

# **Community Living British Columbia**

## **2020/21 Annual Service Plan Report**



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## Board Chair's Accountability Statement



The *Community Living British Columbia 2020/21 Annual Service Plan Report* compares the corporation's actual results to the expected results identified in the *2020/21 – 2022/23 Service Plan* created in February 2020. The board is accountable for those results as reported.

[Michael J. Prince]

A handwritten signature in black ink that reads "Michael Prince".

Board Chair  
August 6, 2021

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## Letter from the Board Chair & CEO

We are pleased to present the Community Living BC 2020/21 Annual Service Plan Report summarizing the accomplishments of the past year.

We must begin our report by acknowledging the extraordinary circumstances presented by the world-wide COVID-19 pandemic. The pandemic has impacted those we serve in significant ways and presented challenges for continuing services. Thanks to the determination of staff and service providers, and unprecedented collaboration with individuals, families, provincial partners, and government, CLBC successfully prioritized service continuity, family resilience, and reducing isolation for individuals, in order to maintain individuals' health and safety. While not all performance targets were met in 2020/21, CLBC quickly adapted in response to the pandemic and provided individuals and families with flexible supports during a prolonged global crisis.

In March 2020, CLBC launched an emergency response plan that included frequent communications related to safety and services, regular meetings with provincial partners, and implementation of a range of initiatives to deliver emergency funding, support safe connections and promote responsiveness and flexibility to support the resiliency of individuals, families and service providers.

While undertaking these emergency efforts, CLBC staff adopted remote technologies to continue essential services to more than 24,500 eligible individuals. CLBC developed safe virtual welcome workshops and provided planning services to 1,131 individuals who became eligible. CLBC also provided new or additional services to 3,398 individuals.

CLBC also focused on advancing the priorities of its [2020/21 Mandate letter](#). To support its commitment to reconciliation with Indigenous peoples, CLBC created a new role, Executive Director of Indigenous Relations, who is helping CLBC to establish partnerships and improve access to culturally sensitive services.

CLBC will continue to support the implementation of the [Re-Imagining Community Inclusion Report](#) and has begun consultation with those it serves to develop its next strategic plan. Despite the challenges of the past year, CLBC believes the resiliency, innovation and collaboration of the past year provide exciting new opportunities to achieve our vision.

With this report, we affirm our ongoing commitment to our vision and mandate, and to high standards of public accountability. We are grateful to all those who are supporting CLBC to achieve these goals.

Michael J. Prince



Board Chair, Community Living BC  
August 6, 2021

Ross Chilton



CEO, Community Living BC  
August 6, 2021

## Purpose of the Annual Service Plan Report

The Annual Service Plan Report is designed to meet the requirements of the [Budget Transparency and Accountability Act](#) (BTAA), which sets out the legislative framework for planning, reporting and accountability for Government organizations. Under the BTAA, the Crown Corporation's Board is required to report on the actual results of the Crown's performance related to the forecasted targets documented in the previous year's Service Plan.

## Purpose of the Organization

Community Living British Columbia (CLBC) is a Crown Corporation whose mandate is to fund supports to eligible individuals to participate fully in their communities in meaningful ways. CLBC's work supports people to live lives filled with possibilities in welcoming communities.

CLBC is accountable to the Legislature through the [Ministry of Social Development and Poverty Reduction](#) (SDPR). The [Community Living Authority Act](#) and [Community Living Authority Regulation](#) define two groups of individuals who are eligible for CLBC services:

- Adults with a developmental disability, and
- Adults who are diagnosed with fetal alcohol spectrum disorder or an autism spectrum disorder, and who have significant limitations in adaptive functioning.

CLBC's Board of Directors provides strategic, planning and budgetary oversight in accordance with the [Community Living Authority Act](#), and establishes the corporation's vision, mission and values. Transparency in governance and operations is provided through the board's [Strategic Plan, Service Plan](#) and [Annual Service Plan Report](#), which are prepared for government and are available to the public. The Provincial Advisory Committee and regional Community Councils ensure two-way communication with the communities we serve.

CLBC employees support individuals and families to plan and connect to community and services and are responsible for developing, funding, and monitoring services. A range of residential, employment, community inclusion and respite services are delivered through contracts with service providers and person-centred societies, or through individualized funding agreements. The quality of services is maintained through various quality assurance and contracting reporting requirements.

## Strategic Direction

The strategic direction set by Government in 2017, and expanded upon in the Board Chair's 2020 [Mandate Letter](#) from the Minister responsible, shaped the goals, objectives, performance measures and financial plan outlined in the [2020/21 Community Living BC Service Plan](#) and actual results reported on in this annual report.

The global COVID-19 pandemic resulted in many shifts in priorities, structures, and operations across the public sector. Any changes to Community Living BC goals, objectives, performance

measures or financial plan to align with the strategic direction established by Government in late 2020 are presented in the 2021/22 Service Plan.

## Operating Environment

### Caseload Growth and Demographic Trends

The most significant drivers impacting CLBC's operations continue to be the number of new people establishing eligibility and an increasing number of requests for services. By March 31, 2021, 24,520 adults were registered for CLBC services, a net increase of 1,131 individuals, which represents an increase of 4.8 percent over the previous year<sup>1</sup> and 29.9 percent over five years<sup>2</sup>. This growth rate is a result of several factors including general population growth, advances in health care, extended life expectancy, and increased referral rates of youth to CLBC.

### Non-Caseload Related Drivers

The increase in demand for services is driven by: young adults wanting to live full lives and gain greater independence; better identification of the support needs of adults with complex needs; increasing support requirements for individuals who are aging; and families, including those who are aging, who need greater assistance in caring for their adult family member.

To assist CLBC in meeting the growth in demand for services, the provincial government increased funding commitments to CLBC by \$52.3 million in 2020/21.

### COVID-19 Pandemic

The COVID-19 pandemic continued to have a significant impact on the individuals and families that CLBC serves, as well as how CLBC delivered services in 2020/21. CLBC worked closely with service providers in response to changing needs that resulted from the pandemic and to ensure the ongoing health and safety of the individuals CLBC serves and those who support them. Following guidance and directives from the [Office of the Provincial Health Officer](#), CLBC modified services to enable individuals to stay home and limit their contacts. Community-based services and supports were scaled back and delivered in different ways, and staffed residential services were enhanced.

As part of [BC's Restart](#), the BC Government's COVID-19 Action Plan, CLBC distributed \$19.9 million in temporary emergency funding assisting service providers to maintain essential, residential services and to home sharing providers who often increased their support. CLBC issued interim guidance to support individuals, families, and service providers throughout the pandemic, including greater flexibility in the use of individualized funding to support families needing respite. Service providers demonstrated their responsiveness by adapting services to comply with the new guidance and directives from the Office of the Provincial Health Officer and [WorkSafeBC](#).

The Re-Imagining Community Inclusion Implementation Steering Committee shifted its focus to COVID-19 response and met weekly with the [Ministry of Social Development and Poverty Reduction](#) and a Deputy Provincial Health Officer. After the first wave of the pandemic, CLBC and service providers implemented safety plans for the re-opening of services. At the end of

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<sup>1</sup> The data refers to the period from April 1, 2020 to March 31, 2021.

<sup>2</sup> The data refers to the period from April 1, 2016 to March 31, 2021.

fiscal year 2020/21, CLBC continued to modify services in order to comply with orders of the Provincial Health Officer.

Adaptations to services, job loss and reduced access to community supports due to the pandemic exacerbated feelings of social isolation and vulnerability among individuals and increased caregiving responsibilities for families. CLBC worked with government, sector partners and self-advocacy groups to address these issues, enhancing social connection, and support for individuals and families. Through the [Stronger BC Economic Recovery Plan](#), funds have been invested to support individuals who have lost their jobs to find work again and to increase individuals' digital literacy.

The COVID-19 pandemic impacted some of the results in this report. CLBC suspended some aspects of its normal business operations, including some data collection (e.g. the *include Me!* quality of life surveying<sup>3</sup>), as CLBC and service providers focused on managing the impact of the COVID-19 pandemic while continuing to provide essential services. The gaps in reporting data and the variances to the performance measures are identified in the discussions of results.

