



Financial Statements

(Unaudited - see Notice to Reader)

Bipolar Disorder Society of British Columbia

March 31, 2016

Contents

	Page
Notice to Reader	1
Statements of Operations and Changes in Net Assets	2
Statement of Financial Position	3
Notes to the Financial Statements	4
Schedule of Program Expenses	5
Schedule of Operating Expenses	5

Notice to Reader

Grant Thornton LLP

3rd Floor
888 Fort Street
Victoria, BC
V8W 1H8

T +1 250 383 4191
F +1 250 381 4623
www.GrantThornton.ca

On the basis of information provided by the organization, we have compiled the statement of financial position of Bipolar Disorder Society of British Columbia as at March 31, 2016 and the statements of operations and changes in net assets for the year then ended.

We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon.

Readers are cautioned that these statements may not be appropriate for their purposes.

Victoria, Canada
August 4, 2016

Grant Thornton LLP

Chartered Professional Accountants

Bipolar Disorder Society of British Columbia

Statements of Operations and Changes in Net Assets

(Unaudited - see Notice to Reader)

Year ended March 31

	2016	2015
Revenue		
Donations and grants	\$ 173,332	\$ 142,993
Interest	22	16
Community support	<u>16,887</u>	<u>724</u>
	<u>190,241</u>	<u>143,733</u>
Expenses		
Program expenses (Schedule 1)	144,942	100,818
Operating expenses (Schedule 2)	<u>44,244</u>	<u>47,099</u>
	<u>189,186</u>	<u>147,917</u>
Excess (deficiency) of revenue over expenses	<u>\$ 1,055</u>	<u>\$ (4,184)</u>
<hr/>		
(Deficiency) net assets, beginning of year	\$ (209)	\$ 3,975
Excess (deficiency) of revenue over expenses	<u>1,055</u>	<u>(4,184)</u>
Net assets (deficiency), end of year	<u>\$ 846</u>	<u>\$ (209)</u>

Bipolar Disorder Society of British Columbia

Statement of Financial Position

(Unaudited - see Notice to Reader)

March 31

2016

2015

Assets

Current

Cash

\$ 30,116 \$ 23,543

Liabilities

Current

Payables and accruals

\$ 11,270 \$ 5,752

Deferred revenue (Note 3)

18,000 18,000

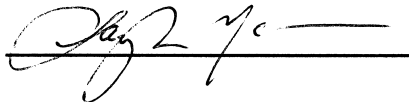
29,270 23,752

Net Assets

846 (209)

\$ 30,116 \$ 23,543

On behalf of the Board

 Member

 Member

Bipolar Disorder Society of British Columbia

Notes to the Financial Statements

(Unaudited - see Notice to Reader)
March 31, 2016

1. Purpose of the Society

The Society aims to increase awareness among the general population, local and provincial governments, educators, youth and others about bipolar disorder.

The Society is incorporated under the Society Act of British Columbia. As a Canadian Registered Charity, the Society is exempt from income tax and may issue receipts for charitable donations.

2. Significant accounting policy

Donations-in-kind

The Society records donated materials, services and facilities in those cases where:

- the Society controls the way they are used;
- there is a measurable basis for arriving at fair value; and
- the services are essential services, which would normally be purchased and paid for if not donated.

The Society would not be able to carry out its activities without the services of the many volunteers who donate a considerable number of hours. Because of the difficulty of compiling these hours, contributed services are not recognized in the financial statements.

3. Deferred revenue

Included in deferred revenue is funding received in the amounts of \$18,000 (2015: \$18,000) from the British Columbia Gaming Commission towards programs for the 2016-2017 fiscal year.

Bipolar Disorder Society of British Columbia

Schedules to the Financial Statements

(Unaudited - see Notice to Reader)

Year ended March 31

2016

2015

Schedule of program expenses

Schedule 1

Delivery	\$ 108,816	\$ 82,149
Design and development	10,326	1,096
Handouts and education material	94	53
Office expense	3,297	478
Program insurance	1,061	1,061
Promotion	7,821	9,296
Refreshments	219	278
Room rental	4,262	3,720
Presenter development & training	1,512	2,030
Technology and website	7,534	657
	<u>144,942</u>	<u>100,818</u>

Schedule of operating expenses

Schedule 2

Accounting and legal	\$ 5,598	\$ 4,516
Contract personnel	37,729	37,623
Interest and bank charges	360	399
Office	557	4,561
	<u>44,244</u>	<u>47,099</u>
