



2016-2017 Annual Report



Message from Board President & Executive Director

As President and Executive Director, it has been a great privilege to work with such skillful and dedicated Board members, volunteers and staff members. It has been a year of terrific accomplishments and we look forward to celebrating those together. We provided service to over 900 children and youth in our County – a 12% increase from last year!

Our Quality Assurance Team has been working hard to help us as an organization set benchmarks and measure our progress across all areas of the organization from direct service outcomes to Human Resources and Finance. These roll up to help us track how we are doing on our three Strategic Directions of ***Rooted in and focused on Client Service; Advocate and Strong Voice for our Community; and Committed to Organizational Effectiveness and Sustainability.***

We are also pleased to have had extensive training in Single Session Narrative Therapy. As the community may be aware, our global budget has not received cost of living increases in a number of years, so we have been figuring out how to use our resources more efficiently as wait times have been increasing. This Provincial trend has been mirrored in this County and hence we are pleased to be utilizing innovation to reach people sooner and more intensely in the beginning to diminish resources needed at the back end.

It may seem like a minor accomplishment to the outside world but bringing a fibre optic line to the organization has allowed us to keep abreast of ever changing and improving technology. It has allowed us to move from a slow, unreliable and cumbersome system to one that is speedy and efficient. That is not to say it hasn't been a little bumpy, but change of this magnitude always is. Ultimately, it will save staff hours of time and frustration and keep our resources focused on our mission - providing support and service to families in Haliburton County, rather than rebooting yet again and trying to get on-line to finish case notes or reports.



This has been a monumental year of work and celebration as we received a very positive review from the Canadian Centre for Accreditation, and once again achieved a four-year accreditation certification.

"The Canadian Centre for Accreditation review team appreciates the work undertaken by Point in Time's leadership and staff to prepare for its review and the warm welcome afforded while on site. Permeating the entire review experience from surveys to the site visit was the organizational wide approach to developing a positive learning environment where the board, leadership, staff and partners are guided by a shared commitment to quality service provision, with persons served at the centre."

Going forward, we will continue to explore opportunities to better service residents of Haliburton County.

President

Sandy Adams

Executive Director

Marg Cox



Our Values and Service Philosophy

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

Mission

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



Vision

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



Our Board

Executive

Sandy Adams, President
Gwen Scriven, Vice President
Marie Gage, Past President
Ann Harrop, Treasurer
Joyce Pruyers, Secretary

Directors

Barry Hicks
Susan MacInnes
Miranda Marles
Andrea Roberts
Peter Sanderson
Bessie Sullivan
Patti Tallman

Our Staff

Marg Cox
Executive Director

Dan Bajorek
Manager

Joan Wilson
Manager

Lisa Hamilton
Manager

Amanda Tripp
Becky Wideman
Cathy Constantino
Cheryl Smith
Christel Furniss
Cynthia Hutchinson
Darrin Brown
Dawn Hurd
Dawn Milburn
Erin Curry
Ginny Urquhart
Halyna Polityka
Jaime Barber
Joanne Hale
Joelle Hill
Kelly Harrison
Kelsey Curry
Linda Mintz
Lindsay Kerkhof
Mallory Suurd
Mary Sisson
Melanie Jones
Michelle Wolfe Miscio
Nicole Mee
Shelby Moore
Victoria Bowler

2016-2017



Photo by Mark Arike/The Highlander

Our 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 and
Youth Justice

Mental Health

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. We also provide a High School Clinic 3 days per week.

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.

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 centres 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 customized community-based program, weekend or evening respite or summer programs. 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.

Day Camp Programs are provided in communities throughout the County on a weekly basis throughout the summer. 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.



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.

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.

217

Number of children and families that received service from the Early Intervention Team



Respite services

were provided to 35 children

247 children and families received counselling and play therapy from the Clinical Team



Adventure Day Camp

Served 149 children at 7 sites

14 children were sponsored to attend residential or



50 youth received supports and services from Differential Response, Attendance Centre and Youth Justice



