

Annual Report



2013-2014



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Mission, Vision, Values and Service Philosophy

OUR MISSION

All children and youth achieve their greatest potential in caring, responsive families and communities.

OUR VISION

Point in Time Centre for Children, Youth and Parents identifies, provides, and strengthens support services enabling residents of Haliburton County to function at their highest potential.

OUR VALUES AND SERVICE PHILOSOPHY

At Point in Time we believe that families in Haliburton County should have access to a full range of quality services, delivered effectively and efficiently, to promote the well-being of children, youth, and families. It is our experience that people are generally best served in the context of family, friends, and community.

We believe in the importance of prevention, early intervention, and delivery of services in the least intrusive manner possible. Our services focus on the strengths of the individual and/or the family, respecting confidentiality and embracing diversity. Point in Time is an organization that strives to be free of discrimination and any barrier to what is in the best interest of the client. We also strive to build capacities and to promote independence and empowerment.

Community partnerships and collaborations are a cornerstone of our organization. Point in Time's service system reflects a proactive, respectful, and comprehensive planning process that is accountable to the local community, clients, and funders.

We value our staff, provide them with the necessary training and support, and promote open communication between staff and management. Point in Time is committed to staff, children, youth, parents, and volunteer development to deliver quality services.



Overview of Services

Point in Time Centre for Children, Youth and Parents offers a wide range of supports and services to children, youth and families in Haliburton County.

These services are provided primarily through three service clusters:

Family Support, Mental Health Services and Youth Justice



Family Support

Early Intervention services are focused on supporting infants and children to reach their full potential and are delivered by staff who provide both Infant Development and Resource Consulting. By working with infants and children, their families and other organizations such as childcare centers and schools, we are able to provide successful integration and promote overall optimal development.

Family Support is a “hands-on” service which focuses on parenting and childrearing issues. Support is provided for a broad range of issues such as bedtime routines and everyday childrearing concerns. Whatever the key issues are for the family, the staff help by linking them to the services and supports that they require.

Respite provides support to qualifying children, youth and families. Respite can take the form of attending a summer camp (with support if required for day camps), weekend respite with a host family, in-home respite, or attending a customized community-based program. Respite provides a break for parents and young people alike. The programs provide a fun, safe and social experience for the child or youth with exceptional needs.

After School Recreation Programs are provided in Cardiff, Wilberforce and Minden. These programs are provided at no cost once a week and focus on healthy, fun, safe activities, social skills and include a healthy snack. A new program being offered one day per week is the *Dysart et al After School Program* in Haliburton .

Day Camp Programs are provided in communities throughout the County on a weekly basis. The Camp, for children aged 6-11, has a nominal fee which can be waived in special circumstances. These activities include games, crafts, swimming and special events. New this year, Dysart et al is hosting a week of Day Camp. One free day per child is being offered, rotating between Haliburton and West Guilford.



Mental Health Services

Individual and Family Counselling is provided at any one of our offices, in homes or in schools. Children and youth over the age of 12 can request service directly with the agency.

Crisis Support is available during regular business hours to provide time-sensitive and timely support to children, youth and families.

Play Therapy/Art Therapy is particularly useful for young children who are not able to verbalize issues. For example, a child who may feel caught in the middle with his or her parents' separation can begin to deal with the issues through play therapy.

Groups are available for parents, children working on social skills, and for infants and toddlers with their parents and/or caregivers.



Youth Justice

Differential Response is an intensive program which focuses on providing life skills and support to help keep youth with CAS involvement and Probation involvement from coming into care or custody.

Reintegration provides services to address specific needs of young persons (12-17) and to support rehabilitation and reintegration of the young person back into their community.

EJM (Extra Judicial Measures) provides community-based pre-charge measures where a young person can be adequately dealt with by police warning, caution or referral to a community-based program.

EJS (Extra Judicial Sanctions) provides community-based post-charge sanctions where a young person cannot adequately be dealt with by police warning, caution or referral to a community-based program. These sanctions have been authorized by the Attorney General.

