

Financial Statements

(Unaudited - see Notice to Reader)

Bipolar Disorder Society of British Columbia

March 31, 2013

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, 2013 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
November 14, 2013

Grant Thornton LLP

Chartered Accountants

Bipolar Disorder Society of British Columbia

Statements of Operations and Changes in Net Assets

(Unaudited - see Notice to Reader)

Year ended March 31	2013	2012
Revenues		
Donations, individual and corporate	\$ 86,662	\$ 38,550
Interest	25	5
Internal, events	687	5,256
Memberships	90	480
Program income	328	188
	87,792	44,479
Expenses		
Program expenses (Schedule 1)	57,658	23,473
Operating expenses (Schedule 2)	25,680	20,677
Excess of revenues over expenses	\$ 4,454	\$ 329
<hr/>		
Net assets, beginning of year	\$ 6,920	\$ 6,591
Excess of revenues over expenses	4,454	329
Net assets, end of year	\$ 11,374	\$ 6,920

See accompanying notes and schedules to the financial statements.

Bipolar Disorder Society of British Columbia Statement of Financial Position

(Unaudited - see Notice to Reader)

March 31

2013

2012

Assets

Current

Cash

\$ 30,674

\$ 30,482

Receivables

-

188

\$ 30,674

\$ 30,670

Liabilities

Current

Payables and accruals

\$ 1,300

\$ 750

Deferred revenue (Note 3)

18,000

23,000

19,300

23,750

Fund balances

Net Assets

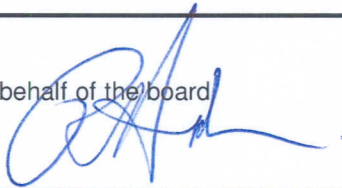
11,374

6,920

\$ 30,674

\$ 30,670

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, 2013

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 (2012: \$18,000) from British Columbia Gaming Commission and \$0 (2012: \$5,000) from the RBC Foundation towards programs for 2013-2014 (2012-2013) fiscal year.

Bipolar Disorder Society of British Columbia Schedules to the Financial Statements

(Unaudited - see Notice to Reader)
Year ended March 31

Schedule of program expenses	Schedule 1	
	2013	2012
Delivery	\$ 29,690	\$ 15,410
Design and development	10,686	6,387
Technology and website	705	1,056
Promotion	2,926	620
Handouts & education material	10,352	-
Office expense	1,126	-
Program Insurance	1,000	-
Room rental	1,173	-
	<u>\$ 57,658</u>	<u>\$ 23,473</u>

Schedule of operating expenses	Schedule 2	
	2013	2012
Accounting and legal	\$ 1,300	\$ 830
Interest and bank charges	32	74
Events	-	902
Office	348	521
Personnel	24,000	18,000
Telephone	-	350
	<u>\$ 25,680</u>	<u>\$ 20,677</u>