81 children attended After School Recreation in the communities of Minden, Wilberforce and Cardiff in April 2016



provided service to 49 children and 33 families

Trainings and Conferences



2016 Implementation Learning Institute
Accessible Customer Service
Anxiety and ASD
ASIST (Applied Suicide Intervention Skills Training)
Boys and Girls Adrift
Brief Therapy
Child and Adolescent Needs and Strengths (CANS) & CANS Preschool
Child Care Conference
Children's Mental Health Ontario Annual Conference
Cognitive Behavioural Therapy—Anxiety
Collaborative Problem Solving/Collaborative and Proactive Solutions
Crisis Prevention/Intervention
FASD
Feedback Informed Treatment (FIT): Improving the Quality and Outcome of Behavioural Health
 Services One Person at a Time
Gender Journeys
Health and Safety
Inside the Teenage Brain
Management and Supervision – The Crucial Skills
Mindfulness Martial Arts—Young Warriors
Ontario Association for Infant and Child Development (OAICD) Conference
Pathways to Possibility with Difficult Clients: Working with Resistant/Unmotivated/Mandated Clients
Practicum for Group Theraplay
Practicum for Theraplay
Rainbow Youth/PARN
Reach: Pushing your Clinical Skills and Effectiveness to the Next Level
Re-Visioning Working with Conflict
Roots of Empathy
Scott Miller Training
Single Session
Solution-Focused Training
Summit on Child and Youth Mental Health
Sunshine Circles
TCOM/CANS Conference
Youth Engagement

Collaborations and Partnerships

Archie Stouffer Elementary School
ASIST and safeTALK
Autism Ontario
Bell Aliant
Brief Therapy Evaluation Committee
CANS Learning Collaborative
Children Services Council
CKL Community Living
Collaborative Problem Solving/Collaborative and Proactive Solutions
Community Roundtable on Poverty Reduction
Community Transportation
Director of Education Network
Dysart et al Recreation Committee
Community Planning Table for Haliburton and City of Kawartha Lakes
Early Learning and Care Network
Evaluation Framework Collaborative
Executive Steering Committee of Haliburton and CKL Planning Table
Food for Kids Steering Committee
Four Counties for Kids Steering Committee
Four Counties Residential Admission Process
Four Counties Service Collaborative
Four Counties Service Collaborative Champions Steering Committee
Haliburton County Rural Health Hub
Haliburton Peterborough City of Kawartha Lakes Coordinated Service Planning Network Partnership Committee
Haliburton United Church (Sensitive Santa)
Human Services and Justice Coordinating Committee
High Risk and Suicide Pathways and Protocols
Integra Foundation (Mindfulness Martial Arts)
Integrated Transition Planning
J.D. Hodgson Elementary School Council
Kerry's Place
Kinark Camp
Jumpstart (Canadian Tire)
LGBTQ+ Youth and Families Initiative
LGBTQ+ Youth Engagement
Lion's Club (Sensitive Santa)
Ontario Centre of Excellence for Children and Youth Mental Health
Performance Measurement Scorecard Collaboration with Ontario Centre of Excellence
Ryerson University (Mindfulness Martial Arts)
Service Framework Advisory Committee
Single Plan of Care
Special Needs Strategy
Strategic Planning Visioning Planning Table
Suicide Prevention Network
Team Approach to Growth: Haliburton/Kawartha Lakes Local Collective for Transitional Age Youth
Transitional Age Youth Committee
Tri-County Community Support Services
Trillium Lakelands District School Board





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Point in Time Centre for Children,
Youth and Parents
Supplementary Financial Information
For the year ended March 31, 2017

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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, 2017. 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 Professional Accountants, Licensed Public Accountants

Peterborough, Ontario
May 30, 2017

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

For the year ended March 31, 2017

	Differential Response	Dual Diagnostics	D.S. Respite	Infant Development	Access Intake Service Planning	Targeted Prevention	Family/Caregiver Skills Building and Support	Subtotal - MCYS/MCSS (to Page 4)
Revenues								
Ministry of Children and Youth Services	\$ 32,000	\$ 25,750	\$ 42,884	\$ 85,156	\$ 116,111	\$ 39,731	\$ 75,569	\$ 417,201
Allocated central administration	-	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-	-
Other recoveries	-	7,646	1,816	-	-	3,637	3,150	16,249
Other revenue	-	1,075	175	-	-	700	-	1,950
Total Revenues	32,000	34,471	44,875	85,156	116,111	44,068	78,719	435,400
Expenses								
Advertising and promotion	-	15	75	89	3,167	1,261	1,926	6,533
Allocated central administration	5,515	2,542	3,858	8,526	10,850	3,729	7,141	42,161
Building Accommodation	58	796	634	278	7,091	2,928	5,598	17,383
Miscellaneous	-	-	-	-	-	-	-	-
Office	1,063	3,450	2,743	3,146	1,988	1,525	3,655	17,570
Program costs	107	2,769	4,608	4,050	5,641	4,865	170	22,210
Purchases services - client	-	-	-	-	-	-	-	-
Purchases services - non client	-	-	-	-	3,989	1,347	2,628	7,964
Salaries	24,514	23,728	32,093	69,067	81,892	26,521	53,826	311,641
Staff training and recruitment	123	121	52	-	86	11	345	738
Staff travel	620	1,050	812	-	1,407	1,881	3,430	9,200
Total Expenditures	32,000	34,471	44,875	85,156	116,111	44,068	78,719	435,400
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, 2017

