Cork, and Dublin. In addition to these referrals a further 126 children have received direct support and 55 indirect support. Outcomes have included children or young people who have been out of school being successfully assisted in attending school again, those displaying challenging behaviour have been taught strategies to better manage their emotions and being able to attend family events such as weddings, birthdays and holidays, pupils completing exams successfully and being better able to manage life skills. Upon concluding the service parents, schools and the young people referred often report understanding autism better and feeling more confident about managing the associated challenges.

Children Referred to the Learning Support and Assessment Service



Working with Children



CHIEF EXECUTIVE'S REPORT FOR THE YEAR (CONTINUED)

Northern Ireland

In Northern Ireland to date, 140 children have been directly referred to the service with approximately 1,412 receiving direct support and 1,701 receiving indirect support.

Children and young people are referred to the service by the Education Authority (64 per year). The Centre, in its approach, focuses on a capacity building model in the school and which involves collaborative working with a wide range of external agencies. Historically we have received individual

referral however the model is developing and this year we have worked with 3 schools on the new whole school referral model. This model of support is delivered on an individual strength and needs basis but always aims to facilitate the school staff to promote positive change in creating an improved autism specific learning environment. The whole school referrals tend to have highly successful outcomes.

The whole school model is a highly effective one that builds the capacity of the school to better accommodate all pupils with autism.

The work in both jurisdictions aims to improve the capacity of local service providers to understand autism better and to make the necessary adjustments in their teaching environments. Similarly, the team works with parents at home and in the community to provide a comprehensive learning support programme. Success is most likely when school and parents work together with MCA staff.

Listening to our stakeholders

The Centre's staff are mindful of the extensive range of stakeholders and interested parties and the need for an effective dissemination of the Centre's

work and plans. The Centre recognises that all staff as well as the Board of Directors have an important role in promoting the work of the Centre and fostering relationships with those particularly linked to the first level services and statutory organisations.

The contribution of our staff and Directors

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



J G Cooper OBE
Chief Executive

28 June 2017

Date



STATEMENT ON INTERNAL CONTROL

1. Scope of responsibility

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

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

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

2. The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of departmental policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in Middletown Centre for Autism for the year ended 31 March 2017 and up to the date of approval of the annual report and accounts, and accords with the Finance Departments' guidance.

3. Capacity to handle risk

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

In endorsing the Risk Management Strategy and Policy the Audit and Governance Committee has identified specific risks outside the control of the Centre's management that have the potential to impede the work of the Centre and have therefore been identified on the Centre's Risk Register. Among these are the differentials in service provision between Northern Ireland and the Republic of Ireland with perceived issues of inequality of access to the Centre's services; and the inherited responsibility for the convent building and its upkeep, including those parts which have been listed as well as necessary maintenance work to residual buildings and facilities not required for the provision of services by the Centre. Agreement has been reached with the funding Departments on a division of responsibility for the longer term maintenance of the convent and residual estate issues, while the agreed expansion plan for the Centres services addresses some of the differentials in service provision. Any one of these risks has the potential to be an obstacle to the achievement of the Centre's aims and objectives.

4. The risk and control framework

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

Each manager is responsible for

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

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

5. Review of Effectiveness

As Accountable Person, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors, the Education and Training Inspectorate (NI), Department of Education and Skills Inspectors (Ireland), 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 and the Audit and Governance Committee and any weaknesses identified are addressed and any changes required to enhance effectiveness are made.

The Board, through its committees, maintains and reviews the system of internal control within the Centre's three divisions by continually monitoring the service being provided to clients to ensure it meets objectives set in the corporate and annual business plan. Updates on Business Plan are provided to the Service Planning and Assurance Committee and the Finance and Personnel committee on a regular basis. The Chairperson of the Audit and Governance

Committee reports to the Board on audit activity and plans including risk management on a regular basis. The Board undertakes an annual review of its committees and an assessment of its performance. The Board has developed and carries out performance appraisal of the Chief Executive; the Senior Management Team and all staff in the Centre are appraised annually. The Board approves all expenditure and resource allocation plans and reviews these regularly through its Finance and Personnel Committee. No significant issues of internal control have been identified in the past year.

