CENTRE FOR AUTISM

MIDDLETOWN

Middletown Centre for Autism Limited

Annual Report and Financial Statements for the year ended 31 March 2026

Registered Number: NI063661

Middletown Centre for Autism Limited

Annual Report and Financial Statements for the year ended 31 March 2026

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Foreword for the year ended 31 March 2026

The annual accounts for the year ended 31 March 2026 have been prepared in accordance with the Companies Act 2006, 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 were 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 and Youth (Ireland) nominees and 5 Department of Education (NI) appointees. The Centre is a cross-border facility jointly funded by the Department of Education in Northern Ireland and the Department of Education and Youth, 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.

Vision
To enhance the lives of autistic children and young people and their families, through the delivery of specialist educational services.

Mission Statement
To support the promotion of excellence throughout Northern Ireland and Ireland in the education of autistic children and young people.

Values
- Respect
- Integrity
- Equity
- Openness

Results

The financial results for the year are set out on page 34.

The non-financial results for the year are set out in the Chief Executive's Report for the year on pages 14 - 16.

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 for autistic children and young people throughout Ireland.

Financial Position

At 31 March 2026, the Centre had cash at bank of £310,016 (2025 £331,976) and general reserves of £187,874 (2025 £158,108).

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 2026, for the purposes of FRS 102 Section 28 which showed a pension scheme asset of £1,845,000. The scheme will be revalued in 2027.

Any deficit on the scheme would represent 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, any liability is expected to arise over the long-term rather than the immediate future. The valuation of the pension schemes assets under FRS 102 Section 28 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.

Middletown Centre for Autism Limited
Foreword for the year ended 31 March 2026 (continued)

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 - 16.

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:

Mrs Sheila Darling, Chairperson
Ms Rosemary Steen, Vice Chair (resigned 3 April 2025)
Mr Jim Mulkerrins (appointed as Vice Chair 4 August 2025)
Mr John Murphy
Ms Dervla Tierney
Dr Michael Cullinane
Miss Colette Deery
Mrs Kim Scott
Mrs Maeve Marnell
Mr Andrew Magowan

Further information on the directors is included on pages 9 - 12.

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 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 2026 (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, AAB Group 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 24 June 2026 and signed on its behalf by

Mr Stephen Douthart **Date:** 24 June 2026
Chief Executive

Middletown Centre for Autism Limited
Chairperson's Statement for the year ended 31 March 2026

I am pleased to present the Chairperson's Statement for year ending March 2026 and to reflect on another year of progress, resilience and continued commitment to the individuals, their families and the professionals we support.

I want to thank Mrs Rosemary Steen for her years of service to Middletown Centre for Autism, firstly as Chair of the Board 2021-2024 and then as Vice Chair 2024-2025. We then welcomed Mr Jim Mulkerrins as the new Vice Chair from August 2025.

Throughout the past year, the organisation has continued to operate in a challenging environment, shaped by ongoing pressures with flat line budgets, accommodation difficulties, recruitment challenges, expanding societal needs in health, social care, and education services. Despite these challenges, the organisation has remained focused on its core purpose: delivering high-quality, person-centred support to enhance the lives of those in the autistic community, whilst also focusing on strengthening governance, sustainability and strategic direction.

The Board has worked closely with the senior leadership team to ensure that good governance remains central to all decision-making. During 2025–2026, particular emphasis was placed on risk management, financial oversight, and regulatory compliance, ensuring that the organisation remains well positioned to respond to both current demands and future opportunities. I would like to acknowledge the professionalism and diligence of Board members, who continue to give their time and expertise in support of the organisation's mission.

This year also saw continued investment in our workforce. Staff commitment and compassion are at the heart of everything we do, and their dedication has been evident in the quality of services delivered. Ongoing training, development and wellbeing initiatives remain a priority, recognising that a supported and skilled workforce is essential to delivering positive outcomes.

The voices of those who use our services and their families continue to inform our work. Engagement and feedback have helped shape service development, ensuring that support remains responsive, respectful, and aligned with individual and organisational needs. This collaborative approach remains a cornerstone of our work.

The Centre received a budget of £1,611,000 from the Department of Education NI, matched then by the Department of Education and Youth Ireland. I am delighted to report that company business for 2025-2026 was managed within the delegated figure.

Looking ahead to 2026–2027, the Board is focused on consolidating recent progress while planning strategically for the future. Priorities include strengthening partnerships, enhancing and refining service provision, and ensuring long-term financial sustainability, all while maintaining our commitment to inclusion, dignity and excellence.

On behalf of the Board, I would like to thank our staff, partners, and stakeholders for their continued support. Most importantly, I extend my thanks to the individuals their families and professionals who place their trust in us. It is a privilege to serve as Chairperson, and I look forward with confidence to the year ahead.

Mrs Sheila Darling
Chairperson

Date: 24 June 2026

Middletown Centre for Autism Limited
Board Members and Advisers

Board Members
The Centre's Board of Directors comprises 5 Department of Education NI appointees and 5 Department of Education and Youth, Ireland nominees. The Board of Directors meet six 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.

Mrs Sheila Darling – Chairperson (appointed as Chair 1 April 2025)

Sheila Darling is the former principal of St Mary's High School, Downpatrick and has over forty years' experience working in the field of education, in UK, Eire and NI. She retired from her post as principal of St Mary's High School, Downpatrick in 2019 but has remained actively involved in educational matters since. She was Chair of the Governing body for De La Salle High School for three years up until August 2024.

She worked as a member of the interim Board of Governors for Lecale Trinity Grammar, 2023-2024 in partnership with CCMS, De La Salle Trustees and DENI to plan and secure the opening of the new school. The Lecale Trinity Grammar School Downpatrick opened its doors to new pupils in September 2024. Sheila volunteers with several community groups including The Southern Health and Social Care Trust (SHSCT). She is a member of Lislea Drama Society assisting with the planning and delivery of the annual drama festival.

Ms Rosemary Steen – Vice Chair (resigned on 3 April 2025)

Rosemary Steen was appointed Director of the Residential Tenancies Board in June 2024. She came to the RTB after successful team leadership roles with EirGrid, Vodafone Ireland, and DCCI. Earlier in her career she worked with IBEC, where she served as director of the Irish Textiles Federation, and was also a member of the National Economic and Social Council. Rosemary has a MA in Business Studies from UCD, a BA (Moderatorship) in Economics and Philosophy from Trinity College, Dublin and a Diploma in Legal Studies from DIT. She has obtained both a Certificate and a Diploma in Company Direction from the Institute of Directors Ireland. Outside of her work with DCCI, Rosemary also works in roles to support inclusion and diversity in the voluntary and education sectors.

Mr Jim Mulkerrins (appointed as Vice Chair 4 August 2025)

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 for the departmental oversight of Middletown Centre for Autism.

Ms 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 and affordable 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 Bride, Enniscorthy and the Credit Committee of Enniscorthy Credit Union.

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

Mr John Murphy

Having been a teacher in a number of schools for two decades, John Murphy served as a Divisional (Senior) Inspector in the DE Inspectorate for twenty years. John has demonstrated significant expertise in the area of Special Education, Autism and Teacher Education. John was a member of the OECD Special Education Committee, an NCSE council member and a member of the NCSE Research Committee. He was a member of the team responsible for the development, delivery and evaluation of the Middletown Centre for Autism advice and support service pilot in Ireland. John acts as advisor to specialist teams in the NCSE and is a part-time lecturer in Mary Immaculate College, Limerick. He served on the board of directors of Middletown Centre for Autism from 2022 and in that role, he acted as chairperson of the Finance and Personnel Committee and is a member of the Service Planning and Assurance Committee.