(continued from Page 3)

	Subtotal - MCYS/MCSS (from Page 3)	Brief Services	Counselling/ Therapy Services	Crisis Services	Intensive Treatment Services	Specialized Consultation/ Assessment Services	Service Coordination	Subtotal - MCYS/MCSS (Service Delivery)
Revenues								
Ministry of Children and Youth Services	\$ 417,201	\$ 252,177	\$ 196,873	\$ 139,878	\$ 93,852	\$ 22,000	\$ 159,325	\$ 1,281,306
Allocated central administration	-	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-	-
Other recoveries	16,249	20	491	-	-	-	-	16,760
Other revenue	1,950	2,500	-	-	-	-	-	4,450
Total Revenues	435,400	254,697	197,364	139,878	93,852	22,000	159,325	1,302,516
Expenses								
Advertising and promotion	6,533	6,509	5,225	2,499	2,261	-	4,136	27,163
Allocated central administration	42,161	23,694	18,106	13,223	8,659	2,000	15,433	123,276
Building Accommodation	17,383	19,596	18,124	8,099	6,827	50	8,912	78,991
Miscellaneous	-	177	-	-	-	-	-	177
Office	17,570	10,243	11,102	5,594	1,251	389	4,995	51,144
Program costs	22,210	946	125	39	33	277	58	23,688
Purchases services - client	-	-	-	-	-	19,284	-	19,284
Purchases services - non client	7,964	8,693	11,970	3,859	3,157	-	10,745	46,388
Salaries	311,641	161,067	126,570	104,352	68,422	-	113,428	885,480
Staff training and recruitment	738	12,017	721	30	25	-	44	13,575
Staff travel	9,200	11,755	5,421	2,183	3,217	-	1,574	33,350
Total Expenditures	435,400	254,697	197,364	139,878	93,852	22,000	159,325	1,302,516
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, 2017

(continued from Page 4)

	Youth MH Court Worker	Attendance Centre	Extrajudicial Measures	Extrajudicial Sanctions	Reintegration Services	Differential Response	Subtotal - MCYS/MCSS (JUS)
Revenues							
Ministry of Children and Youth Services	\$ 23,485	\$ 39,112	\$ 10,000	\$ 10,000	\$ 19,110	\$ 10,760	\$ 112,467
Allocated central administration	-	-	-	-	-	-	-
City of Kawartha Lakes	-	-	-	-	-	-	-
Rent revenue	-	-	-	-	-	-	-
Hard to Serve revenue	-	-	-	-	-	-	-
HST recoveries	-	-	-	-	-	-	-
Other recoveries	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total Revenues	23,485	39,112	10,000	10,000	19,110	10,760	112,467
Expenses							
Advertising and promotion	3,054	808	-	-	-	-	3,862
Allocated central administration	-	3,500	895	895	1,710	-	7,000
Building Accommodation	3,686	7,665	1,396	1,395	1,942	20	16,104
Miscellaneous	-	-	-	-	-	-	-
Office	2,766	1,210	142	129	395	357	4,999
Program costs	95	30	6	20	-	36	187
Purchases services - client	-	-	-	-	-	-	-
Purchases services - non client	-	-	-	-	-	-	-
Salaries	12,836	25,181	7,344	7,344	14,757	10,097	77,559
Staff training and recruitment	5	217	-	-	-	42	264
Staff travel	1,043	501	217	217	306	208	2,492
Total Expenditures	23,485	39,112	10,000	10,000	19,110	10,760	112,467
Excess of Revenue over Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Point in Time Centre for Children, Youth and Parents
Supplementary Financial Information
(Unaudited)
For the year ended March 31, 2017

(continued from Page 5)