The Attendance Centre provides supports and counselling to youth aged 12-18 who are mandated to attend by the courts. Participants attend for up to six months or a maximum of 240 hours and are engaged in a range of supports and interventions from life skills, anger management and social skills to literacy work.

Youth Mental Health Court Worker establishes contacts with community-based services to divert youth with serious mental health needs and in conflict with the law to community-based mental health resources and services. In collaboration with the youth, caregivers, mental health service providers, members of the justice system, other community-based services, and key individuals, the Court Worker expedites referrals to the mental health system to minimize involvement in the justice system.

Services Provided

Family Support Team provided service to 39 children, youth and families

25 children were sponsored to attend residential or day camp programs

Adventure Day Camp served 120 children at 7 sites

Clinical Team provided counselling and play therapy to 165 children and families

Early Intervention Team provided service to 127 children and families

After School Recreation is provided to Cardiff, Wilberforce and Minden communities and served a total of 164 children

Differential Response, Attendance Centre and Youth Justice provided 40 youth with supports and services

Respite Services were provided to 40 children



Message from our President and Executive Director

As President and Executive Director, we reflect on the past year with a great deal of pride in the accomplishments of Point in Time Centre for Children, Youth and Parents. The staff and Board members, both separately and together, have been working hard, with great results. We believe the community and organization are well positioned for System Transformation. We are confident that the foundation for a strong future has been laid and built upon and that the high quality of services and supports will continue to respond to our resident's needs.

The following is a list of the most salient of the activities of the past year:

- Together we have provided service to 700 children and youth.
- We are well into a new strategic planning process that will be integrated into our evaluation framework.
- We are very proud to be offering Mindfulness Martial Arts (MMA) for a second year. We are piloting this program with our Trillium Lakelands District School Board partner. It combines mindfulness, yoga, martial arts and cognitive behaviour therapy to help improve self-regulation skills. This program has been heavily evaluated and is making a huge difference in the lives of Haliburton Highlands Secondary School students who participate.
- Family Fun Nights are in their third year at J.D. Hodgson Elementary School this year and with funding support from the Minden Canadian Tire–Jumpstart Foundation we have been able to pilot a program in Minden at Archie Stouffer Elementary School.
- Our staff continue to be trained in cutting edge practices and are working hard at delivering the newest and best interventions to suit situations and needs. These include utilizing the Preschool CANS (Child and Adolescent Needs and Strengths), single session therapy, trauma informed interventions and collaborative problem solving.
- We have been implementing SNAP (Stop Now and Plan) with all grade four students across the County. This Canadian program helps to teach self-regulation skills – a key factor in setting lifelong trajectories.
- The Ministry has announced that they are changing the way they are tracking what agencies do. We are pleased to report that the programs we deliver map well onto the framework they have developed and that even though we are a small organization we offer services across the continuum of core services.
- This has been a very long and hard winter for people in our community with fuel prices escalating and a longer heating season than normal. With local businesses suffering, we are working hard to make the best use of limited funding to maximize the return to the community. We are very pleased to be working with Foodland to ensure that stale dated food is distributed to those in need and with Jumpstart to ensure access to recreational opportunities for children in our community. Helping to sponsor Food 4 Kids as a financial trustee and partner helps to ensure that children in our County have access to healthy snacks and food.
- We also know it is important to listen to our community for input into how we can improve our services. We know that the more parents, families, youth and children are engaged in the service they receive the better the results. We are pleased to have been part of the innovation in this area both through our Family Fun Nights and also through our Youth Engagement Program – all of which take place in partnership with Trillium Lakelands District School Board.