Our internal auditors have advised that based on the audit work completed *"in their opinion, during the twelve-month period ending 31 March 2017, MCA's systems in relation to risk management, control and governance were, on balance, adequate and operated effectively thereby providing satisfactory assurance in relation to the effective and efficient achievement of MCA's objectives."*



J G Cooper
Chief Executive Officer

28 June 2017

Date

REMUNERATION REPORT

Board Members

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

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

Chief Executive and Second Tier Officers

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

Staff Service Contracts

Officer appointments are in accordance with the Joint Negotiating Council (JNC) for the Education and Library Boards terms and conditions and in particular are in accordance with the Staff Commission for Education and Library Boards Code of Procedures on Recruitment and Selection. Unless otherwise stated, the officers covered by this report hold appointments until their retirement. The normal period of notice is 1 month. Policy on termination payments in relation to premature retirement are in accordance with Local Government Regulations and the redundancy provisions.

Benefits in Kind

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

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

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

We have audited the financial statements of Middletown Centre for Autism Limited for the year ended 31 March 2017 which comprises the Income and Expenditure Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Reserves, the Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”.

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

Respective responsibilities of directors and auditors

As explained more fully in the Directors’ Responsibility Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practice Board’s Ethical Standards for Auditors.

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the company’s affairs as at 31 March 2017 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.

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.



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

28 June 2017

Date

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2017

	NOTES	2017 £	2017 €	2016 £	2016 €
Income		2,350,000	2,856,327	2,186,923	2,885,911
Administrative expenses		2,332,753	2,835,876	2,208,576	2,913,252
Surplus / (deficit) before taxation	5	17,247	20,451	(21,653)	(27,341)
Taxation	7	(2,669)	(3,370)	-	-
Surplus / (deficit) for the year		14,578	17,081	(21,653)	(27,341)
		2017 £	2017 €	2016 £	2016 €
Surplus / (deficit) for the year		14,578	17,081	(21,653)	(27,341)
Other comprehensive income		-	-	(201,000)	(253,792)
Total comprehensive income for the year		14,578	17,081	(222,653)	(281,133)

The Income and Expenditure Account has been prepared on the basis that all operations are continuing operations.

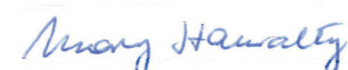
BALANCE SHEET AS AT 31 MARCH 2017

	NOTES	2017 £	2017 €	2016 £	2017€
Fixed Assets					
Tangible fixed assets	8	424,202	497,026	392,293	495,327
Current Assets					
Debtors	9	7,713	9,037	6,124	7,732
Cash at bank and in hand		147,366	172,665	81,290	102,640
		155,079	181,702	87,414	110,372
Current Liabilities					
Creditors: amounts falling due within one year	10	(149,094)	(174,690)	(96,007)	(121,223)
Net current liabilities		5,985	7,012	(8,593)	(10,851)
Total assets less current liabilities		430,187	504,039	383,700	484,477
Long Term Liabilities					
Deferred credits - capital grants	12	(424,202)	(497,026)	(392,293)	(495,327)
Provisions for liabilities	11	(577,000)	(676,056)	(577,000)	(728,546)
		(1,001,202)	(1,173,082)	(969,293)	(1,223,873)
Net Liabilities		(571,015)	(669,043)	(585,593)	(739,396)
Reserves					
Income and expenditure account		5,985	7,013	(8,593)	(10,850)
Pension Liability Reserve		(577,000)	(676,056)	(577,000)	(728,546)
Members' funds		(571,015)	(669,043)	(585,593)	(739,396)