## **2020/21 Economic Statement**

British Columbia's economy declined in 2020, as the negative impacts from the COVID-19 pandemic pushed economies all over the world into deep recessions. B.C.'s real GDP contraction of 3.8 per cent was the fourth smallest among provinces (behind Prince Edward Island, Nova Scotia, and New Brunswick). The decline in B.C.'s real GDP was almost entirely driven by service-producing industries, while goods-producing industries had modest declines. Output in the arts, entertainment and recreation, accommodation and food services and transportation were some of the main drivers of the decrease in the service sector. In B.C.'s goods producing sector declines in manufacturing and natural resources were partially offset by increases in the construction sector. Employment in B.C. decreased by 6.6 per cent in 2020. However, wages and salaries remained relatively stable compared to 2019 as low wage workers accounted for the majority of job losses. Retail trade increased by 1.3 per cent in 2020, while consumer prices increased by 0.8 per cent. Residential construction activity slowed but remained relatively strong, with housing starts declining in 2020 after experiencing all-time highs in 2019. In contrast, after declining for three consecutive years home sales reached record levels in late 2020. On the external front, global international trade experienced significant disruptions as the pandemic unfolded. B.C.'s international merchandise exports contracted in 2020 reflecting a combination of weaker global demand and lower commodity prices.

## **Report on Performance: Goals, Objectives, Measures and Targets**

CLBC worked with the [Ministry of Social Development and Poverty Reduction](#) and community partners to plan for the implementation of a ten-year vision for BC's community living sector, based on the [2019 Re-Imagining Community Inclusion \(RCI\)](#) report. Implementation of the vision will improve services to individuals and their families and better enable them to participate in their communities in meaningful ways.

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<sup>3</sup> CLBC's *include Me!* initiative, which includes a quality of life framework and survey instrument, measures, and aims to improve individuals' quality of life.



CLBC reports on annual performance against targets established in its [2020/21 Service Plan](#), using nine performance measures assigned to four goals. In some instances, such as those related to employment supports, measures apply to more than one goal.

The performance measures align with government direction and our organizational objectives and are linked to the context and priorities in the [2017-20 CLBC Strategic Plan](#).

**Goal 1: Support individuals to achieve better outcomes.**

CLBC works to improve individuals’ quality of life outcomes and create opportunities for them to reach their full potential through an array of supports and services, which include planning supports, connecting individuals with community resources and funding of services to meet disability related needs. Focused work in areas of employment, housing, and better supporting individuals with multiple, complex needs will continue for the term of this plan, along with a focus on better serving Indigenous individuals.

This goal reflects the importance that CLBC places on supporting individuals to achieve their personal goals, while also meeting their disability-related needs. It supports the B.C. government’s commitment to deliver high quality services that British Columbians can count on, and to build a strong, innovative economy that works for everyone by improving individuals’ participation in employment.

**Objective 1.1: Individuals have increased access to a range of home support options.**

**Key Highlights**

- Increased rates (for the second year in a row) for home sharing providers to increase the sustainability of home sharing and support the BC Government’s and CLBC’s efforts to make improvements to shared living.
- Collaborated with [Inclusion BC](#) to develop and launch the new [Key To Home website](#), including inclusive housing planning and awareness tools as part of a strategy to increase the availability of inclusive housing.
- Participated in Housing Central, Canada’s largest housing conference to raise awareness among non-profit housing providers, local governments, and developers about the housing-related needs of individuals.

Performance Measure	2019/20 Actuals	2020/21 Target	2020/21 Actuals	2021/22 Target	2022/23 Target
1.1 Percentage of individuals who are living in their own home through supports for independent living <sup>1</sup>	9.0%	9.4%	9.3%	10.0%	11.0%

<sup>1</sup>Data Source: The PARIS information management system and the My Workspace contract management system. Data is validated through regular contract management processes.

## Discussion of Results

1.1 The percentage of those who live in their own homes with supported daily living services is one indicator of success in meeting the needs of individuals who want to live more independently, rather than in home sharing or staffed home support services. Housing research completed for the CLBC-Inclusion BC Inclusive Housing Task Force shows that the majority of individuals CLBC serves prefer to live in their own homes with supported living services, which is reflected in the steady increase in the performance of this measure over time. CLBC's *include me!* survey and data has previously indicated that satisfaction with housing correlates with higher quality of life, relative to those living in other types of residential services, in the areas of self-determination, rights, personal development and social inclusion.

Over the last year, CLBC continued to collaborate with key stakeholders within the community living sector, along with housing-related stakeholders, in the development of inclusive housing planning and awareness tools that are aimed to increase the development of inclusive housing. Some of the individuals CLBC supports aspire to live more independently yet were reluctant to live on their own this year due to the COVID-19 pandemic and chose to move back to their family home. This is reflected in the 2020/21 Actual result, which was slightly below the target. CLBC is pleased with the consistent uptake in the use of supports for independent living even with the adjustments to both service delivery and to people's lives resulting from the COVID-19 pandemic.

### **Objective 1.2: Individuals have greater access to employment opportunities.**

#### **Key Highlights**

- CLBC completed the pilot of the new L.I.F.E-based service at the end of 2020, which included five agencies in the Lower Mainland and on Vancouver Island. This service is designed to support people in achieving their goals in learning, inclusion, friendship, and employment. In addition, this service helps to respond to individuals and families who have indicated an interest in pursuing employment and a need for a more holistic service approach. Expansion to other regions of the province will begin in late 2021.
- CLBC, with funds from the [Stronger BC Economic Recovery Plan](#), invested \$9.7 million in employment services to support people who lost employment due to the pandemic to get back to work. CLBC partnered with [Inclusion BC](#) to administer this support.
- Additionally, \$300,000, provided from the [Stronger BC Economic Recovery Plan](#), enabled CLBC, working with the [Immigration Services Society of BC](#), to support people to increase their digital literacy, increase employability and to better participate in online activities.

Performance Measure	2019/20 Actuals	2020/21 Target	2020/21 Actuals	2021/22 Target	2022/23 Target
1.2a Percentage of individuals younger than 65 reporting current employment income. <sup>1</sup>	23.9%	26.0%	22.9%	27.5%	29.0%
1.2b Percentage of individuals supported by CLBC-funded employment services reporting current employment that retained employment for a period of one year or more. <sup>2</sup>	81%	77%	75%	76%	76%

<sup>1</sup> Data source: ICM, BC Disability Assistance

<sup>2</sup> Data Source: The CLBC Periodic Report for Employment Services

## Discussion of Results

1.2a: This measure reports on the percentage of working-aged individuals who are successful in finding employment and who report employment income through BC Disability Assistance.<sup>4</sup> It indicates the extent to which individuals are participating in their community through employment and links to improved quality of life outcomes in areas such as social inclusion, self-determination, personal development and financial well-being.

The percentage of individuals that CLBC supports and who report employment income has steadily increased since the [Community Action Employment Plan](#) was launched in 2012/13. The COVID-19 pandemic had a significant impact on employment for many of these individuals which contributed to the 2020/21 results. The lack of a more significant decline in reporting employment income is likely attributable to several factors:

- Temporary job loss is not reflected in the results because the measure captures the number of individuals reporting income at any time during the year.
- Many individuals that CLBC supports are employed in sectors that continued to operate throughout the pandemic with short term interruptions.
- While a decline in reporting employment income was observed early in the pandemic, a rebound occurred later, suggesting that federal and provincial programs were successful in providing income security for vulnerable workers.

1.2b: This measure is an indicator of employment stability for individuals finding work with the support of a CLBC-funded employment services. The measure speaks to the quality of CLBC’s employment services helping individuals find and keep jobs and overall satisfaction of both the employee and employer.

<sup>4</sup> Note that this measure may exclude individuals who have exited BC Disability Assistance or who may not be reporting their employment income. It is also subject to variation resulting from changes in administrative practices related to BC Disability Assistance.

The 2020/21 results show that 75 percent of the individuals who were employed and reported employment income remained employed for a year or more, despite the impacts of the pandemic<sup>5</sup>.

The results are particularly positive considering the economic impact of the COVID-19 pandemic, which disproportionately affected the employment of individuals with developmental disabilities. The additional investment in employment services, with funding from the [Stronger BC Economic Recovery Plan](#), supported individuals, who lost their jobs due to the pandemic, to re-enter the workforce.

## **Goal 2: Strengthen relationships with individuals and families to better respond to their needs and improve their experience.**

CLBC values the importance of building strong relationships with individuals and families to better respond to their changing needs and concerns. CLBC recognizes the importance of strengthening relationships with Indigenous individuals and families and works to raise awareness of CLBC services among Indigenous individuals and families.

