



# CENTRE FOR AUTISM

MIDDLETOWN

**Middletown Centre for Autism Limited**

**Annual Report and Financial Statements  
for the year ended 31 March 2024**

**Registered Number: NI063661**

## **Middletown Centre for Autism Limited**

### **Annual Report and Financial Statements for the year ended 31 March 2024**

#### **Contents**

Foreword	3
Chairperson's Statement	8
Board Members and Advisers	10
Chief Executive's Report	15
Governance Statement	17
Remuneration Report	27
Independent Auditors Report	28
Income Statement	32
Statement of Comprehensive Income	33
Statement of Financial Position	34
Statement of Changes in Reserves	35
Statement of Cash Flows	36
Notes to the Financial Statements	37
Management Information - Detailed Income and Expenditure Account	51
Management Information - Overhead Expenses	52

## **Middletown Centre for Autism Limited**

### **Foreword for the year ended 31 March 2024**

The annual accounts for the year ended 31 March 2024 have been prepared in accordance with the North/South Implementation Bodies Annual Reports and Accounts Guidance, other guidance which either Finance Departments may issue from time to time in respect of accounts and any other specific disclosures required by sponsoring Departments.

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

#### **A Brief History & Statutory Background**

Middletown Centre for Autism began offering services to autistic children and young people, their parents and the education professionals who work with them in 2007, and since then has achieved seventeen years of steady growth in the provision of its specialist services.

The Centre is established as a company limited by guarantee.

The Board of Directors comprises 5 Department of Education (Ireland) 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, Ireland. In April 2012 it was announced that the Centre would become a non-departmental public body in Northern Ireland.

#### **The Centre's remit:**

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

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

#### **Results**

The financial results for the year are set out on page 32.

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

## **Middletown Centre for Autism Limited**

### **Foreword for the year ended 31 March 2024 (continued)**

#### **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 2024, the Centre had cash at bank of £313,888 (2023 £64,034) and general reserves of £106,184 (2023 £111,408).

#### **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 2023, for the purposes of FRS 17, which showed a pension scheme asset of £95,000. The scheme will be revalued in 2024.

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

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

#### **Research**

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

## **Middletown Centre for Autism Limited**

### **Foreword for the year ended 31 March 2024 (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 (since 1 April 2024)  
Ms Rosemary Steen, Vice Chairperson (since 1 April 2024)  
Mrs Dorothy Angus  
Mrs Irene Murphy  
Ms Maureen Costello (tenure ended 31 March 2024)  
Mr Johnny Murphy  
Mr Jim Mulkerrins  
Ms Dervla Tierney  
Mr Dáithí Murray (resigned 10 December 2023)  
Mr Colin Millar (resigned 30 December 2023)

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

#### **Statement of directors’ responsibilities**

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

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

## **Middletown Centre for Autism Limited**

### **Foreword for the year ended 31 March 2024 (continued)**

- 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.

**Middletown Centre for Autism Limited**  
**Foreword for the year ended 31 March 2024 (continued)**

**Payment to Suppliers**

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

**Health & Safety**

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

**Directors' Register of Interests**

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

**Auditors**

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

**Responsibilities of the Accountable Person**

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

This report was approved by the Board on 31 May 2024 and signed on its behalf by



**Mr Stephen Douthart**  
**Chief Executive Officer**

**Date:** 31 May 2024

## **Middletown Centre for Autism Limited**

### **Chairperson's Statement**

I am pleased to present Middletown Centre for Autism's Annual Report for the year ended 31 March 2024.

I was delighted together with my board colleagues this year to announce the appointment of Mr Stephen Douthart as CEO. He brings significant experience from his personal and professional life to date to the role of CEO and we look forward to supporting him in the years ahead. We wish to thank Mr Jim Lennon for his service as interim CEO.

Throughout this period of change, The Middletown Centre for Autism, has continued to grow and to develop the services which it offers throughout the island of Ireland. These provide significant support to children and young people with autism, their parents, carers and professionals who work with them. Now in its seventeenth year, the Centre is proud of its history as one of the first cross-border initiatives between both governments around education. It works on an all-Ireland basis providing specialist training, a learning support and assessment service and research and information to inform policy makers and other key stakeholders.

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

- The development and delivery of a comprehensive programme of specialist training for some 18,786 parents and professionals from the education and health sectors across the island.
- The provision of a trans-disciplinary Learning Support and Assessment service in Northern Ireland dealing directly with children and young people with autism, the professionals who support them and their parents and the continuing development of a similar service in Ireland.
- The publication of comprehensive research bulletins and the continuing work on innovative research projects which involve schools throughout Ireland and international higher education partners.
- The development of third level pathways for professionals working in autism and parents and autistic people.

Our financial statements for the year ended 31 March 2024 upon which our auditors FPM Accountants Limited have reported on without reservation, are set out in pages 32 to 49. The accounts are maintained in pounds sterling and are also reported in Euros. Our income for the year amounted to £3,076,604 (€3,545,864) of which £3,024,000 (€3,485,236) was from grants received from the two administrations and £52,604 (€60,627) was from other income received during the year. Our expenditure was £3,062,602, (€3,529,512) and can be apportioned as follows:

Service delivery	£2,937,869	€3,385,753
Overheads and infrastructure costs	£123,882	€142,777
Interest payable and similar charges	£851	€981

The accounts show a surplus before tax of £14,002 (€16,352).

## **Middletown Centre for Autism Limited**

### **Chairperson's Statement (continued)**

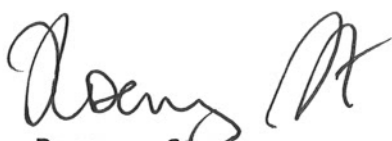
The Centre's success is underscored by the consistently positive feedback received from both parents and professionals benefiting from our services. We thank all those who have shared the positive impact of working with our team and it encourages us to continue in our work.

The Board remains steadfast in its commitment to collaborate with funding Departments and educational partners, building upon the Centre's achievements.

I extend my sincere gratitude to my esteemed colleagues on the Board for their unwavering dedication throughout the past year as our term of office nears its end. As per our governance guidelines, appointments typically span three years, with the opportunity for one additional term. It has been my honour to serve as Chair and in my forthcoming role as Vice Chair, I look forward to continuing to work with the new Chair, Shelia Darling, who gave me out standing support over the past three years.