STATEMENT OF CHANGES IN RESERVES

	INCOME AND EXPENDITURE ACCOUNT		INCOME AND EXPENDITURE ACCOUNT		TOTAL	
	£	€	£	€	£	€
Balance at 1 April 2015	66,076	69,242	17,036	13,841	(362,940)	(501,577)
Year ended 31 March 2016						
Loss and total comprehensive income for the year	(21,653)	(27,341)	-	-	(21,653)	(27,341)
Transfers	-	-	(201,000)	(208,920)	(201,000)	(208,920)
Exchange movement	-	(1,558)	-	-	-	(1,558)
At 31 March 2016	(8,593)	(10,850)	(577,000)	(728,546)	(585,593)	(739,396)
Year ended 31 March 2017:						
Surplus and total comprehensive income for the year	14,578	17,081	-	-	14,578	17,081
Exchange movement	-	782	-	52,490	-	53,272
At 31 March 2017	5,985	7,013	(577,000)	(676,056)	(571,015)	(669,043)

These financial statements were approved by the board of directors and authorised for issue on 28 June 2017 and are signed on its behalf by:



Prof Mary Hanratty
Chairperson

20 October 2017

Date



J G Cooper
Chief Executive Officer

20 October 2017

Date

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2017

	NOTES	2017 £	2017 €	2016 £	2016 €
Cash flows from operating activities					
Cash generated from operations	13	63,407	65,872	17,036	13,841
Income taxes paid		2,669	3,370	-	-
Net cash inflow from operating activities		66,076	69,242	17,036	13,841
Investing activities					
Purchase of tangible fixed assets		(113,694)	(133,212)	(131,382)	(165,889)
Capital funding received		113,694	133,212	131,382	165,889
Net cash used in investing activities		113,694	133,212	131,382	165,889
Net cash used in investing activities		-	-	-	-
Net cash used in financing activities		-	-	-	-
Net increase in cash and cash equivalents		66,076	69,242	17,036	13,841
Cash and cash equivalents at 1 April 2016		81,290	102,640	64,254	88,798
Cash and cash equivalents at 31 March 2017		147,366	172,665	81,290	102,640

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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 FRS102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS102”), the requirements of the Companies Act 2006, the Irish Companies’ Acts 1963 to 2014, the accounting standards issued or adopted by the Accounting Standards Board and accounting and disclosure requirements issued by the Department of Education, NI and the Department of Education and Skills, RoI, insofar as those requirements are appropriate.

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

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

1.2 Going concern

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

1.3 Government Funding

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

1.4 Tangible fixed assets

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

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

15%

Fixtures & Fittings
Reducing balance basis

33¹/₃%

Computer Equipment
Straight line basis

25%

Telecoms Equipment
Straight line basis

15%

Building Improvements
Reducing balance

The 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

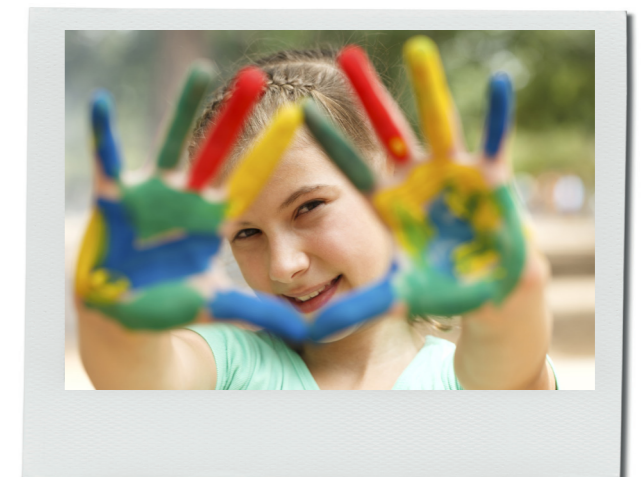
been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss 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.



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.

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.