CLBC is committed to ensuring transitioning youth, older adults and their families have positive experiences; are well informed about CLBC; and are supported to access both CLBC-funded services and other services available to all citizens. This goal supports the BC government's commitment to deliver quality services that British Columbians can count on.

### **Objective 2.1: Individuals have stronger relationships with CLBC.**

#### **Key Highlights**

- CLBC continued working collaboratively with the Indigenous Advisory Committee to improve relationships with Indigenous peoples, their communities, and to align policies and practices with the [B.C. Declaration on the Rights of Indigenous Peoples Act](#) and the Truth and Reconciliation Commission of Canada: Calls to Action.
- CLBC created two new roles: [Executive Director of Indigenous Relations](#) (and an Indigenous Practice Advisor), to oversee the establishment of a new Indigenous Relations team that will increase cultural safety assure alignment with the [B.C. Declaration of the Rights of Indigenous Peoples Act](#).
- CLBC continued to build relationships with Indigenous communities by improving awareness of, and the delivery of supports and services, to Indigenous individuals both on and off reserve. CLBC's funding for service delivery in First Nations communities increased by \$1.5 million in 2020/21.
- CLBC provided increased flexibility in the use of individualized funding to support families needing respite from caregiving during the pandemic by allowing the purchase of a more diverse range of supports than is currently included in existing agreements.

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<sup>5</sup> CLBC surveyed employment service providers to gauge the impact of the COVID-19 pandemic in September 2021; CLBC Periodic Reporting to December 31, 2021.

Performance Measure(s)	2019/20 Actuals	2020/21 Target	2020/21 Actuals <sup>1</sup>	2021/22 Target	2022/23 Target
2.1 Percentage of families of transitioning youth who feel they understand what services and supports they can expect from CLBC	65%	67%	66%	69%	70%

Data Source: Targeted consumer surveys completed in 2020/21. The survey sample is made up of individuals and families who turned 19 years of age and completed a Guide to Support Allocation.

## Discussion of Results

Individuals and families have identified that the transparency of ensuring they know what they can expect from CLBC is a determinant of positive transitions and stronger relationships with CLBC. When people are fully informed, they are better equipped to make effective choices. This is particularly important for transitioning youth who have not yet accessed CLBC services.

Data collected shows 66 percent of families of transitioning youth feel they understood what services and supports they could expect from CLBC. While the target was not met, the results show a slight increase over the previous year and builds on progress made since 2018/19 with 58 percent of families feeling this way, when CLBC began implementing the new welcome and planning approach. Results over the last three years demonstrate CLBC’s continued effectiveness in informing individuals and families on funded services and natural supports that are available.

During the COVID-19 pandemic, CLBC adapted its approach by continuing to offer Welcome Workshops virtually to families and transitioning youth. The results suggest that CLBC’s modification to the welcome and planning approach have been effective in assisting families during the pandemic.

CLBC also continued to involve individuals, families and their representatives in evaluating, designing and implementing new policies, practices and services, including seeking their input into the development of interim guidance as part of CLBC’s COVID-19 Emergency response, and evaluating the pilot of the new L.I.F.E.-based service. As part of its response to the pandemic, CLBC also provided additional funding to the [Family Support Institute](#) to operate its family resource network, and the [Vela Microboard Society](#), which supports individuals and families using person-centred societies or individualized funding to access needed supports,

**Objective 2.2: CLBC’s planning process is useful for individuals and families.**

**Key Highlights.**

- During the pandemic, CLBC adapted its planning approach to a virtual environment using video conferencing platforms.
- CLBC significantly increased communications to families and individuals to ensure access to timely, accurate information, and participated in regular calls with a Deputy Provincial Health Officer.
- CLBC adopted interim measures, including online evaluations aiming to remove barriers for people establishing eligibility and accessing services during the pandemic. Examples include: allowing remote IQ assessments, allowing verbal consent for Services to Adults with Developmental Disabilities, and a new contract e-Authorization process allowing contracts to be electronically issued, signed, and returned to CLBC.

Performance Measure(s)	2019/20 Actuals	2020/21 Target	2020/21 Actuals <sup>1</sup>	2021/22 Target	2022/23 Target
2.2 Percentage of individuals and families who rate the quality of CLBC’s planning support as good or above	78%	77%	85%	78% <sup>6</sup>	78%

Data Source: Targeted Consumer Surveys completed in 2020/21.

**Discussion of Results**

Results of the targeted consumer survey showed 85 percent of individuals and families felt that the quality of CLBC’s planning support was good or better. CLBC exceeded its target for this performance measure which can be attributed to the revised planning approach and CLBC’s shift to offering online Welcome Workshops during the pandemic.

CLBC was pleased to maintain high levels of satisfaction with CLBC’s planning process despite the challenges created by the pandemic. While CLBC expected an upward trend in this measure following the implementation of this updated approach to planning, the target was set at a conservative level in 2020/21 due to the pandemic.

**Goal 3: Develop tools and streamline internal processes to support more efficient operations.**

CLBC’s tools and processes enable staff and service providers to plan, deliver and monitor supports and services to individuals and their families. Streamlined internal processes and effective information technology tools and systems enable staff to effectively and efficiently fulfill these roles thus improving individuals and families’ service experiences, while at the same time increasing staff satisfaction.

<sup>6</sup> Since the targets were set prior to the COVID-19 pandemic, they do not take into consideration the impact the pandemic would have on the measure’s performance. The targets will be revised in the next Service Plan to reflect up -to- date survey data.

This goal contributes to the BC government’s commitment to deliver quality services that British Columbians can count on.

**Objective 3.1: Improve business processes and tools to enable staff to be both consistent and timely in delivering services.**

**Key Highlights**

- Launched CLBC’s new internal intranet platform – myCLBC- which improves access to tools and resources while supporting staff to provide timely and responsive information to individuals and families.
- Completed the replacement of the Unified Communications Project; technology and communications tools to improve operational efficiency, accessibility, and mobility.
- Implemented changes such as new tools and processes that strengthen critical incident reporting for both CLBC staff and service providers.
- Completed the business process review to replace CLBC’s individual management system.
- Continued development and planning for the implementation of the Program Negotiations project in early 2021/22. The Program Negotiations project is intended to improve tools and processes for negotiating program budgets and administering contracts. Implementation was delayed in 2020/21 because of the impact of the pandemic on service providers and CLBC staff.

Performance Measure(s)	2019/20 Actuals	2020/21 Target	2020/21 Actuals	2021/22 Target	2022/23 Target
3.1 The average number of individuals who have a priority ranking score of 50 or greater, that have made a service request and have not received any CLBC services the past six months or longer	101	90	98	90	90

Data source: The Request for Service List through the PARIS information management system.

**Discussion of Results**

This indicator combines an estimation of relative service priority and time without service and measures the number of people for whom the criteria are met. Several variables impact this measure, including the number of individuals presenting themselves to CLBC, the level of service need of those people, the amount of funding available for new services and CLBC’s effectiveness in delivering services.

Of the four variables listed, the first three are relatively stable; the maintenance of or a decrease in the number suggests that CLBC is improving its ability to effectively manage resources and meet most people’s support needs. CLBC is committed to maximizing the impact of available

funding and deliver quality services to individuals in a timely and responsive manner, reflected in CLBC’s increasing performance over the last few years.

Individuals are continuously added to, and removed from, the request for services list as CLBC responds to their support needs. CLBC expects that there are always some individuals who meet the criteria due to the lead time involved in procurement and service implementation. The target of 90 for this measure has been maintained despite population growth and impacts of the pandemic.

**Objective 3.2: Respond to individuals and families’ needs and concerns in a timely manner and ensure quality and responsive services.**

**Key Highlights**

- CLBC adapted its direct services during the pandemic using video conferencing platforms to ensure the safety of CLBC staff, service provider staff, and individuals and the continuity of essential services.
- CLBC expanded and maintained on-going communications during the pandemic to ensure individuals, families, and service providers had current, accurate information to support them in adapting to, and coping with, the impacts of the pandemic.

Performance Measure(s)	2019/20 Actuals	2020/21 Target	2020/21 Actual	2021/22 Target	2022/23 Target
3.2 Percentage of complaints resolved within the timeframes set out in the CLBC <i>Complaints Resolution Policy</i>	71%	85%	70%	87%	88%

Data source: CLBC Complaints Tracking system.