Together I know we will work with our dedicated colleagues to continue Middletown Centre for Autism's growth to meet the evolving needs of the autism community across Ireland. Our commitment to excellence remains steadfast. I also wish to commend the tireless efforts of our dedicated staff.

Through the collaborative efforts of the Board, staff, and our partners in the funding Departments, the Centre has established itself as an indispensable ally in delivering innovative educational services to children and young people with autism throughout Ireland. I, alongside my fellow Board members, hope to continue to build upon these achievements in the years to come.



**Rosemary Steen**  
**Chairperson (to 31 March 2024)**

## **Middletown Centre for Autism Limited Board Members and Advisers**

### **Board Members and Advisers**

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

#### **Sheila Darling – Chairperson from 1 April 2024 (Vice Chairperson until 31 March 2024)**

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. She retired from her post as school principal of St Mary's High School, Downpatrick in 2019 but has remained actively involved in educational matters since. She is currently the Chair of De La Salle High School Downpatrick, and also sits on the Planning Board for the amalgamation of three post primary schools to form Lecale Trinity Grammar School Downpatrick which she has been working on with DENI, CCMS and Trustees since 2010. Sheila volunteers with several community groups including The Southern Health and Social Care Trust (SHSCT).

Sheila has also served a three year tenor as Chair of the Centre's Audit and Risk Assurance Committee and became the Centre's Chair of the Board of Directors on 1 April 2024.

#### **Rosemary Steen – Vice Chairperson (Chairperson until 31 March 2024)**

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

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

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

Ms. Steen has worked to support the peace process in Northern Ireland for over 20 years. She was also a founding director of ASIAM, [www.Aslam.ie](http://www.Aslam.ie)

#### **Maureen Costello**

Maureen Costello is a former Director of the National Educational Psychological Service (NEPS) in the Department of Education. Maureen was secretary to the Council of the Psychological Society of Ireland, NCSE Council Member and currently serves as the Independent Chair of the DE expert Working Group developing guidelines to assist schools in managing student behaviour in crisis situations. Maureen's previous roles include Educational Psychologist with NEPS, Principal of North Bay Educate Together School and teacher of pupils with special educational needs in St. Patrick's N.S Drumcondra. Maureen's tenure ended on 31 March 2024.

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

### **Dervla Tierney**

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

### **Jim Mulkerrins**

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

### **John Murphy**

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

John acts as advisor to specialist teams in the NCSE and is a part-time lecturer in Mary Immaculate College, Limerick

### **Colin Millar MBE (resigned 30 December 2023)**

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

### **Daithí Murray (resigned 10 December 2023)**

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

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

### **Dorothy Angus**

Dorothy Angus was Director of Access, Inclusion and Well Being in the Department of Education from 2005 to 2012. Policy responsibilities included special educational needs, child protection and the promotion of pupil emotional health and wellbeing. Mrs Angus also held posts at director level in DFP and OFMDFM. She is currently a school governor and a volunteer with both Business in the Community's 'Time to Read' scheme and the NSPCC's Schools Service. Mrs Angus continues to bring to the Board skills in the field of business planning and organisational and policy development. Mrs Angus' tenure ended on 31 March 2024 but has been extended until 30 June 2024.

### **Irene Murphy**

Irene Murphy has enjoyed an extensive career working across Northern Ireland in the fields of special educational needs and disability. Following on from work as a Careers Service manager and Head of the Disablement Advisory Service in the Training and Employment Agency, she joined the Department of Education as Head of the Special Education Team and subsequently as Head of the Special Education and Inclusion Review Team. In a voluntary capacity, Mrs Murphy has worked as secretary to the Belfast branch of the National Deaf Children's Society and a governor of a local school. Following retirement Mrs Murphy established a small business in the hospitality sector and continues to bring to the Board skills in the field of special education and autistic spectrum disorders. Mrs Murphy's tenure ended on 31 March 2024 but has been extended until 30 June 2024.

## **Middletown Centre for Autism Limited Senior Management Team**

### **Mr Stephen Douthart, Chief Executive Middletown Centre for Autism appointed Accounting Officer from 3 July 2024**

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.

### **Mr Jim Lennon, Interim Chief Executive Middletown Centre for Autism and Accounting Officer until 30 June 2023**

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

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

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

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

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

### **Jill McCanney, Interim Head of Learning Support and Assessment**

Mrs Jill McCanney was appointed as Interim Head of Learning Support and Assessment in January 2023. She has been a Trainer/Advisor in the Centre since 2008, and a Project Manager since 2020. Prior to commencing employment in the Centre, she was an occupational therapist in 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.

**Middletown Centre for Autism Limited  
Advisers**

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

## **Middletown Centre for Autism Limited Chief Executive's Report**

I have pleasure in presenting this account of the operation of Middletown Centre for Autism (MCA), detailing the work undertaken by the Centre from April 2023 to March 2024.

Last summer I was delighted to be appointed CEO of this fantastic organisation. I was welcomed by a relatively new Senior Management Team and together we embraced a pre-agreed stretching business plan.

As the new academic year was approaching, demands on MCA were apparent. Like other Non-Departmental Public Bodies (NDPB), MCA started with an indicative budget due to the collapsed Northern Ireland Executive. The educational landscape was challenging with an unprecedented demand for Special Educational Needs (SEN) support on both sides of the border. Teacher Unions in Northern Ireland were in a period of action short of strike with escalations pending in response to issues like pay, workload, and working conditions.

It was our priority to bring stability and execution in helping the autistic community we serve. From the outset, I witnessed our passionate and professional team going above and beyond in their daily work to navigate through these challenges. I continue to be impressed by the transformational work our team and extended partners do, and this must never be taken for granted. I pay homage to the work completed throughout the year.

Our Learning Support and Assessment Service maintained its commitment to assisting individual referrals, using our unique approach – the Middletown Model, which combines school, home, and community environments. Additionally, we continued implementing a Whole School Framework in Northern Ireland for referred schools. The team conducted thorough follow-ups on all children and young people referred to MCA which enabled valuable insights and further capacity-building opportunities in the educational workforce.

Challenges were presented to the Training Department, but they remained reactive and combined in-person sessions with online courses tailored to the diverse needs of our service users. As digital technology transforms our lives, we sought to share our training content across various social media platforms, including engaging podcasts, helping ensure wide dissemination and accessibility.