	CKL Childcare	CKL Beststart	Administration	Other	Subtotal - Other Programs	GRAND TOTAL
Revenues						
Ministry of Children and Youth Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,393,773
Allocated central administration	-	-	166,008	1,980	167,988	167,988
City of Kawartha Lakes	284,699	96,953	-	48,880	430,532	430,532
Rent revenue	-	-	6,000	-	6,000	6,000
Hard to Serve revenue	-	-	-	11,804	11,804	11,804
HST recoveries	-	-	15,354	11,062	26,416	26,416
Other recoveries	-	-	14,126	43,985	58,111	74,871
Other revenue	-	-	-	63,868	63,868	68,318
Total Revenues	284,699	96,953	201,488	181,579	764,719	2,179,702
Expenses						
Advertising and promotion	693	427	14,874	1,709	17,703	48,728
Allocated central administration	23,763	11,407	-	2,542	37,712	167,988
Asset purchases (disposals)	-	-	-	61,253	61,253	61,253
Building Accommodation	4,252	3,903	27,971	2,409	38,535	133,630
Miscellaneous	-	-	6,062	10	6,072	6,249
Office	12,017	3,614	13,405	(3,694)	25,342	81,485
Program costs	1,337	1,137	105	97,408	99,987	123,862
Purchases services - client	35,560	-	-	-	35,560	54,844
Purchases services - non client	-	-	17,857	5,077	22,934	69,322
Salaries	202,219	74,988	119,993	28,539	425,739	1,388,778
Staff training and recruitment	1,288	156	180	604	2,228	16,067
Staff travel	3,570	1,321	1,041	1,769	7,701	43,543
Total Expenditures	284,699	96,953	201,488	197,626	780,766	2,195,749
Excess of Revenue over Expenditures	\$ -	\$ -	\$ -	\$ (16,047)	\$ (16,047)	\$ (16,047)

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

March 31, 2017

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.

**Point in Time Centre for
Children, Youth and Parents
Financial Statements**
For the year ended March 31, 2017

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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, 2017, 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. Therefore, we were not able to determine whether any adjustments might be necessary to revenues other than grants, excess of revenue over expense and cash flows from operations for the years ended March 31, 2016 and 2017, assets as at March 31, 2016 and 2017 and fund balances as at April 1 and March 31 for both the 2016 and 2017 years. Our audit opinion on the financial statements for the year ended March 31, 2017 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, 2017 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 Professional Accountants, Licensed Public Accountants

Peterborough, Ontario
May 30, 2017

Point in Time Centre for Children, Youth and Parents

Statement of Financial Position

March 31 2017 2016

Assets

Current

Cash and bank (Note 2)	\$ 557,960	\$ 420,840
Short-term investments (Note 3)	320,659	303,389
Accounts receivable	44,238	32,940
Prepaid expenses	4,130	3,979
	926,987	761,148

Capital assets (Note 4)	634,881	611,185
	\$ 1,561,868	\$ 1,372,333

Liabilities and Net Assets

Current

Accounts payable and accrued liabilities (Note 5)	\$ 107,590	\$ 115,152
Deferred revenue	297,845	170,490
Current portion of long-term debt (Note 6)	11,754	9,101
	417,189	294,743

Long-term debt (Note 6)	46,145	-
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Deferred contributions relating to capital assets (Note 7)	362,925	376,984
	826,259	671,727

Net assets

Internally restricted		
Net assets invested in capital assets	214,057	225,100
Other internally restricted (Note 8)	521,552	475,506
Unrestricted	-	-
	735,609	700,606

\$ 1,561,868 \$ 1,372,333

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 2017	Total 2016
Net assets, beginning of year	\$ 225,100	\$ 475,506	\$ -	\$ 700,606	\$ 648,822
Excess of revenues over expenses (expenses over revenues) for the year	(51,694)	-	86,697	35,003	51,784
Investment in capital assets					
- purchases	97,449	-	(97,449)	-	-
- proceeds on disposal of capital assets	(8,000)	-	8,000	-	-
- financing received	(61,743)	-	61,743	-	-
- principal payments on debt	12,945	-	(12,945)	-	-
Interfund transfers (Note 8)	-	46,046	(46,046)	-	-
Net assets, end of year	\$ 214,057	\$ 521,552	\$ -	\$ 735,609	\$ 700,606

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

For the year ended March 31	2017	2016
Revenue		
Ministry of Children and Youth Services	\$ 1,393,773	\$ 1,384,723
City of Kawartha Lakes revenue	430,532	424,148
Rental revenue	6,000	6,000
Hard to Serve recoveries	11,804	14,386
HST recoveries	26,416	30,098
Other recoveries	74,871	61,959
Other revenue	68,318	115,792
	<u>2,011,714</u>	<u>2,037,106</u>
Expenses		
Advertising and promotion	48,811	49,022
Amortization	59,344	63,371
Building accommodation	133,630	117,645
Miscellaneous	6,249	5,683
Office	41,487	92,193
Program costs	123,862	113,518
Purchased services - client	54,844	70,720
Purchased services - non-client	69,354	73,804
Salaries and benefits	1,388,778	1,331,367
Staff training and recruitment	16,067	19,558
Staff travel	41,935	48,441
	<u>1,984,361</u>	<u>1,985,322</u>
	27,353	51,784
Gain on disposal of capital assets	<u>7,650</u>	-
Excess of revenues over expenses for the year	<u>\$ 35,003</u>	<u>\$ 51,784</u>