**Discussion of Results**

This measure illustrates how well CLBC responds to and resolves individuals and families’ concerns within the required timeframes set in CLBC’s *Complaints Resolution Policy*. Each year demand for CLBC services increases, with more eligible individuals requesting services.

In 2020/21, CLBC assisted 1,131 individuals to become eligible for CLBC services and provided new or additional services to 3,398 individuals with developmental disabilities and their families. In response to the COVID-19 pandemic, CLBC adapted its direct services using video conferencing platforms, which helped maintain planning supports to individuals and families. Funding and monitoring services were also prioritized to focus on supporting individuals and service providers, regular communication and modified on-site visits.

This performance measure is intended to demonstrate CLBC’s commitment to responding in a timely and efficient manner and to continuous quality improvement of services which is supported by monitoring and learning from reports on complaints.

The 2020/21 results fall short of the target set in the [2020/21 Service Plan](#). due to the impact of the pandemic which required modifications to services, changing priorities and additional work for CLBC, making it harder for regional staff to meet the policy’s required timeframes. In



November 2020, CLBC started scoping a project to rework CLBC’s [Complaints Resolution Policy](#) while also working closely with regional staff to meet the required timeframes.

**Goal 4: Enhance partnerships with service providers to ensure delivery of quality services that are aligned with service and support needs.**

CLBC contracts with a network of qualified service providers to deliver disability-related services that enable individuals to live lives filled with possibilities in welcoming communities. CLBC continues to improve the comprehensive framework of procurement, funding, contracting, reporting, and monitoring processes, and uses information gathered from service providers through various reporting mechanisms to adjust services based on individuals’ changing needs.

This goal contributes to the B.C. government’s commitment to deliver quality services that British Columbians can count on.

**Objective 4.1: Maintain a responsive and resilient service network to deliver services that advance people’s quality of life and are aligned with CLBC’s goals.**

**Key Highlights**

- CLBC administered \$19.9 million of emergency funding made available by the BC Government to sustain residential services during the pandemic.
- Service providers demonstrated their resilience, in the face of a multitude of challenges by maintaining essential residential services, including providing additional resources to home sharing providers supporting individuals unable to attend employment and community inclusion services.
- Service providers demonstrated their responsiveness by adapting services to comply with new guidance and directives from the Office of the Provincial Health Officer and [WorkSafeBC](#).
- Home sharing providers maintained continuity of care through disruptions to routines, access to community and services that resulted from the pandemic.

Performance Measure(s)	2019/20 Actuals	2020/21 Target	2020/21 Actuals	2021/22 Target	2022/23 Target
4.1a Change over time in Quality of Life scores of surveyed individuals accessing CLBC-funded services	7.41	7.45	N/A*	7.46	7.47
4.1b Change over time of personal development domain scores of surveyed individuals accessing CLBC-funded services	7.30	7.38	N/A*	7.44	7.48

Data source: *include Me!* survey results.

\*Survey and Data collection paused during COVID-19 pandemic

## Discussion of Results

4.1a: CLBC paused the *include me!* survey and data collection in 2020/21 due to the COVID-19 pandemic as CLBC and service providers needed to focus on implementing business continuity plans to manage the pandemic while continuing to provide essential services.

As part of its COVID-19 response, CLBC developed a series of projects to assess individual, family, and home sharing provider resiliency, which acted as a point-in-time assessment of individuals' personal and service situations during the pandemic. As part of CLBC's COVID-19 emergency response, CLBC staff continued to meet their monitoring requirements to ensure the safety, health, well-being, and rights of individuals CLBC supports.

This performance measure is an indicator of the quality of life of individuals who access CLBC-funded services. The measure is a three-year rolling average combining the scores of each of the eight domains found in the Quality of Life framework, used in the *include Me!* initiative. Quality of Life scores indicate an individual's view of their quality of life, on a score out of ten. This score is used as a catalyst to improve services and, subsequently, individuals' quality of life. Agencies that participate in *include Me!* use this data to evaluate the impact of their continuous quality improvement efforts on the quality of life for those they serve.

4.1b: Personal development is one of the eight domains in CLBC's Quality of Life framework and measurement tool and is highly correlated to overall quality of life. Personal development relates to an individual's ability to pursue their interests, have opportunities for personal growth and skills development, and have access to necessary information and support.

The *include Me!* survey and data collection used for this performance measure are scheduled to begin again in 2021/22.

## Financial Report

For the auditor's report and audited financial statements, see **Appendix B**. These can also be found on the Community Living British Columbia website at:

<https://www.communitylivingbc.ca/about-us/corporate-reports/financial-reports> .

## Discussion of Results

The discussion and analysis of the financial results from operations and financial position for the year ended March 31, 2021 should be read in conjunction with the audited financial statements and accompanying notes (see Appendix B).

CLBC provides supports and services to eligible individuals through contractual arrangements with not-for-profit organizations, person-centred societies, and private organizations throughout the province, through direct funding to families and contractors and through the operation of the Provincial Assessment Centre. Management of CLBC's contractual relationships and the planning and support for individuals and their families is conducted through offices distributed around the province, supported by a corporate office in Vancouver. The *Community Living Authority Act* mandates that CLBC not operate at a deficit without the prior approval of the responsible Minister.

## Highlights

CLBC closed the year ended March 31, 2021 with a balanced budget, while providing new or increased supports and services improving the lives of 3,398 individuals and costing \$53.3 million in the year, \$50.9 million for the Developmental Disabilities program and \$2.4 million for the Personalized Supports Initiative, as shown in Table 2 and Table 3. The financial results for the year are summarized in the Financial Summary table below and are further explained in the subsequent sections, including COVID-19 financial impacts arising from temporary emergency measures and recovery plans in supports and services.

## Financial Summary

(\$millions)	2019/20 Actual	2020/21 Budget	2020/21 Actual	2020/21 Variance
<b>Revenue</b>				
Contributions from the Province				
Government transfers	1,099.4	1,139.7	1,217.6	77.9
Restricted – operating	(3.3)	-	(3.0)	(3.0)
Restricted – capital	(5.6)	(5.9)	(5.5)	0.4
<b>Net Operating Contributions</b>	<b>1,090.5</b>	<b>1,133.8</b>	<b>1,209.1</b>	<b>75.3</b>
Other income	23.5	23.2	26.0	2.8
Amortization of deferred capital contributions	3.2	3.3	2.6	(0.7)
<b>Total Revenue</b>	<b>1,117.2</b>	<b>1,160.3</b>	<b>1,237.7</b>	<b>77.4</b>
<b>Expenses</b>				
Supports and Services				
Developmental Disabilities Program	1,008.1	1,046.2	1,122.4	76.2
Personalized Supports Initiative	34.1	36.3	37.0	0.7
Provincial services	5.5	6.4	5.8	(0.6)
<b>Total Supports and Services</b>	<b>1,047.7</b>	<b>1,088.9</b>	<b>1,165.2</b>	<b>76.3</b>
Regional operations & administration	65.8	67.2	69.2	2.0
Amortization of tangible capital assets	3.7	4.2	3.3	(0.9)
<b>Total Expenses</b>	<b>1,117.2</b>	<b>1,160.3</b>	<b>1,237.7</b>	<b>77.4</b>
<b>Annual Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supports and services compared to total expense	93.8%	93.8%	94.1%	0.3%
<b>Total Liabilities</b>	<b>36.1</b>	<b>38.3</b>	<b>45.8</b>	<b>7.5</b>
<b>Capital Expenditures</b>	<b>6.7</b>	<b>7.7</b>	<b>4.8</b>	<b>(2.9)</b>
<b>Accumulated Surplus</b>	<b>3.7</b>	<b>3.7</b>	<b>3.7</b>	<b>-</b>

Note 1: The above financial information was prepared based on current Generally Accepted Accounting Principles

## Variance and Trend Analysis

### Service Demand Growth

The number of individuals identified as eligible for CLBC services continues to grow at a higher rate than the overall provincial population. As of March 31, 2021, that number reached 24,520, a 4.8 per cent increase within the year and a 29.9 per cent increase over five years. As in prior years, those aged 19 make up the bulk of the growth, with 1,053 of the 1,376 new individuals in 2020/21.