Throughout the past year, MCA has placed immense value on capturing the voices of the autistic individual. We embraced a collaborative approach, co-producing resources and programs to ensure our services remained grounded in the lived experiences of autistic individuals. By using evidence-based practices that celebrate neurodiversity we continue to ensure our services are truly neuro-affirming. To aid accessibility we produce resources in Irish, and were delighted to deliver a session at Comhairle na Gaelscolaíochta Annual Conference which focused on supporting pupils with Special Educational Needs.

MCA's Biannual International Conference is already a much anticipated and established event, however, the Centre evolved its approach and held its first-ever hybrid conference welcoming over 400 delegates involving a diverse mix of professionals, parents, and autistic individuals both online and in-person. The Conference featured numerous keynote presentations by esteemed local and international speakers, a special screening of the film *Echo's Bones*, shot in Dublin and featuring an autistic cast and crew and an art exhibition of work by autistic students in Northern Ireland.

To assist professionals, parents and autistic children and young people, our Research and Development Department continued to publish its quarterly Research Bulletins as well as developing new acclaimed resources. These included topics on Mental Health and Wellbeing, and Sensory Mapping to support school settings. We continued to assist other Departmental bodies and partner organisations.

I was delighted to introduce the inaugural publication of the Middletown Centre for Autism Research Journal. This open-access, peer-reviewed, online-only journal has a focus on autistic led and co-produced research. It offers swift dissemination of research aimed at enhancing educational outcomes, opportunities, and services for autistic individuals.

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

Another highlight of the year was building upon the success of our Graduate Certificate and Diploma in Autism Studies. MCA in collaboration with Mary Immaculate College accredited by the University of Limerick, marked the milestone of its inaugural graduation for its first cohort of Masters students. We once again congratulate all our Graduates and implore you to utilise the knowledge you have gained. I also thank the team for all their hard work on this programme which was awarded Best Community Academic Collaboration at the Education Awards which celebrates excellence in the third level education sector on the island of Ireland.

As I now mark the conclusion of another impactful and successful year at Middletown Centre for Autism, our dedication in enhancing the lives of autistic children, and young people, through the delivery of specialist educational services, remains resolute.

Since 2007, serving as both a practitioner and a research organisation, MCA has developed a range of data-driven models, rooted in evidence-based practice, and successfully implemented them across Northern Ireland and Ireland. Consequently, we are uniquely positioned to lead the charge in advancing positive changes in neuroaffirming practices. With the increasing prevalence of autism, and work undertaken this year, we are fully prepared to address the rising educational needs with resolve. We welcome continued discussion with both Departments and Ministers on the expansion of our services.

In closing, I wish to pay tribute once again to the work and commitment of our team, partners, and our valued Board of Directors. Guided by collaboration, innovation, and a standard of excellence, we press onward. Thank you for your continued support.

### **Services delivered during 2023-2024**

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

<b>Status Descriptor</b>	<b>DE Assessment</b>	
	<b>Number</b>	<b>%</b>
Achieved	9	75
Substantially achieved	1	8.5
Likely to be achieved but with some delay	0	0
Not achieved	2**	6.5
<b>Total*</b>	12	100

\*Includes NI and joint NI/ROI actions.

\*\*Includes one action assessed by DE as "not achieved" due to the delay in progression of regulations through the NI Assembly.



**Mr Stephen Douthart**

**Chief Executive Officer**

**Date:** 31 May 2024

## **Middletown Centre for Autism Limited Governance Statement**

### **1. Introduction/Scope of Responsibility**

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

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

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

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

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

### **Ministerial Directions**

The Centre can confirm that it was not subject to any Ministerial Directions during 2023-24.

### **2. Compliance with Corporate Governance Best Practice**

The Board of the Centre complies with the principles of good practice as laid down in DAO (DFP) 06/13 - Corporate Governance in Central Government and continues to further strengthen its governance arrangements. The Board of the Centre does this by undertaking regular assessment of its compliance with Corporate Governance best practice through personal learning and development, receiving advice and guidance from auditors. A Board Governance Self-Assessment Appraisal, using the Director Competency Framework developed by the Institute of Directors has been undertaken by the Board members. Analysis was completed in July 2023 and subsequently shared with members throughout 2023-24. The Board also completed its Annual Audit of Skills Competence and was returned to the Department of Education in July 2023, and will be considered for future appointments.

The Board has retained the current Committee structure for 2023-24

### **3. Governance Framework**

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

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

## **Middletown Centre for Autism Limited Governance Statement (continued)**

In 2023-24 the Board met on nine occasions; five of these meetings were held face-to-face and four were held online.

Mr Jim Lennon resigned as interim Chief Executive Officer in June 2023 and retired in August 2023. Mr Stephen Douthart was appointed as Chief Executive Officer in June 2023.

The Centre's governance framework is described in the MSFM (Management Statement and Financial Memorandum) 2019 and is reflected in the Centre's operational policies and procedures and compliance with the guidance issued by the Departments. The framework is based on accountability and reporting for all activities undertaken by the Centre thereby facilitating robust assurance to the Board. This assurance framework aims to harness the existing risk management activity to resolve uncertainties and deepen the Centre's understanding of these aspects of governance. The MSFM will be reviewed and considered as part of the pending new Partnership Agreement framework as the Board oversees the Centre's activities to ensure that governance and management arrangements are effective. The Board must be assured that they will be able to identify and manage risks inherent in the provision of services by the organisation.

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

The Board has agreed a draft business plan for 2024-25, which is currently under consideration by both departments.

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

### **The Audit and Risk Assurance Committee**

The Audit and Risk Assurance Committee consists of three Non-Executive Board members including the Chairperson. The committee met five times, all of these meetings were online, during the year and were attended by Internal Audit, External Audit, the CEO, Head of Corporate Services, the Finance Manager, and other Senior Managers, as required. As per 4.11.3 of the MSFM, the sponsor departments also have observer status on the Committee.

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

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

### **The Finance and Personnel Committee**

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

## **Middletown Centre for Autism Limited Governance Statement (continued)**

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

### **The Service Planning and Assurance Committee**

The Service Planning and Assurance Committee consists of three Non-Executive Directors, including the Chairperson. The Committee met 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 and
- Complaints received in relation to service provision or delivery.

The Board have started work on a strategic review of the Centre. It is anticipated the Board will re-engage with its strategic review in 2024/25, following the completion of a requested landscape review. The Departments have made a bid for additional resources in 2024/25 in relation to this.

