



Financial Statements

(Unaudited - see Notice to Reader)

Stigma-Free Society (formerly, Bipolar Disorder
Society of British Columbia)

March 31, 2017

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Notice to Reader

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On the basis of information provided by the organization, we have compiled the statement of financial position of Stigma-Free Society (formerly, Bipolar Disorder Society of British Columbia) as at March 31, 2017 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
September 27, 2017

Grant Thornton LLP

Chartered Professional Accountants

Stigma-Free Society
(formerly, Bipolar Disorder Society of British Columbia)
Statements of Operations and Changes in Net Assets

(Unaudited - see Notice to Reader)

Year ended March 31	2017	2016
Revenue		
Donations and grants	\$ 176,166	\$ 173,332
Community support	12,898	16,887
Interest	<u>12</u>	<u>22</u>
	<u>189,076</u>	<u>190,241</u>
Expenses		
Program expenses (Schedule 1)	143,963	153,876
Operating expenses (Schedule 2)	<u>42,109</u>	<u>35,310</u>
	<u>186,072</u>	<u>189,186</u>
Excess of revenue over expenses	<u>\$ 3,004</u>	<u>\$ 1,055</u>
<hr/>		
Net assets (deficiency), beginning of year	\$ 846	\$ (209)
Excess of revenue over expenses	<u>3,004</u>	<u>1,055</u>
Net assets, end of year	<u>\$ 3,850</u>	<u>\$ 846</u>

Stigma-Free Society
(formerly, Bipolar Disorder Society of British Columbia)
Statement of Financial Position

(Unaudited - see Notice to Reader)

March 31

2017

2016

Assets

Current

Cash

\$ 46,896 \$ 30,116

Prepaid expenses

1,156 -

\$ 48,052 \$ 30,116

Liabilities

Current

Payables and accruals

\$ 11,877 \$ 11,270

Deferred revenue (Note 3)

32,325 18,000


44,202 29,270

Net Assets

3,850 846

\$ 48,052 \$ 30,116

On behalf of the Board

 Member

 Member

Stigma-Free Society (formerly, Bipolar Disorder Society of British Columbia) Notes to the Financial Statements

(Unaudited - see Notice to Reader)
March 31, 2017

1. Purpose of the Society

The Society aims to increase awareness, understanding and acceptance among the general population including youth in schools, businesses/organizations and the public in geographical areas about stigma with a focus on mental health.

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 \$32,325 (2016: \$18,000) from the British Columbia Gaming Commission and Coast Mental Health towards programs for the 2017-2018 fiscal year.

Stigma-Free Society
(formerly, Bipolar Disorder Society of British Columbia)
Schedules to the Financial Statements

(Unaudited - see Notice to Reader)

Year ended March 31

2017

2016

Schedule of program expenses

Schedule 1

Delivery	\$ 114,799	\$ 117,750
Design and development	5,265	226
Handouts and educational material	384	94
Office expense	3,114	3,297
Presenter development and training	1,795	11,612
Program insurance	2,250	1,061
Promotion	7,677	7,821
Refreshments	2,086	219
Room rental	4,298	4,262
Technology and website	2,295	7,534
	<u>\$ 143,963</u>	<u>\$ 153,876</u>

Schedule of operating expenses

Schedule 2

Accounting and legal	\$ 5,078	\$ 5,598
Contract personnel	35,946	28,795
Interest and bank charges	140	360
Office	945	557
	<u>\$ 42,109</u>	<u>\$ 35,310</u>