*Table 1 – Adults Eligible for CLBC Services*

	2019/20	2020/21
<b>Number of individuals with open files at year end</b>		
Developmental Disabilities Program	21,160	22,010
Personalized Supports Initiative	2,229	2,510
<b>Total number of individuals with open files at year end</b>	<b>23,389</b>	<b>24,520</b>
<b>Increase within the year<sup>1</sup></b>		
Developmental Disabilities Program	881	850
Personalized Supports Initiative	284	281
<b>Total increase within the year</b>	<b>1,165</b>	<b>1,131</b>
<b>Annual rate of increase</b>	<b>5.2%</b>	<b>4.8%</b>

Note 1: The increase within each year reflects the number of new individuals less the number who are no longer with CLBC, substantially due to mortality (2020/21 – 245 individuals).

In addition to the service demand generated by the increase in the number of eligible individuals, demand is also generated by the increasing disability-related support needs of those already with CLBC as they and their care-givers age and additional supports and services are required. CLBC continues to address the impact of its increasing service demand through:

- effective planning and prioritising of services,
- prudent procurement and contract management processes,
- respectful consultations with its contracted service providers, and
- ongoing refinements to its business processes to achieve efficiencies.

## Revenue

Funding for CLBC operations is provided by contributions from the Province, cost sharing arrangements with health authorities relating to individuals who also have health-related issues, and other income including cost recoveries.

Contributions from the Province consist of funding for operating expenditures and funding restricted for capital expenditures. Some of the funding for operating expenditures may be restricted for specific purposes. Restricted operating funding is recognized as revenue when related expenditures are incurred. \$118.2 million in additional contributions were made available by the Province in 2020/21, which included COVID-19 Emergency Funding.

During the year, CLBC received additional funding of \$23.3 million for the emergency funding program, of which \$19.9 million was implemented as part of CLBC's Temporary COVID-19 Emergency Response Plan that prioritized the needs of home sharing providers, staffed residential services and shared living arrangements. The remaining emergency funding was used to address direct, incremental operating costs arising from COVID-19. Further, as part of the Economic Recovery Plan, CLBC received \$10.0 million mainly to support individuals who lost employment during the pandemic.

After considering year-to-year changes in restricted funds, this translates to a \$118.6 million increase in net operating contributions, which was \$75.3 million more than budgeted.

Other income was up from 2019/20 due to higher recoveries from Indigenous Services Canada, Public Guardian and Trustee, Ministry of Children and Family Development, and Health Authorities. This change, together with fluctuations in amortization costs, brought the total operating revenue to \$1,237.7 million which was \$77.4 million more than budgeted and \$120.5 million higher than 2019/20.

## Expenses

### a) Supports and Services

Almost all the individuals served by CLBC have life-long support requirements. As a result, most supports implemented represent ongoing commitments and expenditures. CLBC carefully manages its available resources over multiple years, monitoring the impact of the current year's commitments as they annualize into the following year. Annualization costs and the costs of new service implementation are funded by increases in operating revenue and offset by contract recoveries realized on existing contracted supports.

In 2020/21, CLBC provided new and incremental services through the Developmental Disabilities program benefitting 3,021 individuals costing \$50.9 million within the year, while addressing \$28.4 million in annualization costs for services implemented in the prior year, \$40.0 million for service provider costs related to the Sustainable Services Negotiating Mandate and \$30.8 million for COVID-19 Emergency Funding expenses. These outlays were partially offset by higher contract recoveries, resulting in a \$114.3 million increase in spending from 2019/20 and \$76.2 million more than budgeted. See Table 2 below for further information, including prior year comparisons.

**Table 2 – Supports and Services for Adults with Developmental Disabilities**

	<b>2019/20</b>	<b>2020/21</b>
<b>Total Number of Supported Individuals at Year End</b>	<b>21,160</b>	<b>22,010</b>
% increase from prior year	4.3%	4.0%
<b>New Services Implemented</b>		
Number of new services	4,249	4,587
Number of individuals provided new services	2,830	3,021
Cost within the fiscal year (\$ millions)	43.3	50.9
Annual cost of service (\$ millions)	71.7	81.8
Average annual cost of new services per individual (\$ thousands)	25.3	27.1
<b>Contracted Service Recoveries</b>		
Recoveries within the fiscal year (\$ millions)	29.3	34.5
Annual ongoing service recoveries (\$ millions)	47.2	48.7
<b>Average Total Annual Cost per Individual (\$ thousands)</b>	<b>48.7</b>	<b>52.0</b>

Through the Personalized Supports Initiative, CLBC incurred \$1.6 million in service annualization costs and implemented new and incremental services benefitting 377 individuals and costing \$2.4 million in the year.

**Table 3 – Supports and Services - Personalized Supports Initiative**

	2019/20	2020/21
<b>Total Number of Supported Individuals at Year End</b>	<b>2,229</b>	<b>2,510</b>
<b>New Services Implemented</b>		
Number of new services	551	541
Number of individuals provided new services	381	377
Cost within the fiscal year (\$ millions)	3.4	2.4
Annual cost of service (\$ millions)	5.0	4.6
Average annual cost of new services per individual (\$ thousands)	13.1	12.2
<b>Contracted Service Recoveries</b>		
Recoveries within the fiscal year (\$ millions)	2.4	3.1
Annual ongoing service recoveries (\$ millions)	2.7	3.4
<b>Average Total Annual Cost per Individual (\$ thousands)</b>	<b>16.4</b>	<b>15.6</b>

Provincial Services includes the Provincial Assessment Centre, which accounted for \$5.8 million in 2020/21, including \$0.2 million related to COVID-19 expenses and a provincial travel subsidy program managed by the Ministry for individuals who are eligible for CLBC supports and services. Spending for these services were \$0.6 million lower than the budget.

**b) Regional Operations and Administration**

CLBC’s priority is the delivery of supports and services to the supported individuals and families, with at least 93 percent of the budget being directed for that purpose. The costs related to CLBC regional staff working directly with supported individuals are funded through the remaining up to seven percent. This includes administrative personnel who carry out the procurement, contracting and monitoring processes required to maintain service quality, safeguard the health and safety of those supported, manage the financial and information systems, and overall stewardship of the organization. In 2020/21, spending on regional operations and administration was \$3.4 million higher than in 2019/20 and \$2.0 million higher than budget due to greater caseload volumes, operational requirements, and COVID-19 operating expenses.



**Accumulated Surplus**

Accumulated surplus was unchanged at \$3.7 million and includes \$1.3 million of contributed surplus arising from assets transferred to CLBC on its incorporation in 2005.

**Risks and Uncertainties**

CLBC continues to work with the Ministry (SDPR) on strategies to ensure CLBC services remain sustainable. The identified risks are summarized below.

**Table 4 – Responding to Financial and Operational Risk**

Identified Risks	Mitigation Strategies
CLBC caseload continues to increase at a rate well in excess of general population growth, creating ongoing service demand pressures.	CLBC responds to service demand through informed, fair, and consistent decision-making. CLBC works with social service ministries and sector partners to support initiatives that address issues of long-term sustainability.
CLBC demographic forecasts predict that the need for home support services will grow more rapidly than CLBC caseload growth.	CLBC works with sector partners and BC Housing to increase access to housing for people who want to live in their own homes. CLBC is investing in home sharing to improve recruitment and retention.
There is increasing pressure on families who care for their adult children at home, as care-givers age and care requirements increase.	CLBC provides respite and other services for families to enhance their resilience.
Responding to increased service demand creates consistent pressure on CLBC's day-to-day operational requirements.	CLBC is enhancing its capacity through the implementation of strategic projects that include streamlining processes, the use of technology, workload efficiencies, and staff training.

## **Appendix A: Additional Information**

### **Organizational Overview**

CLBC is committed to changing and improving what we do to ensure individuals eligible for CLBC have the support they need, when they need it, to lead full lives. We are a learning organization committed to being transparent and listening to and learning from our community stakeholders. We value the perspectives and concerns of individuals and their families, Community Councils, service providers, and our government and community partners. [An overview of CLBC](#) can be found online at the website listed below.

### **Corporate Governance**

The CLBC Board of Directors ensures that CLBC complies with government's mandate and policy direction, with financial and other policies, and applicable legislation. Its responsibilities include strategic planning, risk management, monitoring organizational and management capacity, internal controls, ethics and values and communication. [An overview of CLBC's corporate governance](#) can be found online at the website listed below.