Mrs Kim Scott MBE

Kim Scott MBE is a former Assistant Director in the Education Authority. She has extensive experience in School Improvement, Strategic Area Planning, Community Planning, School Governance, Teacher Professional Learning and Development, and Special Education.

Kim is a graduate of Queen's University Belfast and Ulster University, and has over thirty years' experience working in Education, beginning her career as a teacher in a post primary school. She is passionate about education and brings a wealth of knowledge and experience to this area.

Kim currently holds twp other public appointments, as a member of the Governing Body of Stranmillis College for which she receives no remuneration, and as a non-legal panel member for the Industrial Tribunals and Fair Employment Tribunal for which she receives numeration.

She was awarded an MBE for Services to Education in December 2023.

Mrs Maeve Marnell

Maeve Marnell is a former solicitor with extensive experience in the non-profit sector with a particular focus on education and justice.

She is the co-founder and Trustee of Food for Thought Africa, a charity that focuses on alleviating poverty in Africa through education, feeding programs, and scholarships. She chaired the Board of the Northern Ireland Council for Integrated Education, a non-departmental public body established to promote, support and grow Integrated Education in Northern Ireland, and she also serves on the Board of Christian Aid Ireland where she Chairs their Income Finance Risk and Audit Committee.

In addition, Maeve serves as an Independent Assessor for the Commissioner for Public Appointments in Northern Ireland, where she plays a key role in recruitment and selection processes.

Miss Colette Deery

Colette Deery is a Senior Leader at Edmund Rice College. She gained extensive experience working with young people with special educational needs and supporting their families as the school's Learning Support Coordinator for 10 years. Colette has spearheaded the creation of an inclusive specialist support model in her school which has been recognised as a model of best practice by the Education Training Inspectorate. Colette has previously held the post of Head of Community at Edmund Rice College and as part of her outreach work, aligned with her passion for supporting autistic young people, she successfully applied for funding to create a teenage youth club for the neurodiverse community in Glengormley – a first of its kind in the area. She chaired the Newtownabbey Area Learning Community SEN sub-group for 3 years, liaising with 12 different schools to address SEN matters arising throughout the academic year. In her time as LSC, she managed the school's SEND budget and was direct Line

Manager to over 50 staff. She continues to have oversight in SEN as Vice Principal and is responsible for coordinating Teacher Professional Development in the school; including managing the school's TPL budget. She demonstrates expertise in managing finance budgets, personnel and employee relations. She is a member of the MCA Finance & Personnel sub-committee.

Mr Andrew Magowan

As a qualified solicitor since 1998, Andrew's entire career has been about legal risk and reputation management and governance, having been General Counsel/Legal Director and Company Secretary of businesses ranging from oil and gas helicopter services provider Bristow Group to online fashion retailer ASOS, to 325-year old fine wine & spirits merchant Berry Bros & Rudd. He is currently a Client Legal Director for The Legal Director, a 'new service' law firm focussed on enabling growing ambitious businesses to access flexibly and affordably the benefits of senior general counsel. Andrew is also an Independent Non-Executive Director of the Department of Health in Northern Ireland, as well as a Parent Governor of Sperrinview Special School in Dungannon, and former Chair of the Barons Court Project, a small charity operating a homeless and mental health day centre in Hammersmith.

Dr Michael Cullinane

Michael Cullinane is a former Regional Director in the National Educational Psychological Service (NEPS). Michael has significant experience in supporting policy initiatives and service delivery to children and young people with special educational needs (SEN). He has held liaison roles with various agencies and bodies to help build an integrated approach to meeting the needs of vulnerable students. He has chaired interagency working groups to develop national guidelines for schools on supporting autistic students in addition to students with SEN.

Michael previously worked as a primary teacher, learning support teacher, and is currently a Board Member of iScoil. He is also a member of MCA's Service Planning and Assurance Committee (SPAC).

Senior Management Team

Mr Stephen Douthart, Chief Executive and Accounting Officer

As the CEO & Accounting Officer at Middletown Centre for Autism (MCA), Stephen joined the organisation in June 2023. Mr. Douthart has extensive experience in senior leadership positions spanning Northern Ireland, Ireland, and Great Britain in Multi-National Corporations, where he most recently held the position of Divisional Director of LKQ responsible for the Irish business.

Mr Douthart is a graduate of the University of Ulster with a BA (Hons) in Business Management and is a member of the Institute of Directors. Outside of his professional accomplishments, Stephen is dedicated to promoting peace, reconciliation, and equality through cross-community groups in Northern Ireland. His prior learning and development focus on Autism and Neurodiversity before joining MCA reflects his commitment to making a positive impact beyond the business realm.

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.

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

Mrs Jill McCanney, Head of Learning Support and Assessment (to February 2026)

Mrs Jill McCanney was appointed as Interim Head of Learning Support and Assessment in January 2023 and subsequently made permanent in that position. 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 specials 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.

Dr Rachel Ferguson, Head of Learning Support and Assessment (from March 2026)

Dr Rachel Ferguson was appointed as Head of Learning Support and Assessment in March 2026, having previously served as a Researcher and Post Graduate Course Coordinator at Middletown Centre for Autism. Originally trained as an Occupational Therapist, Rachel completed a Doctorate in Life and Health Sciences at Ulster University in 2014 and has worked with autistic children and young people for over fifteen years across educational, research and professional training settings.

Mr Laurence Lord, Interim Head of Corporate Services (to August 2025)

Prior to joining the Centre on a temporary basis, Mr Lord gained extensive experience as a Director of Corporate Services with InterTradeIreland - an All-Island Implementation Body. Previously he spent twelve years in Australia and Southern Africa in senior roles in the financial services, dairy and security sectors as well as two years with a humanitarian organisation. He has also worked for several years in financial management and professional development roles in Ireland. A Chartered Management Accountant, he took his MBA at Henley Management College and further post-graduate qualifications in UCD and DCU.

Mr Andrew McCracken, Head of Finance and Corporate Services (from July 2025)

Andrew McCracken is Head of Finance and Corporate Services at Middletown Centre for Autism (appointed July 2025), with over 20 years' senior leadership experience in finance, governance, and corporate services across the charity and education sectors. He has a proven track record in financial transformation, strategic planning, and organisational change, supporting Boards and stakeholders to deliver sustainable, high-quality services.

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	AAB Group 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 Cleaver Fulton Rankin 50 Bedford Street Belfast BT2 7FW

Middletown Centre for Autism Limited
Chief Executive's Report for the year ended 31 March 2026

System Leadership, Inclusion and Organisational Resilience

This has been a defining year for Middletown Centre for Autism and for the wider direction of autism and inclusion policy across the island of Ireland.

Across both jurisdictions, education and public services are increasingly being asked to deliver inclusion at a scale and complexity that traditional models of support were never designed to sustain. Rising demand, workforce pressures, emotionally based barriers to school engagement, and growing expectations for inclusive and neuroaffirming practice continue to place significant strain on schools, families, health services, and wider systems.

Inclusion cannot depend on autistic children and young people adapting to systems that were never designed with them in mind.

