

**Community Living British Columbia**

**2022/23**

**Annual Service Plan Report**

**August 2023**



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## Board Chair's Accountability Statement



The Community Living British Columbia (CLBC) 2022/23 Annual Service Plan Report compares the organization's actual results to the expected results identified in the 2022/23 - 2024/25 Service Plan published in 2022. The Board is accountable for those results as reported.

Signed on behalf of the Board by:

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

Michael J. Prince  
Board Chair, CLBC  
August 10, 2023

# Table of Contents

Board Chair’s Accountability Statement.....	3
Letter from the Board Chair .....	5
Purpose of the Annual Service Plan Report .....	6
Strategic Direction.....	6
Purpose of the Organization .....	6
Operating Environment.....	7
Report on Performance: Goals, Objectives, and Results .....	9
Financial Report.....	22
Appendix A: Progress on Mandate Letter Priorities.....	29
Appendix B: Auditor’s Report and Audited Financial Statements .....	36

## Letter from the Board Chair

The Community Living BC (CLBC) 2022/23 Annual Service Plan Report tells the story of our work to deliver services in support of our goals and objectives.

The backdrop to that story is the impacts of the COVID-19 pandemic. The good news was that most people in our province received vaccinations and boosters which led to dropping levels of serious illness, hospitalizations, and death. This allowed providers to remove most restrictions and services to be restored.

However, during the year, like many sectors, CLBC-funded services experienced significant challenges with staff recruitment and retention. We saw evidence of service provider staff burn out and mental health impacts to supported individuals and families. Those we serve with complex needs, including in the areas of mental health, addiction and homelessness, experienced increased risk from the provincial opioid crisis.

CLBC took steps to build our capacity to deliver effective services in this environment. In July 2022 we launched the new CLBC Strategic Plan 2022/25, and in December the Ministry of Social Development and Poverty Reduction launched its Re-Imagining Community Inclusion Workplan, co-chaired by CLBC. These plans were created together with individuals, families, and service providers during the pandemic and prove that we are stronger when we work together.

During the past year CLBC also consolidated its leadership structure into six divisions. The new divisions bolster how we work together internally so that we can be more innovative, resilient, and responsive to the people we serve.

Our story last year included launching a project to improve accessibility at CLBC, strengthening oversight of home sharing services, expanding our new LIFE (Learning, Inclusion, Friendships, Employment) service to more communities, and working with partners to increase access to inclusive housing. We also developed a policy for culturally safe services and built new relationships with Indigenous partners.

We know that our ability to deliver and improve services depends on strong relationships. This report reflects our accountability to the people we serve and our desire to continue to have authentic conversations that build the collaboration and trust we need to make a difference.



Michael J Prince  
Board Chair, CLBC  
August 10, 2023



Ross Chilton  
CEO, CLBC  
August 10, 2023

## Purpose of the Annual Service Plan Report

This annual service plan report has been developed 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, a Minister Responsible for a government organization is required to make public a report on the actual results of that organization's performance related to the forecasted targets stated in the service plan for the reported year.

## Strategic Direction

The strategic direction set by government in 2020 and expanded upon in the Board Chair's [2021/22 Mandate Letter](#) from the Minister Responsible shaped the goals, objectives, performance measures and financial plan outlined in the Community Living British Columbia [2022/23 - 2024/25 Service Plan](#) and the actual results included in this annual report.

## Purpose of the Organization

CLBC is a Crown corporation mandated to fund supports and services to eligible adults to participate fully in their communities in meaningful ways. The [Community Living Authority Act](#) and the [Community Living Authority Regulation](#) outline eligibility criteria for two groups of people for CLBC services:

- Adults with a developmental disability, and
- Adults diagnosed with a Fetal Alcohol Spectrum Disorder or Autism Spectrum Disorder, and who have significant limitations in adaptive functioning.

Working collaboratively with individuals, families, friends, service and community partners, as well as Indigenous Peoples, CLBC seeks to create communities of belonging and ensure adults CLBC supports have lives with connection. Beyond funding services, CLBC supports individuals and families and/or support networks to engage, plan and connect with resources in their communities to be more welcoming and inclusive places that people with developmental disabilities can be fully contributing citizens.