Pensions Arrangements

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

The Teachers' Superannuation Scheme is a contributory scheme administered by the Department of Education. The conditions of the Superannuation (NI) Order 1972, the Teachers' Superannuation Regulations (NI) 1977 and subsequent amendments apply to the scheme.

he scheme is presently notionally funded. The rate of the employer's contribution is determined from time to time by the Government actuary and advised by the Department of Finance and Personnel. The scheme is administered by the Department of Education, Rathgael House, Balloo Road, Bangor.

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

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

1.9 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.

3. Income

The total turnover of the company for the year has been derived from funding received from Department of Education, Northern Ireland and Department of Education and Skills, Republic of Ireland.

4. Limited liability agreement

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

5. Operating Surplus / (Deficit)

	2017 £	2017 €	2016 £	2016 €
Operating surplus / (deficit) is stated after charging:				
Depreciation of tangible fixed assets	81,785	95,825	61,227	77,308
Loss/(profit) on foreign currencies	-	512	-	(1,233)
Fees payable to the company's auditors for the audit of the company's financial statements	6,744	8,197	19,568	25,822
Amortisation of capital funding	(81,785)	(95,825)	(61,227)	(77,309)

6. Employees

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

	STAFF NO.S	2017 €	STAFF NO.S	2016 £	2016 €
Remuneration of Senior Management	4	387,566	4	366,141	483,167
Other employees remuneration (including subcontractors)	35	1,793,103	34	1,322,617	1,745,355
	39	2,180,669	38	1,688,758	2,228,522

Their aggregate remuneration comprised:

Wages and salaries & subcontract costs	1,759,945	1,355,324	1,788,514
Social security costs	163,203	103,738	136,896
Other Pension costs	257,521	229,696	303,112
	2,180,669	1,688,758	2,228,522

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

Department of Education	12,000	14,585	13,000	17,155
Department of Education and Skills	11,354	13,800	16,891	22,290

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

Details on the pension arrangements are given in Note 1.8.

7. Taxation

	2017 £	2017 €	2016 £	2016 €
Analysis of charge in the year:				
Current tax:				
Corporation tax at 20% (2016: 20%)	-	-	-	-
Under provision in prior year	2,669	3,370	-	-
Tax on profit on ordinary activities	2,669	3,370	-	-
Factors affecting tax charge for the year:				
The tax assessed for the year differs from the standard rate of corporation tax in the United Kingdom of 20% (2016: 20%). The differences are explained below:				
Profit/ (loss) on ordinary activities before tax	17,247	20,451	(21,653)	(27,341)
Profit on ordinary activities multiplied by the standard rate of corporation tax in the United Kingdom at 20% (2016: 20%). The differences are explained below:				
	3,449	4,090	(4,331)	(5,468)
Effects of:				
Movement in pension accrual	(4,000)	(4,687)		
Tax losses carried forward to future periods	551	596	4,331	5,468
Current tax charge for the year	-	-	-	-

8. Tangible Fixed Assets

Cost	FIXTURES AND FITTINGS		COMPUTER EQUIPMENT		TELECOMS		BUILDING IMPROVEMENTS		TOTAL	
	£	€	£	€	£	€	£	€	£	€
At 1 April 2016	194,839	246,013	156,623	197,759	17,449	22,032	383,984	484,836	752,895	858,920
Additions	-	-	57,464	67,329	-	-	56,230	65,883	113,694	165,889
Exchange movement	-	(17,725)	-	(14,248)	-	(1,587)	-	(34,932)	-	(74,169)
At 31 March 2017	194,839	228,288	214,087	250,840	17,449	20,445	440,214	515,787	866,589	950,639
Depreciation & impairment										
At 1 April 2016	116,220	146,745	132,583	167,405	17,449	22,032	94,350	119,131	360,602	413,731
Charge for year	11,492	13,465	22,839	26,760	-	-	47,454	55,601	81,785	77,308
Exchange movement	-	(10,573)	-	(12,061)	-	(1,587)	-	(8,584)	-	(35,727)
At 31 March 2017	127,712	149,637	155,422	182,104	17,449	20,445	141,804	166,148	442,387	455,312
Carrying Amount										
31 March 2017	67,127	78,651	58,665	68,736	-	-	298,410	349,639	424,202	495,327
31 March 2016	78,619	99,268	24,040	30,354	-	-	289,634	365,705	392,293	445,189