Against this backdrop, Middletown Centre for Autism strengthened its role as a trusted cross-border organisation supporting autistic children, young people, and families while contributing to the wider systems that shape educational experience, participation, wellbeing, and long-term outcomes.

Throughout 2025–26, the Centre focused on three interconnected priorities: strengthening workforce capability, advancing inclusive practice, and supporting longer-term system improvement through evidence-informed partnership and collaboration.

Alongside direct support for children, young people, and families, the organisation expanded its contribution to system-wide capacity building through training, research, whole-school approaches, professional learning partnerships, and cross-sector collaboration. These developments reflect growing recognition across both jurisdictions that workforce capability and inclusive practice are among the most significant levers available to improve outcomes for autistic and neurodivergent children and young people.

During the year, the Centre delivered extensive training and professional learning across Northern Ireland and Ireland, supporting parents, educators, school leaders, classroom assistants, specialist staff, and wider professionals. Demand remained exceptionally strong, with over 11,000 recorded training attendances between April and December 2025 alone, alongside consistently high levels of participant satisfaction and reported impact on professional practice.

A significant area of progress during 2025–26 was the Centre's contribution to inclusion and wellbeing initiatives linked to the Northern Ireland SEN Reform Agenda and wider system reform discussions. This included specialist neurodiversity training delivered to Emotional Wellbeing Teams in Schools across Northern Ireland, alongside wider collaboration supporting emotionally based barriers to school engagement and inclusive educational pathways.

A further major milestone was the completion of a neurodiversity and neuroaffirming practice training programme commissioned for the Health and Social Care workforce in Northern Ireland. Developed through co-production with autistic individuals and grounded in lived experience, the programme was designed to support greater understanding and confidence across a workforce of approximately 75,000 staff. The programme reflects growing recognition across public services that inclusive practice must extend beyond education and be embedded consistently across wider systems and public-facing services.

The Centre also strengthened its contribution to higher education and professional workforce development through postgraduate partnerships with Mary Immaculate College and wider engagement with university partners. These programmes support evidence-informed practice across education and allied professions while strengthening long-term workforce capability across both jurisdictions.

Cross-border partnership and collaboration remained central to the organisation's work throughout the year. In Ireland, the Centre maintained engagement with the National Council for Special Education and other strategic partners to support training, professional development, and whole-school inclusion approaches, alongside proposals linked to surround support and structured inclusive practice models within schools.

Alongside this, the Learning Support and Assessment Service provided highly specialised transdisciplinary support for autistic children and young people presenting with complex educational need. Increasing emphasis was placed not only on supporting individual pupils, but also on strengthening the capability of schools and staff through training, modelling, mentoring, and collaborative problem-solving approaches that build longer-term confidence within educational environments.

While the complexity of referrals and demand for support continue to increase, feedback consistently demonstrated the value of these services. Behind every referral is a child or young person seeking understanding, support, and the opportunity to thrive within inclusive environments.

Research, development, and evidence-informed practice remained central to the organisation's work throughout the year. This included the presentation of three co-produced projects at the 2025 Autism Europe Congress in Dublin, showcasing innovative all-island work in sport, higher education, and inclusive educational practice to an international audience.

A defining characteristic of the organisation's work is the integration of lived experience alongside professional and research expertise. Across training, research, and system engagement, the Centre strengthened co-produced approaches that ensure autistic perspectives remain central to both practice and organisational development.

The year also demonstrated the resilience, adaptability, and professionalism of staff across the organisation.

Like many organisations operating within increasingly complex digital and operational environments, the Centre faced significant challenges during the year, including the impact of a serious cyber incident which required substantial organisational focus, recovery planning, and operational adaptation. Staff across all departments demonstrated exceptional commitment in maintaining critical services and progressing key organisational priorities despite considerable disruption and pressure.

Middletown Centre for Autism Limited
Chief Executive's Report for the year ended 31 March 2026 (continued)

The year also required organisational adaptability in response to infrastructure and operational challenges associated with the Centre's physical estate. Despite this, services, training, partnership activity, and strategic programmes continued to be delivered effectively across both jurisdictions through the organisation's increasingly distributed, collaborative, and digitally enabled operating model.

These experiences reinforced the importance of digital resilience, strong governance, organisational learning, and robust infrastructure in modern public service delivery.

Alongside operational delivery, the Centre progressed broader organisational priorities including digital accessibility improvements, workforce development, governance strengthening, and strategic planning linked to long-term sustainability and future growth. Operating across two jurisdictions continues to create both challenges and opportunities, particularly in areas such as workforce sustainability, professional regulation, digital systems, and organisational infrastructure.

As we look ahead, the future of autism and inclusion support will depend increasingly on the ability of systems to move beyond reactive approaches towards earlier intervention, workforce capability building, inclusive environments, and genuinely neuroaffirming practice embedded across education and public services.

Middletown Centre for Autism is well positioned to contribute to this future through its cross-border foundation, evidence-informed approach, commitment to co-production, and growing partnerships across education, health, research, and community sectors.

I would like to sincerely thank our staff team, Board members, sponsor Departments, autistic individuals and families, schools, partner organisations, and wider stakeholders for their continued commitment, collaboration, and support throughout the year. The progress reflected within this report demonstrates what can be achieved through thoughtful partnership, shared purpose, and sustained commitment to building inclusive futures across this island.

Stephen Douthart **Date:** 24 June 2026
Chief Executive Officer
Middletown Centre for Autism

Middletown Centre for Autism Limited
Governance Statement for the year ended 31 March 2026

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 Sponsor 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 and the Department of Education and Youth, 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 Sponsor Departments for the performance of these functions.

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

This system of internal control is designed to manage risk to a tolerable level rather than eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable, not absolute, assurance of effectiveness.

2. Ministerial Directions

The Centre can confirm that it was not subject to any Ministerial Directions during 2025-26.

3. Compliance with Corporate Governance Best Practice

The Board of the Centre adheres to the principles of good practice as outlined in Department of Finance guidance on corporate governance and applicable codes of practice for Arm's Length Bodies. The Board's governance arrangements are kept under review, with a focus on continuous improvement and the strengthening of assurance, risk management and decision-making.

The Board operates within the overarching accountability framework set out in Managing Public Money Northern Ireland, which defines the responsibilities of the Accounting Officer and the standards of propriety, regularity and value for money expected in the use of public funds.

In addition, the Board has considered the updated Corporate Governance in Central Government Departments: Code of Good Practice (NI) issued by the Department of Finance under DAO (DoF) 02/25 on 26 February 2025, recognising this as the most recent statement of corporate governance best practice in Northern Ireland. While this Code is primarily written for central government departments, the Board has adopted its principles where relevant and appropriate to the Centre's status as an Arm's Length Body.

No material departures from the principles of good corporate governance were identified during 2025–26.

4. 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 ten Non-Executive Directors including a Chair and Vice-Chair. Five are appointments made by the Department of Education and Youth (Ireland) and five are appointments made by the Department of Education in Northern Ireland.

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

In 2025–26 the Board met on six occasions; five of these meetings were face-to-face and one online.

The Centre's governance framework is described in the Management Statement and Financial Memorandum and is reflected in the Centre's operational policies and procedures and compliance with the guidance issued by the Sponsor Departments. The framework is based on accountability and reporting for all activities undertaken by the Centre thereby facilitating robust assurance to the Board. The Board must be assured that it is 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 it.

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.