CLBC is accountable to the Legislature through the [Ministry of Social Development and Poverty Reduction](#). CLBC's [Strategic Plan](#) and Service Plan supports government's commitments as identified in CLBC's Mandate Letter. CLBC's new Strategic Plan, released in summer 2022, was created with input from individuals, families and support networks, and service providers. The Strategic Plan builds on work completed under the 2022/23 Service Plan and includes CLBC's new vision, mission, and values supported by new goals and strategies to guide CLBC's work over the next three years. This is outlined in the Performance Reporting section.

CLBC continued to work with government and community partners on the initiatives and actions outlined in this report to help implement the [10-Year Re-Imagining Community Inclusion](#) (RCI) Vision and Road Map and [RCI Work Plan 2022/23-2024/25](#) (RCI Work Plan), and

to incorporate the [B.C. Declaration on the Rights of Indigenous Peoples Act](#) (Declaration Act) and the [Truth and Reconciliation Commission of Canada: Calls to Action](#) into CLBC's operations.

## Operating Environment

In 2022/23, CLBC continued to respond to public health and human resources impacts of the COVID-19 pandemic which moved toward an endemic status. Like every sector in the province, CLBC's contracted service partners continued to face significant staff recruitment and retention issues in a tight labour market, which were made worse by the pandemic. Recognizing that the COVID-19 pandemic had a significant impact on employment for adults CLBC supports, CLBC worked closely with its partners to enable individuals to find work again and to improve their digital literacy. These actions helped people stay connected remotely and become more employable. CLBC continued to share information and work closely with individuals, families, service providers, partnering ministries and organizations as part of the COVID-19 pandemic recovery.

The pandemic had an ongoing impact on mental health of those we served last year, creating an increased need for access to mental health supports. Some of those served by CLBC have complex needs including mental health challenges, addictions, homelessness and were put more at risk by the toxic drug crisis.

The individuals CLBC supports were challenged to access to affordable and inclusive housing, due in part to limited availability of rental housing and the high cost of housing across B.C. This resulted in many adults CLBC supports, including those with complex care needs, living with parents or in settings that were not their preferred option.

CLBC worked to address these operating environment challenges in two ways. First, by developing relationships with government partners, such as the Ministries of Health and Housing, and with sector partners, to improve how we work together on these challenges. Much of this work continued through the working groups created to implement the RCI Work Plan.

Second, CLBC transitioned to a new executive leadership structure that consolidated teams into six divisions, bringing together research and innovation teams with service delivery staff, quality services with Indigenous Relations, and corporate governance with community engagement. This strengthened every part of the organization's capacity to be more responsive to individuals CLBC serves.

In July 2022 CLBC released a new Strategic Plan which refreshed CLBC's vision, mission, and values. This plan set new goals, to help strengthen relationships with the individuals and families CLBC serves, ensure that CLBC's actions align with its commitment to the rights of Indigenous Peoples, and invest in our sector partners to advance inclusion and accessibility in communities.

### **Caseload Growth and Demographic Trends**

The most significant drivers impacting CLBC's operations continue to be the number of new adults establishing eligibility and requesting services. By March 31, 2023, 26,815 adults were registered for CLBC services, a net increase of 1,120 individuals over the last year. This represents an increase of 4.3 percent over the previous year and 26.9 percent over the past five years. This growth rate is a result of several factors including general population growth, advances in health care and extended life expectancy, and strong awareness of CLBC resulting in and increasing referrals of youth.

### **Non-Caseload Related Drivers**

The increase in demand for CLBC services is driven by increasing:

- Numbers of young adults wanting to live full lives and gain greater independence.
- Numbers of adults with complex needs who have higher support needs.
- Support requirements for individuals who are aging.
- Number of families, who need greater assistance in caring for their adult family member as they age.

To assist CLBC in meeting the growth in demand for services, the provincial government increased funding commitments to CLBC by \$42.7 million in 2022/23.