### **Contact Information**

7<sup>th</sup> floor – Airport Square  
1200 West 73<sup>rd</sup> Avenue  
Vancouver, British Columbia  
V6P 6G5

**Phone: 604-664-0101 / Toll-free: 1-877-660-2522**

Email: [CLBCInfo@gov.bc.ca](mailto:CLBCInfo@gov.bc.ca)

Visit our website at [www.communitylivingbc.ca](http://www.communitylivingbc.ca)

## **Appendix B: Auditor's Report and Audited Financial Statements**

### **COMMUNITY LIVING BRITISH COLUMBIA**

#### **Audited Financial Statements**

March 31, 2021

## COMMUNITY LIVING BRITISH COLUMBIA

### Management's Report

#### ***Management's Responsibility for the Financial Statements***

The financial statements of Community Living British Columbia as at March 31, 2021, and for the year then ended, have been prepared by management in accordance with the basis of accounting described in Note 2(a). Other significant accounting policies are described in Notes 2(b)-(e) to the financial statements.

Management is responsible for the integrity and objectivity of these financial statements, and for ensuring that the notes to the financial statements are consistent with the information contained in the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that the financial information produced is reliable. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for the preparation and review of the financial statements.

The Board of Directors ("Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The Board reviews internal financial statements on a regular basis and external audited financial statements annually. The Board also discusses any significant financial reporting or internal control matters prior to its approval of the financial statements.

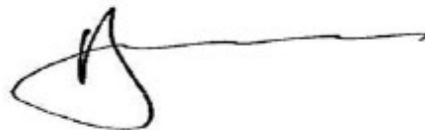
The external auditors, PricewaterhouseCoopers LLP, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination, and their opinion on these financial statements. The external auditors have full and free access to management and the Board.

On behalf of Community Living British Columbia



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Ross Chilton  
Chief Executive Officer



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Henry Chen  
Vice President, Finance & Chief Financial  
Officer



## *Independent auditor's report*

To the Board of Directors of Community Living British Columbia and the Minister of Social Development and Poverty Reduction, Province of British Columbia

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### *Our opinion*

In our opinion, the accompanying financial statements of Community Living British Columbia (CLBC) as at March 31, 2021 and for the year then ended are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

#### **What we have audited**

CLBC's financial statements comprise:

- the statement of financial position as at March 31, 2021;
- the statement of operations and accumulated surplus for the year then ended;
- the statement of changes in net debt for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

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### *Basis for opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Independence**

We are independent of CLBC in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

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### *Emphasis of matter - basis of accounting*

We draw attention to note 2 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards. Note 2 to the financial statements discloses the impact of these differences. Our opinion is not modified in respect of this matter.

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*PricewaterhouseCoopers LLP*  
*PricewaterhouseCoopers Place, 250 Howe Street, Suite 1400, Vancouver, British Columbia, Canada V6C 3S7*  
*T: +1 604 806 7000, F: +1 604 806 7806*

\*PwC refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership.



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*Responsibilities of management and those charged with governance for the financial statements*

Management is responsible for the preparation of the financial statements in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, 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.

In preparing the financial statements, management is responsible for assessing CLBC's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate CLBC or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing CLBC's financial reporting process.

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*Auditor's responsibilities for the audit of the financial statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 CLBC's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on CLBC's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause CLBC to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*PricewaterhouseCoopers LLP*

Chartered Professional Accountants

Vancouver, British Columbia  
May 13, 2021

**COMMUNITY LIVING BRITISH COLUMBIA**

**Statement of Financial Position**

(Expressed in thousands of dollars)

**As at March 31**

	2021	2020
<b>Financial assets</b>		
Cash	\$ 27,094	\$ 16,780
Accounts receivable (note 4)	2,955	5,079
Employee retiring allowance amounts receivable (note 5a)	691	716
	<u>30,740</u>	<u>22,575</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	19,180	15,431
Employee retiring allowance liabilities (note 5a)	1,983	1,922
Deferred operating contributions (note 6)	7,374	4,384
Deferred capital contributions (note 7)	17,278	14,374
	<u>45,815</u>	<u>36,111</u>
<b>Net debt</b>	<u>(15,075)</u>	<u>(13,536)</u>
<b>Non-financial assets</b>		
Tangible capital assets (notes 7 & 8)		
Funded by capital contributions	16,257	14,357
Unfunded	2,125	2,457
	<u>18,382</u>	<u>16,814</u>
Prepaid expenses	441	470
	<u>18,823</u>	<u>17,284</u>
<b>Accumulated surplus (note 9)</b>	<u>\$ 3,748</u>	<u>\$ 3,748</u>

Commitments, contractual obligations and contingencies (note 15)

Approved on behalf of the Board:



Dr. Michael J. Prince  
Chair



Barbara Carle-Thiesson  
Finance & Audit Committee Chair

The accompanying notes are an integral part of these financial statements.



**COMMUNITY LIVING BRITISH COLUMBIA**  
**Statement of Operations and Accumulated Surplus**  
 (Expressed in thousands of dollars)

**For year ended March 31**

	2021 Budget	2021 Actual	2020 Actual
	(note 16)		
<b>Revenues</b>			
Operating contributions from the Province of British Columbia (note 17)	\$ 1,133,800	\$ 1,209,143	\$ 1,090,549
Cost sharing agreements with regional health authorities	17,500	17,873	17,116
Interest income	1,250	650	1,232
Other income	4,450	7,433	5,131
Capital contributions (note 7)	3,300	2,572	3,193
	<b>1,160,300</b>	<b>1,237,671</b>	<b>1,117,221</b>
<b>Expenses (notes 14 &amp; 17)</b>			
Supports and services:			
Developmental Disabilities Program	1,046,200	1,122,377	1,008,072
Personalized Supports Initiative	36,300	36,955	34,130
Provincial Services	6,400	5,856	5,510
Regional operations & administration	67,200	69,206	65,820
Amortization of tangible capital assets (note 8)	4,200	3,277	3,689
	<b>1,160,300</b>	<b>1,237,671</b>	<b>1,117,221</b>
<b>Annual surplus</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
Accumulated surplus at beginning of year		3,748	3,748
<b>Accumulated surplus at end of year</b>		<b>\$ 3,748</b>	<b>\$ 3,748</b>

The accompanying notes are an integral part of these financial statements.

**COMMUNITY LIVING BRITISH COLUMBIA**

**Statement of Changes in Net Debt**

(Expressed in thousands of dollars)

**For year ended March 31**

	2021 Budget (note 16)	2021 Actual	2020 Actual
Annual surplus	\$ -	\$ -	\$ -
Acquisition of tangible capital assets	(7,700)	(4,845)	(6,690)
Amortization of tangible capital assets	4,200	3,277	3,689
	(3,500)	(1,568)	(3,001)
Decrease in prepaid expenses		29	45
<b>Increase in net debt</b>		(1,539)	(2,956)
Net debt at beginning of year		(13,536)	(10,580)
<b>Net debt at end of year</b>		\$ (15,075)	\$ (13,536)

The accompanying notes are an integral part of these financial statements.

**COMMUNITY LIVING BRITISH COLUMBIA**

**Statement of Cash Flows**

(Expressed in thousands of dollars)

**For year ended March 31**

	2021	2020
Cash provided by (used in):		
<b>Operating activities</b>		
Annual surplus	\$ -	\$ -
Items not involving cash:		
Recognition of deferred capital contributions	(2,572)	(3,193)
Amortization of tangible capital assets	3,277	3,689
	705	496
Changes in non-cash working capital (note 11)	8,978	(3,432)
	9,683	(2,936)
<b>Financing activities</b>		
Additions to deferred capital contributions	5,476	5,623
	5,476	5,623
<b>Capital activities</b>		
Purchase of tangible capital assets	(4,845)	(6,690)
	(4,845)	(6,690)
<b>Increase (decrease) in cash</b>	<b>10,314</b>	<b>(4,003)</b>
Cash, beginning of year	16,780	20,783
<b>Cash, end of year</b>	<b>\$ 27,094</b>	<b>\$ 16,780</b>
Supplemental information:		
Interest received	\$ 650	\$ 1,232

The accompanying notes are an integral part of these financial statements.

## COMMUNITY LIVING BRITISH COLUMBIA

### Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2021

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#### 1. Authority and purpose

Community Living British Columbia ("CLBC") was established on July 1, 2005 under the Community Living Authority Act as a Crown Corporation of the Province of British Columbia. CLBC is accountable to the provincial government through the Minister of Social Development and Poverty Reduction.