### **Board and Committee Attendance Record**

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

	<b>Board</b>	<b>ARAC</b>	<b>SPAC</b>	<b>F&amp;P</b>
<b>Rosemary Steen</b>	9	n/a	n/a	n/a
<b>Sheila Darling</b>	9	5	n/a	n/a
<b>Dorothy Angus</b>	9	4	n/a	n/a
<b>Irene Murphy</b>	9	n/a	4	n/a
<b>Maureen Costello</b>	9	n/a	n/a	4
<b>Johnny Murphy</b>	9	n/a	n/a	4
<b>Jim Mulkerrins</b>	8	n/a	4	n/a
<b>Dervla Tierney</b>	8	4	n/a	n/a
<b>Daithi Murray</b>	7*	n/a	2*	n/a
<b>Colin Millar</b>	7*	n/a	n/a	3*

\* Attendance relative to tenure.

## **Middletown Centre for Autism Limited Governance Statement (continued)**

### ***Board Tenure***

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

Mr Colin Millar and Mr Daithi Murray resigned as Board members in December 2023. The reconstitution process is underway. The Department of Education NI (DENI) competition was launched on week commencing 18 March 2024 and a similar process will be undertaken by the Department of Education in Ireland (DoE).

### **4. Framework for Business Planning and Risk Management**

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

#### **Business Planning**

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

Both departments' guidance in relation to business planning for arm's length bodies is considered and specific Departmental objectives and requirements are included for each jurisdiction. The business plan is reviewed by the Senior Management Team against the corporate risk register so that all risks are addressed in the plan. The draft business plan is submitted to both 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 Departments on progress against objectives each quarter.

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

#### **Governance and Accountability Review Meeting**

The Chief Executive Officer, Chair and Vice Chair met with Senior Departmental staff from Ireland and Northern Ireland on 10 November 2023 to review the Centre's governance arrangements. No issues of concern were raised during the GAR meeting regarding the Centre's governance and accountability procedures and controls.

#### **Risk Management**

The Risk Management policy received approval from both the Audit and Risk Assurance Committee and the Board in November 2022, and it is presently in active implementation.

The Audit and Risk Assurance Committee reviewed the Risk Register in September and December 2023, and again in February 2024.

## Middletown Centre for Autism Limited Governance Statement (continued)

<b>MCA Corporate Risks</b>
<b>Risk 1</b> – Financial/VFM: The Centre’s budget is insufficient, not aligned to delivering on our Strategic Priorities and/or managed ineffectively.
<b>Risk 2</b> – Human Resources: Lack of specialist staff skills to meet the annual Business Plan and to continue to maintain transdisciplinary models.
<b>Risk 3</b> – Policy Development: The risk associated with the lack of 3/5 year strategy, forward planning, and horizon scanning.
<b>Risk 4</b> – Child Protection: The Centre fails to protect children and young adults to whom it offers services.
<b>Risk 5</b> – ICT Infrastructure: The Centre’s core estate and ICT systems suffer catastrophic failure.

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

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

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

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

Identification of risk takes account of factors such as incident reporting, complaints, risk assessments as well as staff responsibility to report any risks to which they or the Centre may be exposed. The registers also detail factors used to control and mitigate risk. Risk management is embedded in all key activities including the management of change, incidents, and service reviews. These mechanisms provide for effective risk identification. Risks are assessed in keeping with both Departments’ guidance which has been refined to reflect the specialist activities undertaken by the Centre. This work was overseen by the Audit and Risk Assurance Committee as part of its comprehensive work programme throughout 2023/24.

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

## **Middletown Centre for Autism Limited Governance Statement (continued)**

### **5. Information Risk**

The management of information within the Centre remains a high priority. The Centre has in place a range of information, governance and ICT security policies and procedures. Information governance risks are reported through the risk management process as applicable. The Chief Executive Officer currently acts as the Senior Information Risk Owner and has a key role in considering emerging information risks and how these risks may be managed. In addition, Data Protection Awareness Training is mandatory for all staff and is undertaken via regular online sessions and new staff are provided with specific Information Governance training sessions.

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

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

### **6. Fraud**

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

No issues of fraud or attempted fraud have been reported in 2023/24.

### **7. Assurance**

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

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

During the year, the Audit and Risk Assurance Committee put in place a substantial programme of work which ensured that there were robust and regularly reviewed systems and structures in place to support the effective implementation and development of integrated governance and risk management systems across the organisation.

In year Board member appraisals with the Chairperson took place from May – July 2023.

## **Middletown Centre for Autism Limited Governance Statement (continued)**

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

### **8. Sources of Independent Assurance**

The Centre obtains independent assurance from the following sources:

#### **Internal Audit**

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

In 2023/24, Internal Audit reviewed the following systems:

<b>Internal Audit Work</b>	<b>Work Completed</b>	<b>Audit Outcome</b>	<b>Recommendations</b>
<b>Child Protection</b>	Completed	Satisfactory	1 Priority 2 recommendation and 1 Priority 3 recommendation
<b>Strategy</b>	Completed	Satisfactory	None
<b>Partnership Working</b>	Completed	Satisfactory	3 Priority 3 recommendations
<b>Career Break</b>	Pending		
<b>External Audit Work</b>			
<b>Annual Report and Accounts &amp; Statement of Internal Control</b>	Completed	Unqualified	N/A

In the audit areas noted above, no Priority 1 weaknesses in control were identified as of 31 March 2024

#### **External Audit Service**

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

#### **Education & Training Inspectorate (NL) and Department of Education Ireland Inspectorate**

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

## **Middletown Centre for Autism Limited Governance Statement (continued)**

The educational services provided by the Centre have been subject to two Joint Inspections, one in 2012 and the second in 2016. Both inspections concluded that "The quality of leadership and management is outstanding. The senior management team and the board of directors have provided leadership of very high quality to further improve services since the last inspection. The Centre has developed provision and services in agreement with both Departments and there is evidence that in both jurisdictions they are impacting significantly on the education and life experiences of the referred pupils, their teachers and parents." This will be considered as part of the ETI timetable for a 2024/25 inspection.

### **Other Independent Assurances received in 2023-24**

#### **Meeting Higher Education Accreditation Standards**

The Centre has completed a Memorandum of Understanding with the University of Limerick through which it now provides accredited post graduate courses including a MA in Autism Studies for applicants throughout Ireland and Northern Ireland. All courses are subject to an external examiner and evaluation of the Centre's GCAS Post Graduate course delivered in 2022-2023 (Dr Jill Pluquailec, Sheffield Hallam University); she noted the feedback, as previous years in incredibly positive terms and reflects that the course provides both challenge and confidence to the students in their learning journey.