- Quality Assurance and Evaluation have been a big focus of the organization's work over the last year. With funding from the Ontario Centre of Excellence for Children and Youth Mental Health, we have been able to provide intensive evaluation of the Mindfulness Martial Arts program. We are also part of a five-agency evaluation on Brief Therapy which is financially supported by the Centre. Finally, the Centre has been providing technical assistance in supporting the creation of an evaluation framework.
- Our agency has been utilizing technology to increase our ability to be more efficient and engaging. The use of the Point in Time App for CANS (Child and Adolescent Needs and Strengths) has been garnering interest from across North America.
- In addition, just like children who do better when parents are both on the same page, we are working with partner organizations to ensure there is clarity about what each organization does and how and when to access their services. It has been a pleasure to work with organizations across sectors under the able facilitation skills of the Haliburton Highlands Health Services to arrive at a common understanding of who provides what and what our common approaches will be for children and youth at risk and suicide prevention. Our partnership this year has been strengthened and we look forward to working on implementing new ways of further working together to ensure that there are clearer pathways for people depending on their needs and strengths.
- Child and youth suicide rates are alarming. We know that statistics show that three particularly vulnerable groups are First Nation - Metis and Inuit, LGBTQ, and young men living in rural communities. Together with a number of other organizations like Trillium Lakelands District School Board, Kawartha-Haliburton Children's Aid Society, Chimo Youth and Family Services, Boys and Girls Clubs of Kawartha Lakes, Haliburton Highlands Health Services and PARN, we are forming a Suicide Prevention Network. One of our first actions is to provide Train-the Trainer Training on evidence based suicide prevention courses – safeTALK and ASIST – with the goal of providing training across as many people as possible including youth. We are also encouraged by a partnership with PARN to increase our organization's capacity to support LGBTQ youth in our community.
- We are very pleased to be building on the Collaborative Problem Solving training of last year as we utilize Implementation Science to roll out this fabulous practice.

It is gratifying to know that the work that is going on in Haliburton County is influencing change in other areas. Point in Time is often asked to share its learning about implementing evidence-based practices, responding to community needs and leading systems in change. These results for Haliburton residents could not be achieved without the hard working and skilled staff at Point in Time. Our hats go off to them as they juggle learning new skills, while continuing to provide high quality and compassionate service and supports. Volunteers, whether they be driving families to appointments out of the County or providing respite services, have a huge impact in making a real difference in the lives of families. To our Board members who have provided outstanding leadership and direction at a time when systems are being changed and transformed - thank you for your skills, thoughtful governance and dedication. To those who have provided financial support, big or small, thank you so much for the difference you have made in the lives of local children and youth.

Marie Gage
President

Marg Cox
Executive Director



BOARD OF DIRECTORS

2013-2014

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Marie Gage, President
Susan MacInnes, Vice President
Elizabeth Boxall, Secretary
Ann Harrop, Treasurer
Murray Fearrey, County Representative

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Barry Hicks
Joyce Pruyers
Peter Sanderson
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2013-2014

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Sharon Lynch
Nicole Mee
Dawn Milburn
Linda Mintz
Mallory Suurd
Mary Sisson
Alyssa Struhar
Cheryl Smith
Ginny Urquhart
Amanda Tripp
Joan Wilson
Michelle Wolfe Miscio

Trainings

- Annual CANS Conference
- ASIST (Applied Suicide Intervention Skills Training)
- Brief/Solution Focus Training
- Canadian Association for Child and Play Therapy
- Child and Adolescent Needs and Strengths
- Children's Mental Health Ontario Annual Conference
- Cognitive Behavioural Therapy
- Collaborative Problem Solving and Tier II Collaborative Problem Solving
- CPR and First Aid
- Expanding Horizons for the Early Years
- Family Engagement
- Filial Child Parent Relationship Therapy
- Gender Identity and Diversity Training
- High Five
- Implementation Science
- Mindfulness, Mindsight and the Brain: what is Mind and Mental Health?
- Play Therapy
- safeTALK
- Setting SAIL: Enhancing What We Do Well
- Single Session Therapy
- Summit on Children & Youth Mental Health
- Theraplay and group Theraplay
- Trauma
- World Institute for Nurturing Communication
- WHMIS