CLBC provides supports and services throughout the province of British Columbia for adults with either a developmental disability or a significant limitation in adaptive functioning along with a diagnosis of Fetal Alcohol Spectrum Disorder or Pervasive Developmental Disorder.

CLBC is exempt from income taxes.

#### 2. Significant accounting policies

##### a) Basis of accounting

These financial statements have been prepared in accordance with section 23.1 of the Budget Transparency and Accountability Act of British Columbia.

In accordance with that Act, CLBC's accounting policies and practices conform to Canadian public sector accounting standards ("PSAS") as modified by the accounting policy for government transfers that are restricted for tangible capital assets ("capital contributions") described in Note 2(b).

This modified basis of accounting is different from PSAS with respect to the timing of revenue recognition for capital contributions. PSAS requires that capital contributions are recognized as revenue when the related expenditures are incurred. If CLBC had recorded capital contributions under PSAS rather than the accounting policy described in Note 2(b), capital contributions recognized as revenue and the annual surplus for the year ended March 31, 2021 would have increased by \$1,900 (2020 – increased by \$2,423). As at March 31, 2021, deferred capital contributions used to purchase tangible capital assets would have decreased and the accumulated surplus would have increased by \$16,257 (2020 – \$14,357). Under PSAS, the total cash flows from operating, financing, and capital activities for the years ended March 31, 2021 and 2020 would have been the same as reported in these financial statements.

##### b) Revenue recognition

Operating contributions are accounted for in accordance with PS 3410 – *Government Transfers*. Under PS 3410, contributions without stipulations are recognized as revenue in the period the transfer is authorized, and all eligibility criteria have been met, and contributions that are subject to stipulations are recognized as revenue in the period when such stipulations are met.

Capital contributions are deferred and recognized as revenue at the same rate as the amortization, and any impairment, of the tangible capital asset.

**COMMUNITY LIVING BRITISH COLUMBIA**

**Notes to the Financial Statements**

(Expressed in thousands of dollars)

**March 31, 2021**

**2. Significant accounting policies (continued)**

b) Revenue recognition (continued)

Cost sharing agreements with the Province of British Columbia and related entities, interest income and other income are recognized as revenue in the period the transactions or events giving rise to the revenues occur.

c) Financial instruments

Financial instruments include cash, accounts receivable, and accounts payable and accrued liabilities.

Financial instruments are accounted for in accordance with PS 3450 – *Financial Instruments*. Accounts receivable are carried at cost less a valuation allowance. Accounts payable and accrued liabilities are carried at cost or an estimate thereof.

d) Tangible capital assets

Tangible capital assets are initially recorded at cost. When a tangible capital asset no longer contributes to CLBC’s ability to provide services, or the future economic benefit to be provided by a tangible capital asset has permanently declined below its book value, the carrying value of the asset is reduced to reflect the decline in value. Amortization is calculated on a straight-line basis over the assets’ estimated useful lives or lease terms at the following rates:

Leasehold improvements	Lease term to a maximum of 5 years
Vehicles	7 years
Furniture and equipment	5 years
Information systems	3-5 years

Information systems work-in-progress represents the unamortized costs incurred for the development of information technology which is not substantially complete. On completion, the work-in-progress balance is transferred to the completed assets account and amortized over its estimated useful life.

e) Employee future benefits

Liabilities are recorded for employee retiring allowance benefits as employees render services to earn those benefits. The actuarial determination of the accrued benefit obligations uses the projected benefit method pro-rated on service. That method incorporates management’s best estimate of future salary levels, retirement ages of employees, and other actuarial factors.

Defined contribution plan accounting is applied to the multi-employer defined benefit pension plan because sufficient information is not available to apply defined benefit accounting. Accordingly, contributions are expensed as they become payable.

**COMMUNITY LIVING BRITISH COLUMBIA**

**Notes to the Financial Statements**

(Expressed in thousands of dollars)

**March 31, 2021**

**3. Measurement uncertainty**

In preparing these financial statements, management has made estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses and the disclosure of contingent assets and liabilities. Significant areas requiring the use of management estimates include the determination of accrued liabilities. Actual results could differ from these estimates.

**4. Accounts receivable**

	2021	2020
Due from the Province of British Columbia	\$ 1,313	\$ 2,695
GST recoverable	727	742
Due from health authorities	53	48
Other receivables	2,180	2,077
	4,273	5,562
Valuation allowance	(1,318)	(483)
	\$ 2,955	\$ 5,079

**5. Employee future benefits**

a) Employee retiring allowance benefits

Employees with 20 years of service and having reached a certain age are entitled to receive certain lump sum payments upon retirement. These retiring allowance benefit payments are based upon final salary levels and the number of years of service.

Where employees of CLBC have accrued service with other British Columbia government organizations, under an agreement between CLBC and the BC Public Service Agency ("PSA"), the portion of retiring allowance benefits attributable to periods of employee service other than at CLBC is recoverable from the PSA.

Retiring allowance liabilities and the related receivable from PSA as of March 31, 2021 and 2020 are based on an actuarial valuation as at March 31, 2020. The next actuarial valuation will be as at March 31, 2023.

**COMMUNITY LIVING BRITISH COLUMBIA**

**Notes to the Financial Statements**

(Expressed in thousands of dollars)

**March 31, 2021**

5. Employee future benefits (continued)

a) Employee retiring allowance benefits (continued)

	2021	2020
Benefit obligation, beginning of year	\$ 1,922	\$ 1,679
Service cost	134	141
Interest cost	56	52
Benefit payments	(129)	(42)
Actuarial loss	-	92
Benefit obligation, end of year	\$ 1,983	\$ 1,922
Amount recoverable from PSA	691	716
Assumed discount rate	2.90%	2.90%
Assumed rate of compensation increase	3.00%	3.00%
Service cost	\$ 134	\$ 141
Interest cost	56	52
Actuarial loss	-	92
Benefits expense	\$ 190	\$ 285

b) Employee pension benefits

CLBC and its employees contribute to the Public Service Pension Plan (the "Plan"), a multi-employer defined benefit plan administered by the British Columbia Pension Corporation. The Plan has approximately 67,000 active members, of which 654 (2020 – 634) are employees of CLBC.

CLBC's contributions to the Plan were \$4,423 (2020 – \$4,051).

The most recent actuarial valuation, as at March 31, 2020, indicated a funding surplus of \$2,667 for basic pension benefits. The next actuarial valuation will be as at March 31, 2023 with results available in 2024.

**COMMUNITY LIVING BRITISH COLUMBIA**

**Notes to the Financial Statements**

(Expressed in thousands of dollars)

**March 31, 2021**

**6. Deferred operating contributions**

Deferred operating contributions represent unspent amounts received from the Province of British Columbia that are restricted for specific operating purposes. Amounts recognized as revenue in the Statement of Operations are recorded as operating contributions from the Province of British Columbia.

	2021	2020
Deferred operating contributions, beginning of year	\$ 4,384	\$ 1,173
Restricted operating contributions received	129,457	77,280
Amounts recognized as revenue	(126,467)	(74,069)
Deferred operating contributions, end of year	\$ 7,374	\$ 4,384

**7. Deferred capital contributions**

Deferred capital contributions represent amounts received from the Province of British Columbia, restricted for the purposes of acquiring tangible capital assets, which have not been recognized as revenue.