#### **Service Evaluation**

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

The Centre's Research Division collects qualitative and quantitative data with all individual and whole school referrals using both bespoke and standardised measures; this data is used to determine the effectiveness of the Learning Support Plan. Similar reporting is in place for all the Centre's training programmes and online resources using, for example, Survey Monkey. All service evaluation data is compiled into reports both quarterly and annual as part of the Centre's reporting to both funding Departments, Service Provision and Assurance Committee and Board of Directors and is measured against pre-agreed benchmarks on the Centre's business plan.

#### **Data Integrity and Cyber security**

The Centre's IT systems was audited by the NI Cyber Security Centre in March 2024 and the 'Cyber Essentials Plus' should be obtained in June 2024. Internal audit also reported on data quality in its 2018-2019 Audit plan; one of the audit objectives was to specifically evaluate the integrity of data used in the monitoring of quality processes. The audit outcome was satisfactory.

#### **Recording of Information relevant to the Government Funding Data Base**

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

## **Middletown Centre for Autism Limited Governance Statement (continued)**

### **9. Review of Effectiveness of the System of Internal Governance**

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

### **10. Health and Safety**

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

### **11. Child Protection**

The Centre has in place detailed policies and procedures for child protection relevant to both jurisdictions in which it works. There were twelve issues of child protection arising during 2023-2024, none of these involved Centre staff and one of these was referred to outside agencies.

Board members and Centre staff completed refresher training on Child Protection.

### **12. Internal Governance Divergences**

#### Update on Prior Year Control Issues Now Resolved

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

#### New Significant Control Issues

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

### **13. EU Exit Transition**

A previous issue of data transfer between the UK and EU has been resolved through the creation of legal data-sharing agreements that comply with GDPR. The proposed legislation The Data Protection and Digital Information Bill [Bill 143 2022-23] which was introduced in the House of Commons on 18 July 2022 has now been carried over to the 2024 session. With the support of the Sponsor Departments Middletown Centre for Autism will follow this bill through legislative process and review accordingly with legal advice.

Ensuring seamless access to data transfer and information exchange between the UK and the EU is crucial, particularly concerning existing arrangements supporting applications for the registration of health and social care professionals to facilitate the Centre's cross border working arrangements. In Ireland, health professionals must be registered through CORU, the Irish regulatory body, and in NI/UK, health professionals must be registered with HCPC, the UK regulatory body. At present CORU and HCPC maintain a policy of uniformly applying systems and processes for recognizing international qualifications and registration to all applicants, irrespective of their coverage under EU legislation. The Centre will continue to comply and support colleagues for whom this process is relevant.

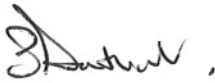
**Middletown Centre for Autism Limited**  
**Governance Statement (continued)**

**1. Conclusion**

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

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

I am satisfied that I have delivered upon my responsibilities as Accounting Officer for Middletown Centre for Autism and thereby declare to the Departmental Accounting Officer of my fitness to act as Accounting Officer.



**Stephen Douthart**

**Chief Executive Office**

**Date:** 31 May 2024

**Middletown Centre for Autism Limited**  
**Remuneration (including Salary) and Pension Entitlements of Senior Management Staff**  
**for the year ended 31 March 2024**

Officials	2024					2023				
	Salary £	Bonus Payments £	Benefits In Kind £	Pension Benefits £	Total £	Salary £	Bonus Payments £	Benefits In Kind £	Pension Benefits £	Total £
Mr J G Cooper OBE Chief Executive until 31 August 2022	-	-	-	-	-	46,282	-	-	11,617	57,898
Mr J Lennon Interim Chief Executive, Accounting Officer until 30 June 2023	30,177	-	-	5,734	35,911	68,001	-	-	13,260	81,262
Mr S Douthart Chief Executive, Accounting Officer from 3 July 2023	61,721	-	-	11,727	73,448					
Dr F McCaffrey	69,914	-	-	13,284	83,198	67,442	-	-	13,151	80,594
Mrs L Scott Until 31 December 2022	-	-	-	-	-	50,477	-	-	9,843	60,320
Mr G Kinsella From 1 October 2022	67,797	-	-	12,881	80,678	33,099	-	-	6,454	39,553
Mrs J McCanney From 1 January 2023	66,194	-	-	12,577	78,771	16,068	-	-	3,133	19,202



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

## Opinion

We have audited the financial statements of Middletown Centre for Autism Limited (the "company") for the year ended 31 March 2024 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 2024 and of its surplus for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for Opinion

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

## Conclusions relating to going concern

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

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

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

## Other information

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

## AWARD WINNING ADVICE...



28

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Teresa Campbell FCA, Paddy Harby FCA,  
Seamas Keating FCA FABRP, Feargal McCormack FCA,  
Gary Digney FCA PIP, Michael Farrell FCA, Lowry Grant FCCA,  
Michelle Hawkins FCA, Malachy McLemon FCA CTA,  
James Pirrie CA, Stephen Smyth FCCA

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



**AN AAB GROUP COMPANY**

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

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

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

We have nothing to report in this regard.

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

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

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

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

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

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

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

**Responsibilities of directors**

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

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



**AN AAB GROUP COMPANY**

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

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

**Date:** 31 May 2024

**Middletown Centre for Autism Limited**  
**Income Statement**  
**for the year ended 31 March 2024**

	<b>Notes</b>	<b>2024 £</b>	<b>2024 €</b>	<b>2023 £</b>	<b>2023 €</b>
Income		3,076,604	3,545,864	2,740,957	3,182,219
Administrative expenses		3,062,602	3,529,512	2,748,262	3,190,529
Surplus before taxation	<b>5</b>	14,002	16,352	(7,305)	(8,310)
Taxation	<b>7</b>	(19,226)	(22,453)	-	-
Deficit for year		(5,224)	(6,101)	(7,305)	(8,310)

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

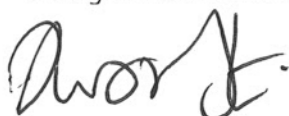
**Middletown Centre for Autism Limited**  
**Statement of Comprehensive Income**  
**for the year ended 31 March 2024**