Collaborations and Partnerships

- Brief Therapy Evaluation Committee
- CANS Learning Collaborative
- Child Care Conference
- Children Services Council
- Client File Audit Committee
- Collaborative Problem Solving (CPS) Collaborative
- Dysart et al Recreation Committee
- Community Planning Table for Haliburton and City of Kawartha Lakes
- Evaluation Framework Collaborative
- Executive Steering Committee of Haliburton and CKL Planning Table
- Foods for Kids Steering Committee
- Four Counties Service Collaborative
- Global Implementation Conference
- Health and Safety Committee
- High Risk and Suicide Pathways and Protocols
- Infant Mental Health Conference
- Integra Foundation (Mindfulness Martial Arts)
- LGBTQ Youth and Families Initiative
- Ontario Centre of Excellence for Children and Youth Mental Health
- Performance Measurement Scorecard Committee
- Provincial Collaborative Advisory Group
- Quality Assurance Committee
- Ryerson University (Mindfulness Martial Arts)
- Service Framework Advisory Committee
- Strategic Planning Committee
- Student Success Leadership Initiative
- Suicide Prevention Network
- System of Care Conference
- Transitional Age Youth Committee (TAY)
- Trillium Lakelands District School Board
- Wellness Committee
- Working Together for Kids Mental Health
- Workplace Enhancement Committee
- Youth Engagement



**Point in Time Centre for
Children, Youth and Parents
Financial Statements**
For the year ended March 31, 2014

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Independent Auditor's Report

To the Board of Directors of
Point in Time Centre for Children, Youth and Parents

Report on the Financial Statements

We have audited the accompanying financial statements of Point in Time Centre for Children, Youth and Parents, which comprise the statement of financial position as at March 31, 2014, and the statements of changes in net assets, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to Point in Time Centre for Children, Youth and Parents preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Point in Time Centre for Children, Youth and Parents internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Basis for Qualified Opinion

In common with many non-profit organizations, Point in Time Centre for Children, Youth and Parents derives revenue from donations and cash receipts the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to revenues other than grants, excess of revenue over expense, assets and fund balances. Our audit opinion on the financial statements for the year ended March 31, 2014 was modified accordingly because of the possible effects of this limitation in scope.

Qualified Opinion

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the statement of financial position of Point in Time Centre for Children, Youth and Parents as at March 31, 2014 and the statements of operations and net assets and cash flows for the year then ended in accordance with Canadian generally accepted accounting standards for not-for-profit organizations.

BDO Canada LLP

Chartered Accountants, Licensed Public Accountants

Peterborough, Ontario
June 3, 2014

Point in Time Centre for Children, Youth and Parents

Statement of Financial Position

March 31 2014 2013

Assets

Current

Cash and bank (Note 2)	\$ 579,942	\$ 324,277
Short-term investments (Note 3)	75,000	140,718
Accounts receivable	20,614	33,357
Prepaid expenses	8,610	9,072
	<u>684,166</u>	<u>507,424</u>

Capital assets (Note 4)	<u>745,099</u>	<u>882,341</u>
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\$ 1,429,265 \$ 1,389,765

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities (Note 5)	\$ 96,374	\$ 77,107
Deferred revenue	238,672	198,564
Current portion of long-term debt (Note 6)	13,527	13,459
	<u>348,573</u>	<u>289,130</u>

Long-term debt (Note 6)	22,694	36,221
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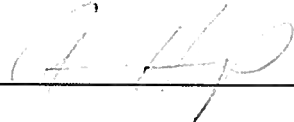
Deferred contributions relating to capital assets (Note 7)	441,767	498,679
	<u>813,034</u>	<u>824,030</u>

Net assets


Internally restricted		
Net assets invested in capital assets	267,111	333,982
Other internally restricted (Note 8)	349,120	231,753
Unrestricted	-	-
	<u>616,231</u>	<u>565,735</u>

\$ 1,429,265 \$ 1,389,765

Approved on behalf of the Board:



Director



Director

Point in Time Centre for Children, Youth and Parents Statement of Changes in Net Assets