Conflicts of Interest

The Centre maintains a Register of Interests for Board members and senior staff, which is reviewed regularly and updated as required. Declarations of interest are a standing item at Board and Committee meetings.

Where potential or actual conflicts arise, these are managed in accordance with established procedures, including withdrawal from discussion or decision-making where appropriate. No material conflicts of interest arose during the year that adversely affected governance or decision-making.

Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee consists of three Non-Executive Board members including the Chair. The Committee met four times during the year, all of these meetings were held online, and were attended by Internal Audit, External Audit, the Chief Executive, the Head of Finance and Corporate Services, and other senior managers as required. As per 4.11.3 of the MSFM, the Department of Education in Northern Ireland has 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 internal financial control systems and advises the Board and Accounting Officer on internal control, accounting policies and the Annual Report and Accounts.

Middletown Centre for Autism Limited
Governance Statement for the year ended 31 March 2026 (continued)

ARAC effectiveness

The effectiveness of the Audit and Risk Assurance Committee is reviewed periodically. During the year, a structured self-assessment of the Committee's effectiveness, aligned to the Audit and Risk Assurance Committee Handbook, was completed.

Findings were consolidated and resulting actions will be taken forward in 2026-27. This will inform ongoing improvements to the Committee's operation and support the Board's assurance over the system of internal control.

The Finance and Personnel Committee

The Finance and Personnel Committee consists of three Non-Executive Board members including the Chair. The Committee met five times during the year, four 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 financial management policies and procedures to meet statutory requirements, and to ensure that the Centre has in place appropriate HR policies and procedures. The Committee also provides scrutiny and oversight of workforce sustainability, recruitment, and significant business cases.

The Service Planning and Assurance Committee

The Service Planning and Assurance Committee consists of three Non-Executive Directors including the Chair. The Committee met four times during the year, all of these meetings were online.

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.

• Complaints received in relation to service provision or delivery.

Board and Committee Attendance Record

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

Table 1: Board Attendance (2025-26 data shown)

	Board	ARAC	SPAC	F&P
Sheila Darling	6/6	3/4 *	1/4 *	1/5 *
Jim Mulkerrins	6/6	n/a	n/a	5/5
Dervla Tierney	6/6	3/4	n/a	n/a
Colette Deery	6/6	n/a	n/a	5/5
Maeve Marnell	6/6	n/a	n/a	5/5
Kim Scott	6/6	4/4	n/a	n/a
Johnny Murphy	6/6	1/4 *	4/4	n/a
Michael Cullinane	6/6	n/a	4/4	n/a
Andrew Magowan	6/6	n/a	4/4	n/a

* Attended meetings either in an observer capacity or for the purpose of achieving a quorate meeting.

Board membership changes during the year

During the year, Rosemary Steen resigned from the Board while serving as Vice-Chair. In line with an open competition led by the Department of Education and Youth (Ireland), Jim Mulkerins was appointed Vice-Chair. A recruitment campaign was initiated to fill the resulting Non-Executive Director vacancy, with the process managed through Sponsor Department arrangements. The Board remained quorate and continued to operate effectively throughout the period.

5. 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 Sponsor Department priorities are accurately reflected in the management of business at all levels within the Organisation.

Business Planning

The Board, each year in one meeting, reviews the planning framework for the next annual business plan.

Both Sponsor Departments' guidance in relation to business planning for arm's length bodies is considered, and specific Sponsor Department objectives and requirements are included for each jurisdiction. The business plan is reviewed by the Senior Management Team against the corporate risk register to ensure all identified risks are addressed.

The draft Business Plan is submitted to both Sponsor Departments for consideration and approval. 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 Sponsor Departments on progress against objectives each quarter.

The Centre is currently engaged with the Department of Education in Northern Ireland and Department of Education and Youth Ireland to discuss how we collectively drive forward transformation in Service Provision and Continuous Professional Development (CPD) within the Special Educational Needs (SEN) Sector.

Middletown Centre for Autism Limited
Governance Statement for the year ended 31 March 2026 (continued)

Governance and Accountability Review Meeting

A Governance Assurance Review took place 23 October 2025, involving the Chief Executive Officer and senior representatives of the Sponsor Departments. The Centre provided updates on key governance matters, site access, workforce sustainability and pay equity, and set out its approach to mitigation and assurance. These matters continue to be subject to active oversight through established governance and assurance arrangements.

Risk Management Strategy and Emerging Risk Awareness

The Centre maintains a comprehensive Risk Management Strategy supported by established policies, procedures, and training aligned to the responsibilities of staff at all levels of the organisation.

Risk management is embedded across the Centre's governance framework and forms an integral part of business planning, operational management, and strategic decision-making. Consideration of risk is a standard component of policy development, programme delivery, and organisational change, ensuring that potential impacts are identified and managed before significant decisions are implemented.

The Centre operates a structured approach to risk management that supports the identification, assessment, monitoring, and mitigation of both existing and emerging risks.

Key components of this approach include:

- **Corporate Risk Register:** A centrally maintained register that records the Centre's principal strategic risks and associated mitigation measures. Each risk is assigned an accountable owner and is subject to regular review to ensure risks are reduced to the lowest practicable or acceptable level, as determined by the Senior Management Team and the Board.

- **Governance oversight and assurance:** The Senior Management Team reviews the Corporate Risk Register regularly, with formal oversight provided through reporting to the Audit and Risk Assurance Committee and onward reporting to the Board.

- **Systematic risk identification:** Risks are identified and evaluated through multiple assurance sources, including incident reporting, complaints, internal and external audit findings, staff feedback, service evaluation activity, and environmental scanning across both jurisdictions.

- **Integration into operational activity:** Risk management is embedded within key operational processes such as service reviews, change management initiatives, safeguarding oversight, and incident response procedures. This ensures that risks are monitored continuously and emerging risks are identified at an early stage.

Through this structured approach the Centre maintains an active awareness of emerging risks and ensures that mitigation strategies are developed in a timely manner to protect service delivery, organisational sustainability, and the safety and wellbeing of those who engage with the Centre's services.

Corporate Risks

The Corporate Risk Register identifies the principal risks that could affect the Centre's ability to deliver its strategic objectives.

These risks are reviewed regularly by the Senior Management Team and the Audit and Risk Assurance Committee, with assurance provided to the Board that appropriate mitigation actions are in place.

Middletown Centre for Autism Limited
Governance Statement for the year ended 31 March 2026 (continued)

The 2025-2026 Corporate Risks are summarised below:

Risk	Risk Area	Summary
Risk 1	Strategic Direction	Ensuring continued clarity of the Centre's strategic direction and long-term planning.
Risk 2	Cross-Border Governance	Maintaining appropriate governance and operational arrangements to support the Centre's all-island remit.
Risk 3A	Estate Management	Managing the Centre's estate responsibilities to ensure facilities remain safe, appropriate and sustainable.
Risk 3B	Financial Sustainability	Ensuring financial resources remain aligned with service demand and organisational priorities.
Risk 3C	Premises Access	Ensuring that access to the Middletown site does not impact the continuity of services delivered by the Centre.
Risk 4	Workforce Sustainability	Ensuring the Centre can recruit, retain and support the specialist workforce required for its services.
Risk 5	Digital Infrastructure	Maintaining and strengthening resilient digital systems and infrastructure to support service delivery.*
Risk 6	Reputation and Stakeholder Confidence	Maintaining positive relationships and confidence among stakeholders and partners.
Risk 7	Child Protection and Safeguarding	Ensuring robust safeguarding arrangements for children and young people who engage with the Centre.