	<b>Note</b>	<b>2024</b> <b>£</b>	<b>2024</b> <b>€</b>	<b>2023</b> <b>£</b>	<b>2023</b> <b>€</b>
Deficit for the year		(5,224)	(6,101)	(7,305)	(8,310)
Actuarial gains on defined benefit pension scheme	<b>11</b>	2,484,000	2,900,954	529,000	601,786
Adjustment to deferred pension funding	<b>11</b>	(2,484,000)	(2,900,954)	(529,000)	(601,786)
Total comprehensive income for the year		<u>(5,224)</u>	<u>(6,101)</u>	<u>(7,305)</u>	<u>(8,310)</u>

**Middletown Centre for Autism Limited**  
**Statement of Financial Position**  
**as at 31 March 2024**

	Notes	2024 £	2024 €	2023 £	2023 €
<b>Fixed assets</b>					
Tangible assets	8	278,960	325,785	341,151	388,093
<b>Current assets</b>					
Debtors	9	25,292	29,537	156,122	177,603
Cash at bank and in hand		313,888	366,576	64,034	72,844
		<u>339,180</u>	<u>396,114</u>	<u>220,156</u>	<u>250,447</u>
<b>Creditors: amounts falling due within one year</b>	10	(232,996)	(272,106)	(108,748)	(123,711)
<b>Net current assets</b>		<u>106,184</u>	<u>124,008</u>	<u>111,408</u>	<u>126,737</u>
<b>Total assets less current liabilities</b>		385,144	449,793	452,559	514,830
<b>Long term liabilities</b>					
Deferred credits - capital grants	12	(278,960)	(325,785)	(341,151)	(388,093)
Deferred pension funding	11	-	-	2,484,000	2,825,778
Pension liabilities	11	-	-	(2,484,000)	(2,825,778)
		<u>(278,960)</u>	<u>(325,785)</u>	<u>(341,151)</u>	<u>(388,093)</u>
<b>Net assets</b>		<u>106,184</u>	<u>124,008</u>	<u>111,408</u>	<u>126,737</u>
<b>Reserves</b>					
Income and expenditure account		106,184	124,008	111,408	126,737
<b>Members' funds</b>		<u>106,184</u>	<u>124,008</u>	<u>111,408</u>	<u>126,737</u>

These financial statements were approved by the board of directors and authorised for issue on 31 May 2024 and are signed on its behalf by:



**Rosemary Steen**  
**Chairperson (to 31 March 2024)**



**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 2024**

	Income and Expenditure Account		Pension Liability Reserve		Total	
	£	€	£	€	£	€
<b>Year ended 31 March 2022:</b>						
Surplus for the year	1,179	1,179	-	-	1,179	1,179
At 31 March 2022	118,713	139,480	-	-	118,713	139,480
Exchange movement	-	1,243	-	-	-	1,243
At 31 March 2022 Restated	118,713	140,723	-	-	118,713	140,723
<b>Year ended 31 March 2023:</b>						
Deficit for the year	(7,305)	(8,310)	-	-	(7,305)	(8,310)
Actuarial loss	-	-	529,000	601,786	529,000	601,786
Deferred pension funding	-	-	(529,000)	(601,786)	(529,000)	(601,786)
At 31 March 2023	111,408	132,413	-	-	111,408	132,413
Exchange movement	-	(5,676)	-	-	-	(5,676)
At 31 March 2023 Restated	111,408	126,737	-	-	111,408	126,737
<b>Year ended 31 March 2024:</b>						
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

**Middletown Centre for Autism Limited**  
**Statement of Cash Flows**  
**for the year ended 31 March 2024**

		2024 £	2024 €	2023 £	2023 €
<b>Cash flows from operating activities</b>					
Cash generated from operations	13	249,854	291,794	(5,648)	(6,425)
Income taxes (paid) / received		-	-	-	-
<b>Net cash outflow from operating activities</b>		249,854	291,794	(5,648)	(6,425)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(10,633)	(12,418)	-	-
Capital funding received		10,633	12,418	-	-
<b>Net cash used in investing activities</b>		-	-	-	-
<b>Net cash used in financing activities</b>		-	-	-	-
<b>Net decrease in cash and cash equivalents</b>		249,854	291,794	(5,648)	(6,425)
Cash and cash equivalents at 1 April 2023		64,034	72,844	69,682	82,599
Cash and cash equivalents at 31 March 2024		313,888	364,638	64,034	76,174
Exchange movement		-	1,938	-	(3,329)
Cash and cash equivalents at 31 March 2024 restated		313,888	366,576	64,034	72,844

**Middletown Centre for Autism Limited**  
**Notes to the financial statements**  
**for the year ended 31 March 2024**

**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

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

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

**1.5 Impairment of fixed assets**

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

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

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

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

**1.6 Financial instruments**

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

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

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

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

***Basic financial assets***

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

***Classification of financial liabilities***

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

***Basic financial liabilities***

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

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

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

***Current tax***

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

***Deferred tax***

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

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

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

**1.7 Employee benefits**

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

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

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

**1.8 Retirement benefits**

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

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

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

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

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

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

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 2023. Pension costs are charged to the Statement of Financial Activities on a systematic basis based on the actuary's calculations. The company pays no other post retirement benefits to its employees.

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

**1.9 Foreign Exchange**

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

**2 Judgements and key sources of estimation uncertainty**

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

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

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

***Useful economic lives of tangible assets***

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

**3. Income**

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

**4. Limited liability agreement**

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

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

**5 Operating (deficit) / surplus**

	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
Operating (deficit) / surplus is stated after charging:				
Depreciation of tangible fixed assets	72,824	85,048	94,550	107,559
Loss/(profit) on foreign currencies	(388)	(662)	-	(171)
Fees payable to the company's auditors for the audit of the company's financial statements	7,236	8,340	7,236	8,401
Amortisation of capital funding	<u>(72,824)</u>	<u>(85,048)</u>	<u>(94,550)</u>	<u>(107,559)</u>

**6 Employees**

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

	<b>Staff Nos</b>	<b>2024</b>	<b>2024</b>	<b>Staff Nos</b>	<b>2023</b>	<b>2023</b>
	<b>2024</b>	<b>£</b>	<b>€</b>	<b>2023</b>	<b>£</b>	<b>€</b>
Remuneration of senior management	4	387,326	446,403	4	374,520	434,813
Remuneration of directors	-	3,301	3,805	-	-	-
Other employees remuneration (including subcontractors)	40	2,032,617	2,342,642	40	1,859,450	2,158,800
	<u>44</u>	<u>2,423,244</u>	<u>2,792,850</u>	<u>44</u>	<u>2,233,970</u>	<u>2,593,613</u>

Their aggregate remuneration comprised:

	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
Wages, salaries & subcontract costs	1,956,738	2,255,190	1,742,405	2,022,912
Social security costs	176,395	203,300	173,966	201,973
Pension costs	290,110	334,359	317,598	368,728
	<u>2,423,244</u>	<u>2,792,850</u>	<u>2,233,970</u>	<u>2,593,613</u>

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:

	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
Department of Education N Ireland	-	-	10,000	11,610
Department of Education Ireland	-	-	-	-

Details on the pension arrangements are given in Note 1.8.