For the year ended March 31	Invested in Capital Assets	Internally Restricted	Unrestricted	Total 2014	Total 2013
Net assets, beginning of year	\$ 333,982	\$ 231,753	\$ -	\$ 565,735	\$ 496,762
Excess of revenues over expenses (expenses over revenues) for the year	(84,864)	-	135,360	50,496	68,973
Investment in capital assets					
- purchases	4,534	-	(4,534)	-	-
- principal payments on debt	13,459	-	(13,459)	-	-
Interfund transfers (Note 8)	-	117,367	(117,367)	-	-
Net assets, end of year	\$ 267,111	\$ 349,120	\$ -	\$ 616,231	\$ 565,735

Point in Time Centre for Children, Youth and Parents Statement of Operations

For the year ended March 31	2014	2013
Revenue		
Ministry of Children and Youth Services	\$ 1,376,634	\$ 1,386,634
Ministry of Attorney General	-	31,079
Allocated central administration	142,788	143,020
City of Kawartha Lakes revenue	443,372	386,308
Rental revenue	6,000	7,900
Hard to Serve recoveries	18,983	5,896
HST recoveries	26,433	28,331
Other recoveries	114,010	35,326
Other revenue	182,989	187,538
	<u>2,311,209</u>	<u>2,212,032</u>
Expenses		
Advertising and promotion	16,193	32,375
Allocated central administration	142,788	143,020
Amortization	84,864	93,105
Building accommodation	99,849	95,151
Miscellaneous	9,681	9,086
Office	95,182	88,969
Program costs	184,284	137,643
Purchased services - client	48,811	33,473
Purchased services - non-client	95,048	80,415
Salaries	1,324,399	1,265,953
Staff training and recruitment	99,861	115,270
Staff travel	59,753	48,599
	<u>2,260,713</u>	<u>2,143,059</u>
Excess of revenues over expenses for the year	<u>\$ 50,496</u>	<u>\$ 68,973</u>

Point in Time Centre for Children, Youth and Parents Statement of Cash Flows

For the year ended March 31

2014

2013

Cash provided by (used in)

Operating activities

Excess of revenue over expenses for the year	\$ 50,496	\$ 68,973
Items not involving cash		
Amortization	141,776	157,463
Amortization of deferred contributions	(56,912)	(64,358)
	135,360	162,078
Changes in non-cash working capital balances		
Accounts receivable	12,743	22,483
Prepaid expenses	462	(2,783)
Accounts payable and accrued liabilities	19,267	(114,284)
Deferred revenue	40,108	20,049
	207,940	87,543

Investing activities

Purchase of capital assets	(4,534)	(39,439)
Short-term investments	65,718	(1,457)
	61,184	(40,896)

Financing activities

Repayment of long-term debt	(13,459)	(13,393)
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Increase (decrease) in cash during the year	255,665	33,254
Cash and bank, beginning of year	324,277	291,023
Cash and bank, end of year	\$ 579,942	\$ 324,277

Point in Time Centre for Children, Youth and Parents

Notes to Financial Statements

March 31, 2014

1. Summary of Significant Accounting Policies

a) Nature and Purpose of Organization

Point in Time Centre for Children, Youth and Parents is a not-for-profit organization incorporated without share capital under the laws of Ontario. The organization seeks to identify, provide and strengthen support services enabling children, youth and families to function at their highest potential.

b) Basis of Accounting

The financial statements have been prepared using Canadian accounting standards for not-for-profit organizations.

c) Revenue Recognition

The organization follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

d) Contributed Materials and Services

Contributed materials and services which are used in the normal course of the organization's operations and would otherwise have been purchased are recorded at their fair value at the date of contribution if fair value can be reasonably estimated.

Volunteers contribute significant hours per year to assist the organization in carrying out its service delivery activities. Because of the difficulty of determining their fair value, these contributed services are not recognized in the financial statements.

e) Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided on a straight-line basis over the assets' estimated useful lives. The following rates are used:

Building	40 years
Computer equipment	2 to 10 years
Furniture and fixtures	5 to 15 years
Automotive equipment	5 years
Leasehold improvements	5 years

Deferred contributions relating to capital assets are amortized on a straight-line basis using the same rates as the related assets.