* In March 2026, the risk relating to Digital Infrastructure materialised in the form of a cyber security incident. This reinforced the importance of continued investment in cyber resilience and the need for enhanced assurance over system access, monitoring and data protection controls. The risk remains under active management with strengthened mitigation measures in place and ongoing Board oversight.

6. 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, with information governance risks reported through the corporate risk management process as appropriate. The Chief Executive Officer acts as the Senior Information Risk Owner and has a key role in identifying emerging information risks and ensuring that proportionate mitigation arrangements are in place.

Data protection awareness training is mandatory for all staff and is delivered through regular online training, with new staff receiving specific information governance induction as part of their onboarding.

During the latter part of the reporting period, the Centre experienced a cyber security incident originating from a phishing attack which resulted in the compromise of a user mailbox and required wider investigation across the Centre's Microsoft 365 environment.

The incident resulted in a confirmed personal data breach and was reported to the Information Commissioner's Office and the Data Protection Commission in line with statutory requirements.

Immediate containment actions were taken, including the precautionary suspension of systems, password resets, session revocation, and restrictions on access. External cyber security and legal specialists were engaged to provide independent support, forensic investigation, regulatory engagement and recovery.

The incident highlighted areas where the Centre's digital control environment required further strengthening, particularly in relation to system monitoring, visibility and assurance over access to organisational data.

The Centre has since implemented strengthened controls, including enhanced multi-factor authentication arrangements, device-based access controls, phased restoration of systems, and increased oversight by the Board and Audit and Risk Assurance Committee. A number of actions have now been agreed by the Board arising from the recommendations of the Cyber Security Report – Ops Ares, MCA Executive incident Management Report. This work will continue into 2026–27 to further strengthen cyber resilience and information governance arrangements.

The Centre complies with Sponsor Department advice on security policies and remains conscious of the evolving risks to information security, including those posed by cyber threats. Cybersecurity controls are subject to ongoing review to ensure they remain appropriate and effective.

7. Fraud

The Centre takes a zero-tolerance approach to fraud to protect and support the key public services offered. The Centre has 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.

No issues of fraud or attempted fraud have been reported in 2025–26.

8. 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 Board also reviews reports arising from external inspections and assessments, endorses relevant action plans and monitors progress against 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.

During the latter part of the year, additional assurance was obtained through external cyber security specialists and legal advisors to support the response to a cyber security incident, strengthening the Board's oversight during a period of heightened risk.

In-year Board member appraisals were undertaken by the Chair during November 2025. In addition, the Chair's annual appraisal was conducted by the Sponsor Departments' Deputy Permanent Secretary on 11 February 2026.

Quality of Data:

The Board relies on a range of quantitative and qualitative information to support decision-making and assurance, including financial reports, performance and delivery data, workforce information, and risk reporting. Data presented to the Board and its Committees is subject to management review and validation prior to submission, with further scrutiny and challenge provided through Committee oversight. Where limitations or inaccuracies are identified, corrective action is taken and reflected in subsequent reporting. The Board is satisfied that appropriate arrangements are in place to support the quality, integrity, and reliability of data used for governance and accountability purposes.

9. Sources of Independent Assurance

The Centre obtains independent assurance from the following sources:

Internal Audit

The Centre has an Internal Audit function which operates to defined professional standards and whose work is informed by an assessment of the risks to which the Centre is exposed.

During 2025–26, the Audit and Risk Assurance Committee reviewed the effectiveness of Internal Audit arrangements and concluded that a change in provision was required to strengthen assurance. As a cross-jurisdictional organisation, the Centre is required to procure its own Internal Audit services, and a competitive procurement process was undertaken in accordance with public sector requirements. Due to the specialist nature of the Centre and its operating context, procurement and due diligence processes extended into the year.

Following completion of this process, SCC Chartered Accountants Ltd were appointed as Internal Auditors with effect from 1 October 2025, for a period of three years to 31 March 2028, subject to annual review and re-approval by the Board. The appointment was endorsed by the Audit and Risk Assurance Committee and made in accordance with Public Sector Internal Audit Standards, the Global Internal Audit Standards (IIA 2024), DAO (DoF) 03/25, and Managing Public Money Northern Ireland.

An Internal Audit Plan for 2025–26 was agreed following appointment. The programme includes:

- Digital Governance review (information governance, IT and cyber security)
- Procurement and financial controls review
- Payroll and banking review

Terms of Reference for these reviews have been approved through Audit and Risk Assurance Committee governance arrangements.

Internal Audit Programme – Status

Internal Audit Work	Work Completed	Audit Outcome	Recommendations
Digital Governance review	In progress	Fieldwork underway	Findings to be reported through ARAC in 2026–27
Procurement and financial controls review	In progress	Fieldwork underway	Findings to be reported through ARAC in 2026–27
External Audit Work			
Annual Report and Accounts & Statement of Internal Control	2024/25 Completed 2025/26 Pending	Unqualified	N/A

Internal Audit Position and Programme Delivery

Due to the timing of the cyber security incident and the associated impact on systems and operational capacity, elements of the 2025–26 Internal Audit programme have been delayed. As a result, the full Internal Audit opinion for the year is not yet available at the time of reporting.

The Audit and Risk Assurance Committee has maintained oversight of this position and is satisfied that appropriate interim assurance arrangements are in place. The outstanding Internal Audit work, including the Cybersecurity, Payroll and Banking reviews, will be completed in early 2026–27, with findings reported through the Committee's governance processes.

In particular, the Payroll and Banking reviews were rescheduled due to the operational prioritisation required following the cyber incident, including the restoration of financial systems and the continuation of payroll processing.

SCC Chartered Accountants Ltd will provide an annual internal audit opinion on the adequacy and effectiveness of the Centre's system of internal control in line with the agreed audit programme. This opinion was not available at the time of finalising this Annual Governance Statement and will be reported through the Audit and Risk Assurance Committee in 2026–27.

External Audit Service

The financial statements of the Centre are audited by AAB Group Accountants Limited. The auditor's certificate and report to the Northern Ireland Assembly and Dáil Éireann are included within the Annual Report and Accounts. Following completion of the audit, the auditors provide a Report to Those Charged with Governance setting out their findings and any recommendations. These are considered by management and the Audit and Risk Assurance Committee, with appropriate actions taken where required.

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

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 joint inspections in previous years. The Centre continues to engage with inspection bodies and Sponsor Departments regarding inspection activity and evidence of impact.

Other Independent Assurances received in 2025-26

Meeting Higher Education Accreditation Standards

The Centre delivers accredited postgraduate provision through its higher education partnerships, supported by standard external examiner arrangements and academic governance processes.

Service Evaluation

The Centre's services are subject to routine evaluation using qualitative and quantitative methods across individual referrals, whole-school programmes and training provision. Evaluation data informs quarterly and annual reporting to Sponsor Departments, committees and the Board.

Data Integrity and Cyber security

Digital and information governance remains a key focus area. Internal audit coverage in 2025-26 includes a Digital Governance Review with a focus on information governance, IT and cyber security.

This area received increased focus during the year following a cyber security incident, with enhanced assurance and control measures implemented.

10. Recording of Information relevant to the Government Funding Data Base

The Centre confirms adherence to FD(DFP) 17/05 requirements in relation to the Government Funding Database. The Centre does not provide grant funding to voluntary or community organisations and does not, therefore, have reporting or registration obligations under the Government Funding Database framework.