9. Debtors: Amounts falling due within one year

	2017 £	2017 €	2016 £	2016 €
Prepayments	7,713	9,037	6,124	7,732
	7,713	9,037	6,124	7,732

10. Creditors: amounts falling due within one year

	2017 £	2017 €	2016 £	2016 €
Sundry creditors and accruals	149,094	174,690	96,007	121,223
	149,094	174,690	96,007	121,224

11. Provisions for Liabilities

	2017 £	2017 €	2016 £	2016 €
At 1 April 2016	577,000	728,546	376,000	519,626
Increase in provision	-	-	201,000	253,792
Exchange movement	-	(52,490)	-	(44,872)
At 31 March 2017	577,000	676,056	577,000	728,546

12. Capital Funding Deferred

	2017 £	2017 €	2016 £	2016 €
Capital funding received and receivable				
At 1 April 2016	752,895	950,640	621,513	858,920
Increase in year	113,694	133,212	131,382	165,889
Exchange movement	-	(68,493)	-	(74,169)
At 31 March 2017	866,589	1,015,359	752,895	950,640
Amortisation				
At 1 April 2016	(360,602)	(455,313)	(299,375)	(413,731)
Amortised in year	(81,785)	(95,825)	(61,227)	(77,308)
Exchange movement	-	32,805	-	35,727
At 31 March 2017	(442,387)	(518,333)	(360,602)	(455,312)
Net Book Value				
At 31 March 2017	424,202	497,026	-	-
At 1 April 2016	-	-	392,293	495,328

13. Cash generated from operations

	2017 £	2017 €	2016 £	2016 €
Surplus / (deficit) for the year after tax	14,578	17,081	(21,653)	(27,341)
Adjustments for:				
Taxation charged	(2,669)	(3,370)	(367)	(507)
Depreciation and impairment of fixed assets	81,785	95,825	61,227	77,308
Amortisation of capital funding	(81,785)	(95,826)	(61,227)	(77,309)
Movement in working capital:				
(Increase) in debtors	(1,589)	(1,305)	(662)	(184)
Increase in creditors	53,087	53,467	39,718	41,874
Cash generated from operations	63,407	65,872	17,036	13,841

14. Retirement benefit schemes

defined benefit schemes

The company operates a defined benefit scheme for qualifying employees in the UK, operated by NILGOSC. The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2016 by a qualified independent actuary, Scott Campbell Fellow of the Institute of Actuaries 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.

The key assumptions used by the actuary were:

	2017 %	2016 %
Discount rate	3.5	3.3
RPI inflation	3.0	3.0
CPI inflation	1.9	1.9
Pension increases	1.9	1.9
Pension accounts revaluation rate	1.9	1.9
Salary increases	3.4	3.4

The morality assumptions used were as follows:

	2017 %	2016 %
Males		
Member aged 65 at accounting date	22.3	22.2
Member aged 45 at accounting date	24.5	24.4
Females		
Member aged 65 at accounting date	24.8	24.8
Member aged 45 at accounting date	27.2	27.2

Amounts taken to other comprehensive income:

	2017 %	2016 %
Actuarial changes related to obligations	-	201,000
Total costs	-	201,000

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

	2017 £	2016 £
Present value of defined benefit obligations	577,000	577,000
Deficit in scheme	577,000	577,000

Movements in the present value of the defined benefit obligations:

	2017 £
Liabilities at 1 April 2016	577,000

The defined benefit obligations arise from plans funded as follows:

	2017 £
Wholly unfunded obligations	577,000
Wholly or partly funded obligations	-
	577,000

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

15. Cash and cash equivalents

	2017 £	2017 €	2016 £	2016 €
Cash and bank balances	147,366	172,665	81,290	102,640

16. Financial instruments

	2017 £	2017 €	2016 £	2016 €
The company has the following financial instruments:				
Other receivables	7,713	9,037	6,124	7,732
Other creditors	149,094	174,690	96,007	121,223

17. Related party transactions

There were no related party transactions requiring disclosure in the year ended 31 March 2017.