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

For the year ended March 31	2017	2016
Cash provided by (used in)		
Operating activities		
Excess of revenue over expenses for the year	\$ 35,003	\$ 51,784
Items not involving cash		
Amortization of capital assets	73,403	77,430
Amortization of deferred contributions	(14,059)	(14,059)
Gain on disposal of capital assets	(7,650)	-
	<u>86,697</u>	<u>115,155</u>
Changes in non-cash working capital balances		
Accounts receivable	(11,298)	1,043
Prepaid expenses	(151)	6,054
Accounts payable and accrued liabilities	(7,562)	(3,157)
Deferred revenue	<u>127,355</u>	<u>(79,913)</u>
	<u>195,041</u>	<u>39,182</u>
Investing activities		
Purchase of capital assets	(97,449)	(25,000)
Proceeds on disposal of capital assets	8,000	-
Short-term investments	<u>(17,270)</u>	<u>(2,769)</u>
	<u>(106,719)</u>	<u>(27,769)</u>
Financing activities		
Advances of long-term debt	61,743	-
Repayment of long-term debt	<u>(12,945)</u>	<u>(13,444)</u>
	<u>48,798</u>	<u>(13,444)</u>
Increase (decrease) in cash during the year	137,120	(2,031)
Cash and bank, beginning of year	<u>420,840</u>	<u>422,871</u>
Cash and bank, end of year	\$ 557,960	\$ 420,840

Point in Time Centre for Children, Youth and Parents

Notes to Financial Statements

March 31, 2017

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, 2017

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, 2017 the organization had not drawn on this facility.

3. Short-term Investments

Short-term investments consist of three GIC's held at one chartered bank. The GIC's earn interest at rates ranging between 0.55 and 0.75% and mature between April and July 2017.

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

March 31, 2017

4. Capital Assets

	2017		2016	
	Cost	Accumulated Amortization	Cost	Accumulated Amortization
Land	\$ 25,000	\$ -	\$ 25,000	\$ -
Building	744,918	268,744	744,918	250,076
Computer equipment	87,018	44,609	274,528	240,282
Furniture and fixtures	107,456	90,983	103,358	87,112
Automotive equipment	295,990	221,165	258,988	218,137
Leasehold improvements	8,406	8,406	8,406	8,406
	<u>\$ 1,268,788</u>	<u>\$ 633,907</u>	<u>\$ 1,415,198</u>	<u>\$ 804,013</u>
Net book value		<u>\$ 634,881</u>		<u>\$ 611,185</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 \$24,948 (2016 - \$17,294).

Point in Time Centre for Children, Youth and Parents

Notes to Financial Statements

March 31, 2017

6. Long-term Debt

	2017	2016
Loan payable, 4.29%, payable in monthly installments of \$733, due November 2021, secured by vehicle with a net book value of \$29,081	\$ 37,130	\$ -
Loan payable, 0.50%, payable in monthly installments of \$375, due November 2021, secured by vehicle with a net book value of \$22,762	20,769	-
Loan payable, 0.50%, payable in monthly installments of \$552, due November 2016, secured by vehicle with a net book value of \$nil	-	4,406
Loan payable, 0.50%, payable in monthly installments of \$588, due November 2016, secured by vehicle with a net book value of \$nil	-	4,695
	57,899	9,101
Less: current portion	(11,754)	(9,101)
	\$ 46,145	\$ -

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

2018	\$ 11,754
2019	12,097
2020	12,455
2021	12,827
2022	8,766
Total	\$ 57,899

7. Deferred Contributions Relating to Capital Assets

	2017	2016
	Cost	Accumulated Amortization
Deferred contributions	\$ 593,532	\$ 230,607
Net book value	\$ 362,925	\$ 376,984

Point in Time Centre for Children, Youth and Parents

Notes to Financial Statements

March 31, 2017

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.

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.

11. Comparative Amounts

Comparative amounts presented in the financial statements have been restated to conform to the current year's presentation.