11. 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.

Board effectiveness

The Board undertook a formal self-effectiveness review in the prior year. During 2025-26, the Board progressed plans for an externally facilitated Board Effectiveness Review, which had been requested to take place during 2025.

Preparatory business cases and supporting documentation were progressed through the Finance and Personnel Committee and submitted for approval. During this process, further refinement of scope and approach was required, resulting in revisions to the business case. As a consequence, the final business case had not been submitted for approval by year end, and the review will now conclude in 2026–27.

In parallel, the Board considered options to undertake a structured self-assessment; however, this was not completed during the year due to the impact of the cyber security incident and the prioritisation of organisational recovery activities.

A Board effectiveness review, incorporating both external facilitation and structured self-assessment, will be progressed in 2026–27.

12. 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.

In-year, the Organisation managed a significant estate-related health and safety risk relating to site access, with proportionate mitigations implemented and formal Board oversight.

13. Child Protection

The Centre has in place detailed policies and procedures for child protection relevant to both jurisdictions in which it works.

There were eight issues of child protection arising during 2025–26. Zero involved Centre staff, and eight were referred to outside agencies.

Board members and Centre staff completed refresher training on child protection where appropriate.

14. Internal Governance Divergences

Update on Prior Year Issues:

During the prior year, the Internal Audit provider was unable to complete the agreed programme of work and, as a result, was not in a position to provide a full annual internal audit opinion. This position was considered by the Audit and Risk Assurance Committee and reflected an assurance limitation rather than the identification of specific control failures or governance divergences.

The matter was acknowledged in subsequent governance reporting and discussed at the Governance Assurance Review. During 2025–26, the Board and Audit and Risk Assurance Committee took action to address this assurance gap through the appointment of new Internal Auditors and the establishment of a revised Internal Audit programme. These actions were taken to strengthen assurance arrangements and restore full audit coverage.

New Significant Control Issues

During the year, a significant control issue arose in relation to the cyber security incident referenced earlier within this statement. The incident required immediate containment actions, regulatory notification, external forensic investigation and legal advice.

The Board and Audit and Risk Assurance Committee maintained close oversight of the incident and recovery arrangements. Strengthened controls have since been implemented, with further work continuing into 2026–27 to enhance cyber resilience and information governance.

15. Conclusion

Middletown Centre for Autism maintains a structured system of accountability which supports me, as Accounting Officer, in forming an opinion on the probity and use of public funds, in line with Managing Public Money Northern Ireland (MPMNI). The Centre also maintains an evolving system of governance and internal control.

During the year, a significant cyber security incident tested these arrangements and required a coordinated organisational response.

The actions taken in response, including the engagement of external expertise and the implementation of strengthened controls, provide assurance that the organisation is capable of responding effectively to emerging risks and maintaining continuity of operations.

As Chief Executive and Accounting Officer, I am satisfied that, notwithstanding the challenges encountered during the year, the overall system of internal governance remains appropriate and that actions are in place to address identified areas for improvement and to further strengthen control.

I confirm that this Annual Governance Statement has been formally reviewed by the Audit and Risk Assurance Committee and approved by the Board, and that it accurately reflects the latest assessment of the state of governance within the Centre.

I confirm my fitness to act as Accounting Officer and that, to the best of my knowledge and belief, this statement is accurate, complete, and reflects the governance position of the Organisation for the year.

Stephen Douthart
Chief Executive Officer

Date: 24 June 2026

Middletown Centre for Autism Limited
Remuneration (including Salary) and Pension Entitlements of Senior Management Staff
for the year ended 31 March 2026

Officials	2026 Salary £	2026 Bonus Payments £	2026 Benefits In Kind £	2026 Pension Benefits £	2026 Total £	2025 Salary £	2025 Bonus Payments £	2025 Benefits In Kind £	2025 Pension Benefits £	2025 Total £
Mr S Douthart	81,456	-	-	15,477	96,933	79,093	-	-	15,028	94,121
Dr F McCaffrey	74,011	-	-	14,051	88,062	71,662	-	-	13,616	85,278
Mrs J McCanney *(until 6 February 2026)*	58,843	-	-	11,129	69,973	68,115	-	-	12,883	80,998
Mr L Lord *(until 18 September 2025)*	28,490	-	-	-	28,490	13,616	-	-	-	13,616
Mr A McCracken *(from 28 July 2025)*	48,076	-	-	9,134	57,211	-	-	-	-	-

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 2026 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 2026 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.

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.

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)

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.

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.

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)

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 around actual and potential litigation and claims.
- Enquiry of entity staff 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.
- 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.

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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)

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

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

Teresa Campbell

Teresa Campbell (Senior Statutory Auditor)
for and on behalf of
AAB Group Accountants Limited
Chartered Accountants & Statutory Auditors
Dromalane Mill
The Quays
Newry
Co Down
BT35 8QS

Date: 24 June 2026

Middletown Centre for Autism Limited
Income Statement
for the year ended 31 March 2026

	Notes	2026 £	2026 €	2025 £	2025 €
Income		3,389,462	3,962,475	3,071,370	3,627,138
Administrative expenses		3,342,255	3,908,431	3,027,677	3,574,954
Surplus before taxation	**5**	47,207	54,044	43,693	52,184
Taxation	**7**	(17,441)	(19,967)	8,231	9,831
Surplus for year		29,766	34,077	51,924	62,015

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 2026

	Note	2026 £	2026 €	2025 £	2025 €
Surplus for the year		29,766	34,077	51,924	62,015
Total comprehensive income for the year		29,766	34,077	51,924	62,015

Middletown Centre for Autism Limited
Statement of Financial Position
as at 31 March 2026

	Notes	2026 £	2026 €	2025 £	2025 €
Fixed assets					
Tangible assets	8	218,204	249,805	229,206	273,752
Current assets					
Debtors	9	301,798	345,505	36,782	43,930
Cash at bank and in hand		310,016	354,913	331,976	396,494
		611,814	700,418	368,758	440,424
Creditors: amounts falling due within one year	10	(432,079)	(494,653)	(210,650)	(251,588)
Net current assets		179,735	205,765	158,108	188,836
Total assets less current liabilities		397,939	455,570	387,314	462,588
Long term liabilities					
Deferred credits - capital grants	12	(207,352)	(237,381)	(229,206)	(273,752)
Deferred pension funding	11	-	-	-	-
Pension liabilities	11	-	-	-	-
		(207,352)	(237,381)	(229,206)	(273,752)
Provisions for liabilities		(2,713)	(3,106)	-	-
Net assets		187,874	215,083	158,108	188,836
Reserves					
Income and expenditure account		187,874	215,083	158,108	188,836
Members' funds		187,874	215,083	158,108	188,836

These financial statements were approved by the board of directors and authorised for issue on 24 June 2026 and are signed on its behalf by:

Mrs Sheila Darling
Chairperson

Mr Stephen Douthart
Chief Executive Officer

Company Registration No: NI063661 (Northern Ireland)

Middletown Centre for Autism Limited
Statement of Changes in Reserves
as at 31 March 2026