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

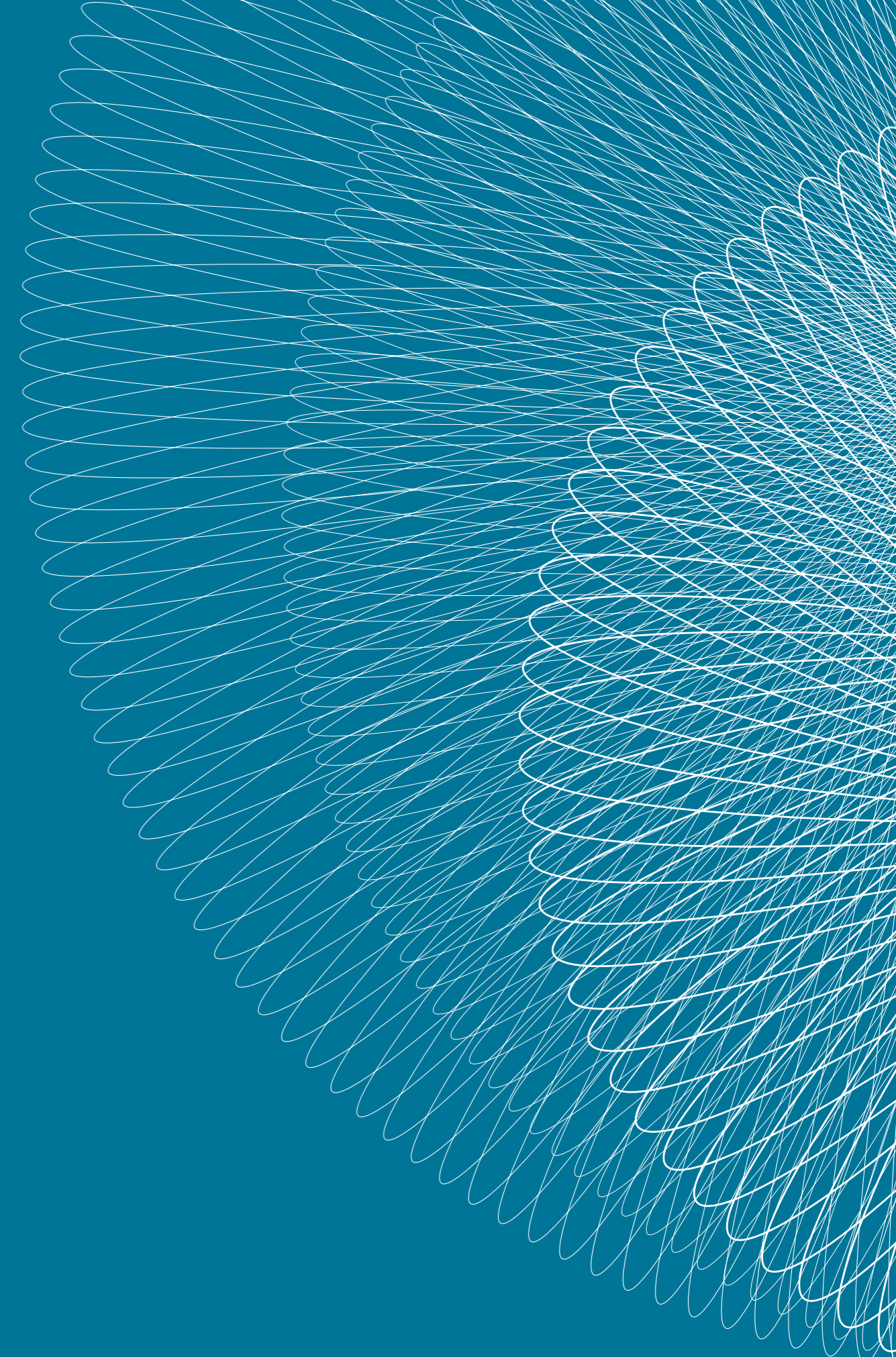
The company is limited by guarantee, not having a share capital.

