

**International Society of  
Addiction Medicine Inc.**  
**Financial Statements**  
For the year ended December 31, 2013  
(Unaudited - see Notice to Reader)

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## Notice to Reader

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On the basis of information provided by management, we have compiled the statement of financial position of International Society of Addiction Medicine Inc. as at December 31, 2013 and the statement of operations and 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.

*BDO Canada LLP*

Chartered Accountants

Calgary, Alberta  
April 10, 2014

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**International Society of Addiction Medicine Inc.**  
**Statement of Financial Position**  
**(Unaudited - see Notice to Reader)**

<u>As at December 31</u>	<u>2013</u>	<u>2012</u>
<b>Assets</b>		
Current		
Cash	\$ 267,399	\$ 294,506
	<u>267,399</u>	<u>294,506</u>
Equipment	<u>758</u>	<u>1,084</u>
	<u>\$ 268,157</u>	<u>\$ 295,590</u>
<b>Liabilities and Net Assets</b>		
Current		
Accounts payable and accrued liabilities	\$ 5,269	\$ 5,267
Unrestricted net assets	207,810	235,245
Internally restricted net assets	<u>55,078</u>	<u>55,078</u>
	<u>262,888</u>	<u>290,323</u>
	<u>\$ 268,157</u>	<u>\$ 295,590</u>

**International Society of Addiction Medicine Inc.**  
**Statement of Operations and Net Assets**  
(Unaudited - see Notice to Reader)

For the year ended December 31	2013	2012
<b>Revenue</b>		
Donations	\$ 44,794	\$ 76,832
Exam fees	4,320	2,811
Interest	209	275
Member dues	11,042	12,426
Grants	51,038	33,287
	<u>111,403</u>	<u>125,631</u>
<b>Expenses</b>		
Administrative services	21,670	20,014
Amortization	326	464
Bank charges	148	1,289
Conferences	117,504	155,267
Exam costs	-	600
Office supplies	10,861	2,281
Professional fees	4,113	4,446
Special projects	3,605	1,911
Travel	2,356	3,434
	<u>160,583</u>	<u>189,706</u>
Deficiency of revenues over expenditures before other items	(49,180)	(64,075)
Gain (loss) on foreign exchange	<u>21,745</u>	<u>(4,040)</u>
Deficiency of revenues over expenditures	→ <u>(27,435)</u>	(68,115) <i>non profit!</i>
Net assets, beginning of year	<u>290,323</u>	<u>358,438</u>
<b>Net assets, end of year</b>	<u>\$ 262,888</u>	<u>\$ 290,323</u>