Deferred capital contributions:	2021			2020
	Spent	Unspent	Total	
Balance, beginning of year	\$ 14,357	\$ 17	\$ 14,374	\$ 11,944
Contributions received	-	5,476	5,476	5,623
Contributions used to purchase tangible capital assets	4,472	(4,472)	-	-
Amounts recognized as revenue	(2,572)	-	(2,572)	(3,193)
Balance, end of year	\$ 16,257	\$ 1,021	\$ 17,278	\$ 14,374

Funded and unfunded tangible capital assets at net book value:

	2021			2020
	Funded	Unfunded	Total	
Balance, beginning of year	\$ 14,357	\$ 2,457	\$ 16,814	\$ 13,813
Purchases	4,472	373	4,845	6,690
Amortization	(2,572)	(705)	(3,277)	(3,689)
Balance, end of year	\$ 16,257	\$ 2,125	\$ 18,382	\$ 16,814



**COMMUNITY LIVING BRITISH COLUMBIA**

**Notes to the Financial Statements**

(Expressed in thousands of dollars)

**March 31, 2021**

**8. Tangible capital assets**

	Leasehold improve- ments	Vehicles	Furniture and equipment	Information systems	Information systems work-in- progress	Total
<b>Cost:</b>						
March 31, 2019	\$ 4,047	\$ 1,224	\$ 2,018	\$ 17,164	\$ 4,755	\$ 29,208
Additions	1,074	-	98	-	5,518	6,690
Disposals	-	(68)	(5)	(348)	-	(421)
Transfers	-	-	-	1,555	(1,555)	-
March 31, 2020	\$ 5,121	\$ 1,156	\$ 2,111	\$ 18,371	\$ 8,718	\$ 35,477
Additions	373	375	35	-	4,062	4,845
Disposals	-	(201)	(5)	(1,197)	-	(1,403)
Transfers	-	-	-	2,341	(2,341)	-
March 31, 2021	\$ 5,494	\$ 1,330	\$ 2,141	\$ 19,515	\$ 10,439	\$ 38,919
<b>Accumulated Amortization:</b>						
March 31, 2019	\$ 1,833	\$ 844	\$ 1,234	\$ 11,484	\$ -	\$ 15,395
Additions	748	91	229	2,621	-	3,689
Disposals	-	(68)	(5)	(348)	-	(421)
March 31, 2020	\$ 2,581	\$ 867	\$ 1,458	\$ 13,757	\$ -	\$ 18,663
Additions	787	82	217	2,191	-	3,277
Disposals	-	(201)	(5)	(1,197)	-	(1,403)
March 31, 2021	\$ 3,368	\$ 748	\$ 1,670	\$ 14,751	\$ -	\$ 20,537
<b>Net Book Value:</b>						
March 31, 2020	\$ 2,540	\$ 289	\$ 653	\$ 4,614	\$ 8,718	\$ 16,814
March 31, 2021	\$ 2,126	\$ 582	\$ 471	\$ 4,764	\$ 10,439	\$ 18,382

**9. Accumulated surplus**

The accumulated surplus of \$3,748 at March 31, 2021 and 2020 includes \$1,272 resulting from the transfer of the net assets of the Interim Authority for Community Living British Columbia to CLBC on October 7, 2005. CLBC has issued and registered to the Minister of Finance one share with a par value of ten dollars, which is also included in accumulated surplus.

**10. Financial instruments**

In management's opinion, CLBC is not exposed to significant credit, currency, interest rate, liquidity and market risks relating to the valuation of financial instruments.

Cash is held in a savings account and is insured by the Credit Union Deposit Insurance Corporation. CLBC routinely monitors receivables for credit risk through analysis of the nature, terms and aging of receivables. CLBC's maximum exposure to credit risk at March 31, 2021 is \$30,049 (2020 – \$21,859), of which \$29,187 (2020 – \$22,874) is insured by the Credit Union Deposit Insurance Corporation, or is due from the Province of British Columbia, its health authorities or the Government of Canada.

Accounts payable and accrued liabilities are payable within one year.

**COMMUNITY LIVING BRITISH COLUMBIA**

**Notes to the Financial Statements**

(Expressed in thousands of dollars)

**March 31, 2021**

**11. Supplementary cash flow information**

Changes in non-cash working capital:

	2021	2020
Accounts receivable	\$ 2,124	\$ (2,416)
Employee retiring allowance amounts receivable	25	40
Accounts payable and accrued liabilities	3,749	(4,555)
Employee retiring allowance liabilities	61	243
Deferred operating contributions	2,990	3,211
Prepaid expenses	29	45
	<b>\$ 8,978</b>	<b>\$ (3,432)</b>

**12. Related party transactions**

CLBC is related to various British Columbia public sector entities through common control by the Province of British Columbia. Transactions with these entities and the Province of British Columbia are recorded at fair value.

The financial statements include transactions and balances with related parties as follows:

	2021		2020	
	Province of BC	BC public sector entities	Province of BC	BC public sector entities
For the year ended March 31:				
Operating contributions from the Province of British Columbia	\$ 1,209,143	\$ -	\$1,090,549	\$ -
Supports and services:				
Developmental Disabilities Program	-	-	-	18
As at March 31:				
Deferred operating contributions	7,374	-	4,384	-
Deferred capital contributions	17,278	-	14,374	-

**13. Segment reporting**

CLBC operates in one business segment as described in Note 1.

**COMMUNITY LIVING BRITISH COLUMBIA**

**Notes to the Financial Statements**

(Expressed in thousands of dollars)

**March 31, 2021**

**14. Expenses by object**

	2021	2020
Contracted supports and services	\$ 1,161,082	\$ 1,043,929
Compensation and benefits	58,224	53,489
Facilities	5,869	5,432
Communications and information technology	5,228	5,106
General expenses	2,444	3,728
Administration	1,547	1,848
Amortization of tangible capital assets	3,277	3,689
	<b>\$ 1,237,671</b>	<b>\$ 1,117,221</b>

**15. Commitments, contractual obligations and contingencies**

a) Operating lease commitments

CLBC has entered into various operating leases with the Province of British Columbia. Minimum payments under these leases as at March 31, 2021 are as follows:

Year ending March 31,	
2022	\$ 5,190
2023	3,791
2024	3,239
2025	3,169
2026	2,762
2027 and beyond	22,170

b) Contractual obligations

Contracted supports and services are primarily delivered by independent service providers under the terms of contracts which have termination notice periods of between 30 and 90 days.

c) Litigation

The nature of CLBC's activities is such that there is occasional litigation where CLBC is named as a defendant. With respect to known claims, management is of the opinion that CLBC has valid defences and appropriate insurance or other coverage in place, or if there is unfunded risk, such claims are not expected to have a material effect on CLBC's financial position and results of operations. Where it is determined that a liability is likely to exist, and the amount can be reasonably determined, the amount is recorded as an accrued liability and an expense.

**16. Budgeted figures**

Budgeted figures are provided for comparison purposes and represent the approved budget as disclosed in the Community Living British Columbia 2020/21 to 2022/23 Service Plan.

**COMMUNITY LIVING BRITISH COLUMBIA**

**Notes to the Financial Statements**

(Expressed in thousands of dollars)

**March 31, 2021**

**17. COVID-19**

a) COVID-19 emergency funding

During the year ended March 31, 2021, CLBC received additional funding of \$19,928 for the emergency funding program that was implemented between April 2020 and August 2020. As part of CLBC's Temporary COVID-19 Emergency Response Plan that prioritized the needs of home sharing providers, staffed residential services and shared living arrangements, service providers utilized this funding to implement temporary emergency measures under the COVID-19 environment.

b) COVID-19 expenses

COVID-19 expenses are as follows:

	2021	2020
<b>Expenses:</b>		
Supports and services:		
Developmental Disabilities Program	\$ 30,767	\$ -
Provincial Services	166	-
Regional operations & administration	1,607	3
	<b>\$ 32,540</b>	<b>\$ 3</b>

c) Temporary pandemic pay

On May 7, 2020 the Government of British Columbia announced that eligible front-line employees engaged in health care, social services and corrections will receive \$4 per each hour worked in the period between March 15, 2020 to July 4, 2020. This program was co-funded in cooperation with the Government of Canada who provided ¾ funding against ¼ funding provided by the Province of British Columbia.

At the conclusion of the temporary pandemic pay (TPP) program, approximately \$22,164 was transferred to CLBC service providers, who in turn, distributed the funding to their eligible employees and subcontractors. Service providers also received funding approximating 10.1% of TPP costs as compensation for their mandatory employment related costs covered by the TPP program.

The above TPP is not reflected in these financial statements as payments were executed by the Minister of Finance of British Columbia. CLBC front-line employees received TPP costing \$922 (including mandatory employment related costs). These salaries and benefits costs are reflected in the Statement of Operations and Accumulated Surplus for fiscal year ended March 31, 2021.

**COMMUNITY LIVING BRITISH COLUMBIA**

**Notes to the Financial Statements**

(Expressed in thousands of dollars)

**March 31, 2021**

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**18. Accounting standards not yet adopted**

The following accounting standards have been issued by Public Sector Accounting Board ("PSAB") and are required to be implemented for fiscal years beginning on or after:

- a) April 1, 2022:  
PS 3280 – *Asset Retirement Obligations*
- b) April 1, 2023:  
PS 3400 – *Revenue*

**19. Economic dependence**

These financial statements have been prepared on a going concern basis. The operations of CLBC are dependent on continued funding from the Province of British Columbia.