Point in Time Centre for Children, Youth and Parents Notes to Financial Statements

March 31, 2014

1. Summary of Significant Accounting Policies (continued)

f) Financial Instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods cash and bank and short term investments are reported at fair value. All other financial instruments are reported at cost or amortized cost less impairment, if applicable. Financial assets are tested for impairment when changes in circumstances indicate the asset could be impaired. Unless otherwise noted, management does not believe the organization is subject to significant credit, liquidity or interest rate risks.

g) Income Taxes

The organization is a registered charity under the terms of the Income Tax Act. Therefore, it is not subject to Federal or Provincial income taxes. The organization has met the distribution requirements to maintain its status as a registered charity.

2. Cash and Bank

The organization's bank accounts are held at one chartered bank and earn a nominal amount of interest.

The organization has an approved overdraft facility of \$60,000 bearing interest at prime plus 1.5%. As of March 31, 2014 the organization had not drawn on this facility.

3. Short-term Investments

Short-term investments consist of one GIC held at one chartered bank. The GIC earn interest at 1.75% and matures in June 2014.

Point in Time Centre for Children, Youth and Parents Notes to Financial Statements

March 31, 2014

4. Capital Assets

	2014		2013	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 25,000	\$ -	\$ 25,000	\$ -
Building	744,918	212,740	744,918	194,072
Computer equipment	275,642	216,354	271,108	148,375
Furniture and fixtures	103,358	76,804	103,322	68,813
Automotive equipment	260,468	158,389	260,468	111,215
Leasehold improvements	8,406	8,406	8,406	8,406
	<u>\$ 1,417,792</u>	<u>\$ 672,693</u>	<u>\$ 1,413,222</u>	<u>\$ 530,881</u>
Net book value		<u>\$ 745,099</u>		<u>\$ 882,341</u>

The organization has received grants from the Ministry of Child and Youth Services for the purpose of establishing, operating and maintaining both buildings used by the organization. As a result the organization has signed an agreement with the Province whereby it will not:

- (a) change the site, structure or use of, or sell, agree to sell, lease, mortgage, encumber, donate or otherwise dispose of all or any part of the premises, or use the premises for other than accommodating the program; or
- (b) demolish or make alterations to all or any part of the the premises;

without prior written approval.

5. Accounts Payable and Accrued Liabilities

Included in accounts payable and accrued liabilities are government remittances payable of \$17,214 (2013 - \$12,805).

Point in Time Centre for Children, Youth and Parents

Notes to Financial Statements

March 31, 2014

6. Long-term Debt

	2014	2013
Loan payable, 0.50%, payable in monthly installments of \$552, due November 2016, secured by vehicle with a net book value of \$12,042	\$ 17,535	\$ 24,050
Loan payable, 0.50%, payable in monthly installments of \$588, due November 2016, secured by vehicle with a net book value of \$12,832	18,686	25,630
	36,221	49,680
Less: current portion	(13,527)	(13,459)
	<u>\$ 22,694</u>	<u>\$ 36,221</u>

Principal payments on long-term debt over the next three years are due as follows:

2015	\$ 13,527
2016	13,594
2017	9,100
	<u>\$ 36,221</u>

7. Deferred Contributions Relating to Capital Assets

	2014	2013
	Cost Accumulated Amortization	Cost Accumulated Amortization
Deferred contributions	<u>\$ 729,005 \$ 287,238</u>	<u>\$ 729,005 \$ 230,326</u>
Net book value	<u>\$ 441,767</u>	<u>\$ 498,679</u>

8. Internally Restricted

The internally restricted funds are a reserve of unrestricted donations and other revenue which have been set aside by the organization for future unfunded expenditures as approved by the Board of Directors.

Point in Time Centre for Children, Youth and Parents

Notes to Financial Statements

March 31, 2014

9. Economic Dependence

The organization derives a significant portion of its revenues from the Ministry of Children and Youth Services. The nature and extent of this revenue is of such significance as to affect the viability of the organization and, accordingly, the organization is economically dependent on the Government of Ontario as a source of funding.