19. Brexit

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

20. NI Government

At the date of signing these financial statements there is uncertainty caused by a delay in a formal business plan agreed for the remainder of 2017/18 due to a lack of devolved administration in Stormont.



APPENDIX 1

Detailed Income and Expenditure Account for the year ended 31 March 2017

	2017 £	2017 €	2016 £	2016 €
Income				
Grants received from Department of Education	1,181,000	1,435,456	1,091,516	1,440,388
Grants received from Department of Education and Skills	1,169,000	1,420,871	1,095,407	1,445,523
	2,350,000	2,856,327	2,186,923	2,885,910
Overhead expenses				
Administration	2,265,836	2,754,541	2,151,912	2,838,477
Establishment	65,930	80,135	55,611	73,385
Depreciation	-	-	-	-
Interest payable and similar charges	987	1,200	1,053	1,390
	2,332,753	2,835,876	2,208,576	2,913,252

(Deficit) / Surplus	17,247	20,451	(21,653)	(27,341)
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Details of capital grants received are disclosed in Note 12.

APPENDIX 2

Overhead Expenses for the year ended 31 March 2017

	2017 £	2017 €	2016 £	2016 €
Administration				
Salaries & wages	1,794,113	2,180,669	1,688,758	2,228,522
Audit & accountancy	6,744	8,197	19,568	25,822
Subscriptions	14,579	17,720	14,791	19,519
Teaching materials	28,258	34,346	8,780	11,586
DFP procurement	-	-	257	339
Catering supplies	4,240	5,154	2,651	3,498
Computer expenses, ICT support & Training	18,322	22,270	32,110	42,373
Travel & subsistence	207,396	252,081	215,265	284,068
Training provision	77,038	93,636	90,784	119,801
Facility hire	326	396	75	99
Conference expenses	37,301	45,338	-	-
Recruitment	2,623	3,188	8,398	11,082
Legal, professional & consultancy	1,847	2,245	1,224	1,615
Advertising & promotion	7,742	9,410	4,218	5,566
Telephone	24,377	29,629	28,704	37,878
Printing, postage & stationery	24,991	30,376	19,840	26,181
Cleaning & hygiene	1,285	1,562	2,321	3,063
(Profit) / loss on foreign exchange	-	512	-	(1,233)
General office supplies	14,654	17,811	14,168	18,696
	2,265,836	2,754,541	2,151,911	2,838,475

APPENDIX 2 CONTINUED

Overhead Expenses for the year ended 31 March 2017

	2016 £	2016 €	2015 £	2015 €
Establishment				
Light and heat	30,046	36,520	26,488	34,954
Repairs	10,735	13,048	8,866	11,700
Insurance	24,542	29,830	19,643	25,921
Rates	607	738	614	810
	65,930	80,135	55,611	73,385
Depreciation				
Fixtures and fittings	11,492	13,465	13,520	17,071
Computer equipment	22,839	26,760	17,923	22,630
Telecoms equipment	-	-	-	-
Building improvements	47,454	55,601	29,784	37,607
Release of deferred income	(81,785)	(95,826)	(61,227)	(77,309)
	-	-	-	-
Interest payable and similar charges				
Bank charges	987	1,200	1,053	1,390



CENTRE FOR AUTISM
MIDDLETOWN

Registered Number: NI 063661