	Income and Expenditure Account		Pension Liability Reserve		Total	
	£	€	£	€	£	€
Year ended 31 March 2024:						
Deficit for the year	(5,224)	(6,101)	-	-	(5,224)	(6,101)
Actuarial gain	-	-	2,484,000	2,900,954	2,484,000	2,900,954
Deferred pension funding	-	-	(2,484,000)	(2,900,954)	(2,484,000)	(2,900,954)
At 31 March 2024	106,184	120,636	-	-	106,184	120,636
Exchange movement	-	3,372	-	-	-	3,372
At 31 March 2024 Restated	106,184	124,008	-	-	106,184	124,008
Year ended 31 March 2025:						
Surplus for the year	51,924	62,015	-	-	51,924	62,015
At 31 March 2025	158,108	186,023	-	-	158,108	186,023
Exchange movement	-	2,813	-	-	-	2,813
At 31 March 2025 Restated	158,108	188,836	-	-	158,108	188,836
Year ended 31 March 2026:						
Surplus for the year	29,766	34,077	-	-	29,766	34,077
At 31 March 2026	187,874	222,913	-	-	187,874	222,913
Exchange movement	-	(7,830)	-	-	-	(7,830)
At 31 March 2026 Restated	187,874	215,083	-	-	187,874	215,083

Middletown Centre for Autism Limited
Statement of Cash Flows
for the year ended 31 March 2026

		2026 £	2026 €	2025 £	2025 €
Cash flows from operating activities					
Cash generated from operations	**13**	(4,526)	(5,292)	37,314	44,067
Income taxes (paid) / received		-	-	(19,226)	(22,704)
Net cash outflow from operating activities		(4,526)	(5,292)	18,088	21,362
Investing activities					
Purchase of tangible fixed assets		(26,811)	(30,694)	-	-
Capital funding received		9,227	10,564	-	-
Net cash used in investing activities		(17,584)	(20,130)	-	-
Net cash used in financing activities		-	-	-	-
Net decrease in cash and cash equivalents		(22,110)	(25,422)	18,088	21,362
Cash and cash equivalents at 1 April 2025		331,976	396,494	313,888	366,576
Cash and cash equivalents at 31 March 2026		309,866	371,072	331,976	387,938
Exchange movement		-	(16,159)	-	8,555
Cash and cash equivalents at 31 March 2026 restated		309,866	354,913	331,976	396,494

Middletown Centre for Autism Limited
Notes to the financial statements
for the year ended 31 March 2026

1. Accounting policies

Company Information

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

1.1 Accounting convention

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

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

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

1.2 Going concern

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

1.3 Government funding

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

1.4 Tangible fixed assets

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

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

	%	
Fixtures & Fittings	15	Reducing balance basis
Computer Equipment	33 ⅓	Straight line basis
Telecoms Equipment	25	Straight line basis
Building Improvements	15	Reducing balance basis

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 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 2026. 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.

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.

5 Operating surplus / (deficit)

	2026 £	2026 €	2025 £	2025 €
Operating surplus / (deficit) is stated after charging:				
Depreciation of tangible fixed assets	37,813	43,288	49,754	59,423
Loss/(profit) on foreign currencies	(521)	697	392	(120)
Fees payable to the company's auditors for the audit of the company's financial statements	8,472	9,904	8,100	9,566
Amortisation of capital funding	(31,081)	(35,582)	(49,754)	(59,423)

6 Employees

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

	Staff Nos 2026	2026 £	2026 €	Staff Nos 2025	2025 £	2025 €
Remuneration of senior management	4	381,360	445,832	4	350,177	413,542
Remuneration of directors	9	36,096	42,198	10	34,770	41,062
Other employees remuneration	42	2,157,707	2,522,483	40	1,889,871	2,231,846
Subcontractor & other payroll costs		96,660	113,001		161,935	191,237
	55	2,671,823	3,123,514	54	2,436,753	2,877,687

Their aggregate remuneration comprised:

	2026 £	2026 €	2025 £	2025 €
Wages & salaries	1,969,727	2,302,724	1,758,661	2,076,893
Social security costs	234,135	273,717	181,063	213,826
Pension costs	371,300	434,071	335,094	395,729
Subcontractor & other payroll costs	96,660	113,001	161,935	191,237
	2,671,823	3,123,514	2,436,753	2,877,687

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:

	2026 £	2026 €	2025 £	2025 €
Department of Education N Ireland	-	-	-	-
Department of Education Ireland	-	-	-	-

Details on the pension arrangements are given in Note 1.8.

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	£75,105 - £81,136
Heads of Division (3)	Scale 58 - 61	£70,626 - £73,955

7 Taxation

	2026 £	2026 €	2025 £	2025 €
Analysis of charge in the year:				
Current tax:				
Corporation tax at 25% (2025: 25%)	14,728	16,861	(8,231)	(10,119)
Deferred tax	2,713	3,106		
Tax on profit on ordinary activities	17,441	19,967	(8,231)	(10,119)

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 25% (2025: 25%). The differences are explained below:

	2026 £	2026 €	2025 £	2025 €
Profit/ (loss) on ordinary activities before tax	47,207	54,044	43,693	51,027
Profit / (loss) on ordinary activities multiplied by the standard rate of corporation tax in the UK at 25% (2025: 25%)	11,802	13,511	10,923	12,757
Effects of:				
Marginal relief	(2,705)	(3,096)	(513)	(613)
Movement in pension accrual	8,344	9,552	(18,641)	(22,263)
Fixed asset depreciation	9,453	10,822	-	-
Capital items expenses	4,306	4,929	-	-
Capital allowances	(8,702)	(9,962)	-	-
Amortisation of capital funding	(7,770)	(8,896)	-	-
			-	-
Current tax charge	14,728	16,861	(8,231)	(10,119)

8 Tangible fixed assets

	Fixtures and fittings	Computer equipment	Telecoms	Building Improvement	Total	
	£	£	£	£	£	€
Cost						
At 1 April 2025	244,842	445,247	17,449	586,243	1,293,781	1,545,219
Additions	-	17,584	-	9,227	26,811	30,694
At 31 March 2026	244,842	462,831	17,449	595,470	1,320,592	1,575,913
Depreciation and impairment						
At 1 April 2025	188,728	444,689	17,449	413,709	1,064,575	1,212,045
Charge for year	5,897	7,291	-	24,625	37,813	43,289
At 31 March 2026	194,625	451,980	17,449	438,334	1,102,388	1,255,333
Net Book Value at 31 March 2026	50,217	10,851	-	157,136	218,204	320,580
Currency Translation Adjustment	-	-	-	-	-	(70,775)
Net Book Value at 31 March 2026 Restated	50,217	10,851	-	157,136	218,204	249,805
Net Book Value at 31 March 2025	56,114	558	-	172,534	229,206	273,751

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 2026

9 Debtors

Amounts falling due within one year:	2026 £	2026 €	2025 £	2025 €
Debtors	284,219	325,380	3,430	4,097
Prepayments	17,579	20,125	25,121	30,002
Corporation tax repayable	-	-	8,231	9,831
	301,798	345,505	36,782	43,930

10 Creditors: amounts falling due within one year

	2026 £	2026 €	2025 £	2025 €
Trade creditors	95,134	108,911	-	-
Sundry creditors and accruals	330,448	378,304	210,650	251,588
Corporation tax	6,497	7,438	-	-
	432,079	494,653	210,650	251,588

11 Deferred pension funding & provision for liabilities

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.