10. Financial Instrument Risk

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization is exposed to credit risk resulting from the possibility that a customer or counterparty to a financial instrument defaults on their financial obligations; if there is a concentration of transactions carried out with the same counterparty; or of financial obligations which have similar economic characteristics such that they could be similarly affected by changes in economic conditions. The organization's financial instruments that are exposed to concentrations of credit risk relate primarily to the accounts receivable.

**Point in Time Centre for Children,
Youth and Parents
Supplementary Financial Information
For the year ended March 31, 2014**

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Review Engagement Report

To the Board of Directors of
Point in Time Centre for Children, Youth and Parents

We have reviewed the supplementary financial information of Point in Time Centre for Children, Youth and Parents as at March 31, 2014. This information was compiled in accordance with the provisions of the agreement with the Ministry of Children and Youth Services and the interpretations as set out in Note 1. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussions related to information supplied to us by the organization.

A review does not constitute an audit and consequently we do not express an audit opinion on the supplementary financial information.

Based on our review, nothing has come to our attention that causes us to believe that the supplementary financial information is not, in all material respects, in accordance with the provisions of the agreement with the Ministry of Children and Youth Services and the interpretations as set out in Note 1.

BDO Canada LLP

Chartered Accountants, Licensed Public Accountants

Peterborough, Ontario
June 3, 2014

**Point in Time Centre for Children, Youth and Parents
Supplementary Financial Information
(Unaudited)
For the year ended March 31, 2014**

	Mental Health	Dual Diagnostics	D.S. Respite	Crisis Response	0-6 Years	Infant Development	Differential Response	MH Workers - Schools	MH Workers - Community	Subtotal - MCYS/MCSS (Service Delivery)
Revenues										
Ministry of Children and Youth Services	\$ 720,352	\$ 25,750	\$ 42,884	\$ 38,664	\$ 51,912	\$ 81,106	\$ 32,000	\$ 89,317	\$ 182,182	\$ 1,264,167
Ministry of Attorney General	-	-	-	-	-	-	-	-	-	-
Allocated central administration	-	-	-	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-	-	-	-
Other revenue/recoveries	1,121	4,874	7,990	-	-	-	-	-	-	13,985
Total Revenues	721,473	30,624	50,874	38,664	51,912	81,106	32,000	89,317	182,182	1,278,152
Expenses										
Salaries	344,209	18,186	32,331	29,468	34,801	57,659	22,163	50,001	101,734	690,552
Benefits	59,679	2,566	4,681	4,861	5,552	9,056	3,853	9,175	18,401	117,824
Staff travel	25,107	986	1,910	791	854	-	27	10,203	18,271	58,149
Staff training	29,487	100	114	581	787	323	207	6,133	13,943	51,675
Purchased services - client	13,251	-	-	-	-	-	-	10,000	25,560	48,811
Purchased services - non client	49,609	3,000	1,500	-	3,738	2,239	-	1,480	1,480	63,046
Program costs	9,946	3,012	6,089	-	-	-	-	39	10	19,317
Building accommodation	55,926	-	-	-	-	-	-	-	-	55,926
Advertising and promotion	3,653	32	71	-	1,200	1,000	8	-	-	5,964
Office	52,515	200	320	128	3,400	2,303	6	2,286	2,445	63,603
Miscellaneous	4,819	-	-	-	-	-	-	-	338	5,157
Allocated central administration	73,272	2,542	3,858	2,835	1,580	8,526	5,515	-	-	98,128
Total Expenses	721,473	30,624	50,874	38,664	51,912	81,106	32,000	89,317	182,182	1,278,152
Excess of Revenue over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(continued on Page 4)

**Point in Time Centre for Children, Youth and Parents
Supplementary Financial Information
(Unaudited)
For the year ended March 31, 2014**

(continued from Page 3)