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

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	£71,001 - £76,702
Heads of Division (3)	Scale 58 - 61	£66,767 - £69,914

**7 Taxation**

	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>

Analysis of charge in the year:

**Current tax:**

Corporation tax at 25% (2023: 19%)	19,226	22,453	-	-
Tax on profit on ordinary activities	19,226	22,453	-	-

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% (2023: 19%). The differences are explained below:

	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
Profit/ (loss) on ordinary activities before tax	14,002	16,352	(7,305)	(8,310)
Profit / (loss) on ordinary activities multiplied by the standard rate of corporation tax in the UK at 25% (2023: 19%)	3,500	4,088	(1,388)	(1,579)
<b>Effects of:</b>				
Marginal relief	(2,449)	(2,860)		
Movement in pension accrual	20,056	23,422	-	-
Tax losses brought forward utilised	(1,882)	(2,197)	-	-
Tax losses carried forward to future periods	-	-	1,388	1,579
Current tax charge for the year	19,226	22,453	-	-

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

**8 Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Telecoms £	Building Improvement £	Total £	Total €
<b>Cost</b>						
At 1 April 2023	234,209	445,247	17,449	586,243	1,283,148	1,459,699
Additions	10,633				10,633	12,418
At 31 March 2024	244,842	445,247	17,449	586,243	1,293,781	1,472,116
<b>Depreciation and impairment</b>						
At 1 April 2023	174,728	398,049	17,449	351,771	941,997	1,071,608
Charge for year	7,142	32,379	-	33,303	72,824	107,559
At 31 March 2024	181,870	430,428	17,449	385,074	1,014,821	1,179,167
<b>Net Book Value at 31 March 2024</b>	62,972	14,819	-	201,169	278,960	292,949
Currency Translation Adjustment	-	-	-	-	-	32,836
<b>Net Book Value at 31 March 2024 Restated</b>	62,972	14,819	-	201,169	278,960	325,785
Net Book Value at 31 March 2023	59,481	47,198	-	234,472	341,151	388,093

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 2024**

**9 Debtors**

	2024	2024	2023	2023
	£	€	£	€
<b>Amounts falling due within one year:</b>				
Debtors	3,430	4,006	106,290	120,915
Prepayments	21,862	25,532	49,832	56,688
	<u>25,292</u>	<u>29,537</u>	<u>156,122</u>	<u>177,603</u>

**10 Creditors: amounts falling due within one year**

	2024	2024	2023	2023
	£	€	£	€
Sundry creditors and accruals	213,771	249,653	108,748	123,711
Corporation tax	19,226	22,453	-	-
	<u>232,996</u>	<u>272,106</u>	<u>108,748</u>	<u>123,711</u>

**11 Deferred Pension Funding**

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

	2024	2024	2023	2023
	£	€	£	€
At 1 April 2023	2,484,000	2,825,778	3,013,000	3,571,513
Decrease in Deferred Funding of Pension Scheme Asset	(2,484,000)	(2,900,954)	(529,000)	(601,786)
At 31 March 2024	<u>-</u>	<u>(75,176)</u>	<u>2,484,000</u>	<u>2,969,727</u>
Exchange movement	-	75,176	-	(143,949)
At 31 March 2024 Restated	<u>-</u>	<u>-</u>	<u>2,484,000</u>	<u>2,825,778</u>

**Provisions for liabilities**

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

	2024	2024	2023	2023
	£	€	£	€
At 1 April 2023	2,484,000	2,825,778	3,013,000	3,571,513
Revaluation of Pension Scheme Assets	(2,484,000)	(2,900,954)	(529,000)	(601,786)
At 31 March 2024	<u>-</u>	<u>(75,176)</u>	<u>2,484,000</u>	<u>2,969,727</u>
Exchange movement	-	75,176	-	(143,949)
At 31 March 2024 Restated	<u>-</u>	<u>-</u>	<u>2,484,000</u>	<u>2,825,778</u>

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

**12 Capital funding deferred**

	2024 £	2024 €	2023 £	2023 €
<b>Capital funding received and receivable</b>				
At 1 April 2023	1,283,148	1,459,699	1,283,148	1,495,994
Increase in year	10,633	12,418	-	-
At 31 March 2024	1,293,781	1,472,116	1,283,148	1,495,994
<b>Amortisation</b>				
At 1 April 2023	(941,997)	(1,071,608)	(847,447)	(970,582)
Amortised in year	(72,824)	(107,559)	(94,550)	(104,820)
At 31 March 2024	(1,014,821)	(1,179,167)	(941,997)	(1,075,402)
<b>Net Book Value</b>				
At 31 March 2024	278,960	292,949	341,151	420,592
Currency Translation Adjustment	-	32,836	-	(32,499)
At 31 March 2024 Restated	278,960	325,785	341,151	388,093

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**

	2024 £	2024 €	2023 £	2023 €
Deficit for the year after tax	(5,224)	(6,101)	(7,305)	(8,310)
<b>Adjustments for:</b>				
Taxation charged / (received)	19,226	22,453	(5,968)	(6,929)
Depreciation charge	72,824	85,048	94,550	107,559
Transfer from capital grant reserve	(72,824)	(85,048)	(94,550)	(107,559)
<b>Movement in working capital:</b>				
Decrease in debtors	130,830	148,066	82,689	105,333
Increase in creditors	105,023	125,943	(75,064)	(94,173)
Currency translation adjustment	-	1,433	-	(2,347)
<b>Cash generated from operations</b>	249,854	291,794	(5,648)	(6,425)

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

**14 Retirement benefit schemes - defined benefit schemes**

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

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

The most recent actuarial valuation of plan assets and the present value of the defined benefit obligation were carried out at 31 March 2023 by a qualified independent actuary, for and on behalf of Aon Hewitt. The present value of the defined benefit obligation, the related current service cost and past service cost were measured using the projected unit credit method. At 31 March 2023 there was an asset recognised on the balance sheet of the pension scheme of £95,000 therefore no liability to be included in the financial statements of Middletown Centre for Autism Limited at 31 March 2024.