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

	2026 £	2026 €	2025 £	2025 €
At 1 April 2025	-	-	-	-
Fair value of plan assets	5,945,000	6,805,953	5,878,000	7,020,352
Present value of defined benefit obligations	(4,100,000)	(4,693,761)	(4,049,000)	(4,835,898)
Funded status	1,845,000	2,203,564	1,829,000	2,184,454
Unrecognised asset	(1,845,000)	(2,203,564)	(1,829,000)	(2,184,454)
At 31 March 2026	-	-	-	-

12 Capital funding deferred

	2026 £	2026 €	2025 £	2025 €
Capital funding received and receivable				
At 1 April 2025	1,293,781	1,545,219	1,293,781	1,472,116
Increase in year	9,227	10,564	-	-
At 31 March 2026	1,303,008	1,555,783	1,293,781	1,472,116
Amortisation				
At 1 April 2025	(1,064,575)	(1,212,045)	(1,014,821)	(1,179,167)
Amortised in year	(31,081)	(35,582)	(49,754)	(59,423)
At 31 March 2026	(1,095,656)	(1,247,627)	(1,064,575)	(1,238,590)
Net Book Value				
At 31 March 2026	207,352	308,156	229,206	233,526
Currency Translation Adjustment	-	(70,775)	-	40,226
At 31 March 2026 Restated	207,352	237,381	229,206	273,752

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

	2026 £	2026 €	2025 £	2025 €
Surplus / (deficit) for the year after tax	29,766	34,077	51,924	62,015
Adjustments for:				
Taxation charged / (received)	17,291	19,795	(8,231)	(9,831)
Depreciation charge	37,813	43,288	49,754	59,423
Transfer from capital grant reserve	(31,081)	(35,582)	(49,754)	(59,423)
Movement in working capital:				
(Increase) / decrease in debtors	(273,247)	(311,406)	(3,259)	(4,561)
(Decrease) / increase in creditors	214,932	235,627	(3,120)	1,935
Currency translation adjustment	-	16,616	-	(5,491)
Cash generated from operations	(4,526)	(5,292)	37,314	44,067

The currency translation adjustment reflected the amount of the movement in the value of current assets and liabilities which is attrituable 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.

The following disclosures are included in the financial statements of Middletown Centre for Autism Limited to provide nformation to the reader of the financial statements in relation to the defined benefit pension scheme of which many employees of the company are members.

The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2026 by a qualified independent actuary, for and on behalf of Aon Hewitt. The present value of the defined benefit onligation, the related current service cost and past service cost were measured using the projected unit credit method. At 31 March 2026 there was an asset recognised on the balance sheet of the pension scheme of £1,845,000 therefore no liability to be included in the financial statements of Middletown Centre for Autism Limited at 31 March 2026.

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.

Key assumptions	**2026** **%**	**2025** **%**
Discount rate	6.2	5.8
CPI inflation	2.8	2.5
Pension increases	2.8	2.5
Pension accounts revaluation rate	2.8	2.5
Salary increases	4.3	4.0

Morality assumptions	**2026**	**2025**
Males	**Years**	**Years**
Member aged 65 at accounting date	22.0	21.6
Member aged 45 at accounting date	22.3	22.2
Females		
Member aged 65 at accounting date	25.3	24.5
Member aged 45 at accounting date	25.6	25.2

Sensitivity of results

The approximate impact of changing the key assumptions on the present value of the funded defined benefit obligation as at 31 March 2026 and the projected service costs for the year ending 31 March 2027 is set out below. This does not include sensitivity of unfunded benefits on materialty grounds.

Discount rate assumption		
Adjustment to discount rate	**+0.1% p.a.**	**-0.1% p.a.**
Present value of total obligation (£'000s)	4.014	4.190
% change in present value of total obligation	-2.1%	-2.2%
Projected service cost (£'000s)	0.150	0.166
Approximate % change in projected service cost	-5.0%	-5.2%

Rate of general increase in salaries		
Adjustment to salary increase rate	**+0.1% p.a.**	**-0.1% p.a.**
Present value of total obligation (£,000s)	4.108	4.092
% change in present value of total obligation	0.2%	-0.2%
Project service cost (£,000s)	0.158 -	158.000
Approximate % change in projected service cost	0.0%	0.0%

Rate of increase to pensions and rate of revalution of pension accounts

Adjustment to pension increase rate	**+0.1% p.a.**	**-0.1% p.a.**
Present value of total obligation (£'000s)	4.182	4.022
% change in present value of total obligation	2.0%	-1.9%
Projected service cost (£'000s)	0.166	0.150
Approximate % change in projected service cost	5.2%	-5.0%

Post retirement mortality assumption

Adjustment to mortality age rating assumption	**- 1 year**	**+1 year**
Present value of total obligation (£'000s)	4.190	4.006
% change in present value of total obligation	2.2%	-2.3%
Projected service cost (£'000s)	0.164	0.152
Approximate% change in projected service cost	3.6%	-3.6%

Amounts taken to other comprehensive income	**2026**	**2025**
	£	**£**
Actuarial changes related to obligations	-	-
Total costs	-	-

The amounts included in the statement of financial position arising from the obligations in respect of defined benefit plans for the members of Middletown Centre for Autism Limited are as follows:

	2026	**2025**
	£'000	**£'000**
Present value of defined benefit obligations		
Fair value of plan assets	5.945	5.878
Present value of defined benefit obligations	(4.100)	(4.049)
Funded status	1.845	1.829
Unrecognised asset	(1.845)	(1.829)
Asset (liability) recognised on the balance sheet	-	-

Changes to the present value of the defined benefit obligations	**£'000**
Opening defined benefit obligation	**4.049**
Current service cost	0.151
Interest expense on defined benefit obligation	0.232
Contributions by participants	0.085
Actuarial (gains) / losses due to changes in financial assumptions	(0.100)
Actuarial (gains) / losses due to changes in demographic assumptions	0.031
Actuarial (gains) / losses due to liability experience	(0.176)
Net benefits paid out	(0.172)
Closing defined benefit obligation	**4.100**

Changes to the fair value of assets	**£'000**
Opening fair value of assets	**5.878**
Interest income on assets	0.345
Remeasurement gains (losses) on assets	(0.428)
Contributions by the employer	0.241
Contributions by the participants	0.085
Net benefits paid out	(0.176)
Closing fair value of assets	**5.945**

The defined benefit obligations arise from plans funded as follows:	**2026**	**2025**
	£	**£**
Wholly unfunded obligations	-	-
Wholly or partly funded obligations	-	-
	-	-

15 Cash and cash equivalents

	2026	**2026**	**2025**	**2025**
	£	**€**	**£**	**€**
Cash and bank balances	310,016	354,913	331,976	396,494

16 Financial instruments

	2026	**2026**	**2025**	**2025**
	£	**€**	**£**	**€**
The company has the following financial instruments:				
Other receivables	301,798	345,504	28,551	34,099
Other creditors	336,362	385,074	160,748	191,988

17 Related party transactions

Directors remuneration for the year ended 31 March 2026 was £36,096 / €42,198 (2025: £34,770 / €41,109).

There were no other related party transactions requiring disclosure in the year ended 31 March 2026.

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 Contingent liabilities

During the year, damage to a bridge providing key access to the entity's premises resulted in closure of the site. At the reporting date, the nature and extent of the required remedial works remain under assessment and the associated costs cannot be estimated with sufficient reliability. Accordingly, no provision has been recognised. There remains a potential obligation to incur repair costs, the extent and timing of which will be confirmed once further technical and cost assessments are completed.