	Differential Response	Attendance Centre	MH Youth Court Workers	Extrajudicial Measures	Extrajudicial Sanction	Reintegration	Subtotal - MCYS (JUS)
Revenues							
Ministry of Children and Youth Services	\$ 10,760	\$ 39,112	\$ 23,485	\$ 10,000	\$ 10,000	\$ 19,110	\$ 112,467
Ministry of Attorney General	-	-	-	-	-	-	-
Allocated central administration	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-
Other revenue/recoveries	-	104	-	-	-	-	104
Total Revenues	10,760	39,216	23,485	10,000	10,000	19,110	112,571
Expenses							
Salaries	9,307	22,799	11,539	6,805	6,805	13,839	71,094
Benefits	1,296	4,147	2,300	1,231	1,231	2,503	12,708
Staff travel	9	1,142	2,712	300	220	327	4,710
Staff training	70	1,732	746	-	-	-	2,548
Purchased services - client	-	-	-	-	-	-	-
Purchased services - non client	-	240	900	-	-	-	1,140
Program costs	75	424	48	68	148	31	794
Building accommodation	-	4,248	480	700	700	700	6,828
Advertising and promotion	2	-	7	-	-	-	9
Office	1	917	4,684	1	1	-	5,604
Miscellaneous	-	68	69	-	-	-	137
Allocated central administration	-	3,499	-	895	895	1,710	6,999
Total Expenditures	10,760	39,216	23,485	10,000	10,000	19,110	112,571
Excess of Revenue over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(continued on Page 5)

Point in Time Centre for Children, Youth and Parents Supplementary Financial Information (Unaudited)

For the year ended March 31, 2014

(continued from Page 4)

	CKL	CKL Beststart	Administration	Other	Subtotal - Other Programs	GRAND TOTAL
Revenues						
Ministry of Children and Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,376,634
Ministry of Attorney General	-	-	-	-	-	-
Allocated central administration	-	-	141,798	990	142,788	142,788
City of Kawartha Lakes	280,288	117,683	-	45,401	443,372	443,372
Rent revenue	-	-	6,000	-	6,000	6,000
Hard to Serve revenue	-	-	-	18,983	18,983	18,983
HST recoveries	-	-	16,088	10,345	26,433	26,433
Other revenue/recoveries	5,984	418	196	276,312	282,910	296,999
Total Revenues	286,272	118,101	164,082	352,031	920,486	2,311,209
Expenses						
Salaries	166,608	73,267	84,026	49,285	373,186	1,134,832
Benefits	33,828	11,319	9,633	4,255	59,035	189,567
Staff travel	3,235	5,213	589	1,316	10,353	73,212
Staff training	3,630	6,984	-	35,024	45,638	99,861
Purchased services - client	-	-	-	-	-	48,811
Purchased services - non client	-	-	7,137	23,725	30,862	95,048
Program costs	49,001	3,404	88	111,680	164,173	184,284
Building accommodation	3,695	-	31,735	1,665	37,095	99,849
Advertising and promotion	-	274	6,224	3,722	10,220	16,193
Office	1,372	6,233	21,437	1,467	30,509	99,716
Miscellaneous	1,140	-	3,213	36	4,389	9,683
Allocated central administration	23,763	11,407	-	2,492	37,662	142,789
Total Expenditures	286,272	118,101	164,082	234,667	803,122	2,193,845
Excess of Revenue over Expenditures	\$ -	\$ -	\$ -	\$ 117,364	\$ 117,364	\$ 117,364

**Point in Time Centre for Children, Youth and Parents
Note to the Supplementary Financial Information
(Unaudited)**

March 31, 2014

1. Basis of Accounting

The supplementary financial information has been prepared using the modified accrual basis of accounting as defined by the Ministry of Children and Youth Services. This method provides for short-term accruals of revenue and expenditures where short-term is defined as payable or receivable within 30 days of year end. The Ministry of Children and Youth Services revenue recognized is as agreed to in the current contract. Adjustments for prior period settlements, if any, are not reflected in this information.

In addition to the modified accrual basis described above, capital expenditures and any corresponding restricted revenue has been included in the current period and no provision for amortization has been made.