<i>Key assumptions</i>	<b>2024</b>	<b>2023</b>
	<b>%</b>	<b>%</b>
Discount rate	4.6	2.8
CPI inflation	2.6	3.1
Pension increases	2.6	3.1
Pension accounts revaluation rate	2.6	3.1
Salary increases	4.1	4.6

<i>Mortality assumptions</i>	<b>2024</b>	<b>2023</b>
<b>Males</b>		
Member aged 65 at accounting date	22.2	21.8
Member aged 45 at accounting date	23.2	23.2
<b>Females</b>		
Member aged 65 at accounting date	25.0	25.0
Member aged 45 at accounting date	26.0	26.4

<i>Amounts taken to other comprehensive income</i>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Actuarial changes related to obligations	-	-
Total costs	-	-

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Present value of defined benefit obligations	-	2,484,000
Deficit in scheme	-	2,484,000

<i>Movements in the present value of the defined benefit obligations</i>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Liabilities at 31 March 2023	-	2,484,000
Movement	(2,484,000)	(529,000)

<i>The defined benefit obligations arise from plans funded as follows:</i>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wholly unfunded obligations	-	2,484,000
Wholly or partly funded obligations	-	-
	-	2,484,000

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

**Middletown Centre for Autism Limited**  
**Notes to the financial statements (continued)**  
**for the year ended 31 March 2024**

15 Cash and cash equivalents	2024 £	2024 €	2023 £	2023 €
Cash and bank balances	313,888	366,576	64,034	72,844

16 Financial instruments	2024 £	2024 €	2023 £	2023 €
The company has the following financial instruments:				
Other receivables	25,292	29,537	156,122	177,603
Other creditors	232,996	272,106	108,748	123,711

**17 Related party transactions**

There were no related party transactions requiring disclosure in the year ended 31 March 2024.

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

**18 Share capital**

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

**19 European Union (EU) Exit**

A previous issue of data transfer between the UK and EU has been resolved through the creation of legal data-sharing agreements that comply with GDPR. The proposed legislation The Data Protection and Digital Information Bill [Bill 143 2022-23] which was introduced in the House of Commons on 18 July 2022 has now been carried over to the 2024 session. With the support of the Sponsor Departments Middletown Centre for Autism will follow this bill through legislative process and review accordingly with legal advice.

crucial, particularly concerning existing arrangements supporting applications for the registration of health and social care professionals to facilitate the Centre's cross border working arrangements. In Ireland, health professionals must be registered through CORU, the Irish regulatory body, and in NI/UK, health professionals must be registered with HCPC, the UK regulatory body. At present CORU and HCPC maintain a policy of uniformly applying systems and processes for recognizing international qualifications and registration to all applicants, irrespective of their coverage under EU legislation. The Centre will continue to comply and support colleagues for whom this process is relevant.

**Middletown Centre for Autism Limited  
Management Information  
for the year ended 31 March 2024**

**Middletown Centre for Autism Limited**  
**Detailed Income and Expenditure Account**  
**for the year ended 31 March 2024**

	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>€</b>	<b>£</b>	<b>€</b>
<b>Income</b>				
Grants received from Department of Education N Ireland	1,512,000	1,742,618	1,401,000	1,626,545
Grants received from Department of Education Ireland	1,512,000	1,742,618	1,311,000	1,522,056
Sundry income	52,604	60,627	28,957	33,619
	<u>3,076,604</u>	<u>3,545,864</u>	<u>2,740,957</u>	<u>3,182,219</u>
<b>Overhead expenses</b>				
Administration	2,937,869	3,385,753	2,645,193	3,070,867
Establishment	123,882	142,777	101,968	118,384
Depreciation	-	-	-	-
Interest payable and similar charges	851	981	1,101	1,279
	<u>3,062,602</u>	<u>3,529,512</u>	<u>2,748,262</u>	<u>3,190,529</u>
Surplus / (Deficit)	<u>14,002</u>	<u>16,352</u>	<u>(7,305)</u>	<u>(8,310)</u>

Details of capital grants received are disclosed in Note 12.

**Middletown Centre for Autism Limited**  
**Overhead Expenses**  
**for the year ended 31 March 2024**

	2024 £	2024 €	2023 £	2023 €
<b>Administration</b>				
Salaries & wages	2,423,244	2,792,850	2,233,970	2,593,613
Audit & accountancy	24,990	28,802	17,958	20,849
Subscriptions	13,822	15,930	15,060	17,484
Teaching materials	30,619	35,289	19,182	22,270
DFP procurement	764	881	634	736
Catering supplies	3,639	4,194	2,902	3,369
Computer expenses, ICT support & training	88,313	101,783	58,266	67,646
Travel & subsistence	189,664	218,593	173,474	201,401
Training provision	16,239	18,716	55,253	64,148
Facility hire	3,258	3,755	4,054	4,707
Conference expenses	71,000	81,829	-	-
Recruitment	24,951	28,757	8,893	10,325
Legal, professional & consultancy	4,800	5,532	-	-
Advertising & service promotion	780	899	720	836
Telephone	26,640	30,703	27,700	32,159
Printing, postage & stationery	7,522	8,669	10,844	12,590
Cleaning & hygiene	2,821	3,251	3,008	3,492
(Profit) / loss on foreign exchange	(388)	(662)	-	(171)
General office supplies	5,191	5,983	13,275	15,412
	<u>2,937,869</u>	<u>3,385,753</u>	<u>2,645,193</u>	<u>3,070,867</u>
<b>Establishment</b>				
Light & heat	40,525	46,706	39,566	45,936
Repairs & maintenance	36,483	42,048	21,115	24,514
Insurance	46,037	53,059	40,407	46,912
Rates	837	965	880	1,022
	<u>123,882</u>	<u>142,777</u>	<u>101,968</u>	<u>118,384</u>
<b>Depreciation</b>				
Fixtures and fittings	7,142	8,341	7,406	8,425
Computer equipment	32,379	37,814	48,415	55,076
Telecoms equipment	-	-	-	-
Building improvements	33,303	38,893	38,729	44,058
Release of deferred income	(72,824)	(85,048)	(94,550)	(107,559)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Interest payable and similar charges</b>				
Bank charges	<u>851</u>	<u>981</u>	<u>1,101</u>	<u>1,279</u>