# Report on Performance: Goals, Objectives, and Results

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

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

CLBC, through a range of supports and services that include home supports, works to improve individuals' quality of life outcomes and create opportunities for them to reach their full potential. CLBC has committed through the Re-Imagining Community Inclusion Vision and Road Map and the RCI Workplan to increase the range of housing support options. This includes staffed homes, shared living (e.g., home sharing and live-in support), and supported living, while continuing to evaluate and research alternative housing and support options.

#### Key results

- Supported the [Home Sharing Support Society of BC](#) to improve the sustainability and quality of home sharing.
- Implemented new [Standards for Home Sharing](#) that integrate the Quality of Life Framework, align to the [Standards for the Coordination of Home Sharing](#), and advance CLBC's values (e.g., cultural safety outcomes).
- Provided funding for the first two years of a housing pilot project, which began in January 2022, aimed to support individuals with complex needs working collaboratively with government and non-government partners.
- CLBC created a new role and hired a Manager of Services and Community Development: Housing, to oversee the development of a new housing team to support housing engagement, planning, and coordination to advance access to affordable and inclusive housing.
- In November 2022, actively participated in Housing Central, Canada's largest affordable housing conference, in November 2022 to raise awareness among non-profit housing providers, co-op housing providers, Aboriginal housing providers, local governments, and developers about the housing-related needs of adults CLBC serves.

#### Summary of progress made in 2022/23

CLBC worked with BC Housing, the BC Non-Profit Housing Association, the Cooperative Housing Federation of BC, the Aboriginal Housing Management Association, service providers, and other key partners to promote access to inclusive and affordable housing and to advance the work outlined in the RCI Work Plan. CLBC and BC Housing senior leadership met regularly to address mutual challenges and to identify new and innovative ways to work

together. In November 2022, CLBC regional operations leadership organized its first joint meeting with BC Housing regional operations leadership which led to the establishment of a collaborative leadership table.

CLBC also took on several activities to support objective 1.1: Individuals have increased access to a range of home support options. These included implementing a project in March 2023 to help forecast housing and service needs more accurately for adults CLBC supports, and awarding grants to organizations to advance this objective. For example, CLBC awarded Inclusion BC a grant to engage housing partners, non-profit housing providers, developers, and local governments to advance inclusive housing.

### Performance measure(s) and related discussion

Performance Measure	2021/22 Actual	2022/23 Target	2022/23 Actual
1.1a Number of individuals who are living in their own home through supports for independent living <sup>1</sup>	2,396	2,700	2,536
1.1b Number of individuals who are supported in shared living arrangements <sup>1</sup>	4,265	4,500	4,230

Data source: The PARIS information management system and the My Workspace contract management system. Data is validated through regular contract management processes.

<sup>1</sup> PM 1.1a & 1.1b targets for 2023/24 and 2024/25 were stated in the 2022/23 service plan as 4a: 2,970 & 3,220 and 4b: 4,300 & 4,370, respectively. For forward-looking planning information, including current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

1.1a This measure tracks the number of individuals who live in their own homes with support and indicates CLBC’s ability to meet the needs of those who want to live more independently rather than in home sharing or a staffed home support service. CLBC’s [include Me!](#) initiative<sup>1</sup> shows people living on their own using supported living services, experience a higher quality of life in the areas of self-determination, rights, personal development, and social inclusion.

The total number of individuals increased by 140, from 2,396 to 2,536, which is consistent with last year’s growth. While many individuals CLBC supports want to live more independently, access to affordable and inclusive housing options continued to limit this option. With the creation of CLBC’s new housing team, CLBC advanced housing engagement, planning and coordination with government partners to address issues of housing accessibility and affordability. Further, the impact of the COVID-19 pandemic continued to deter some individuals from moving out of their family home. As a result, targets for this year were not met, yet even in this current environment, it is encouraging that the number of adults living in their own home continues to increase, even if at a slower rate.

<sup>1</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.

1.1b This new measure tracks the number of people who are supported in home sharing, which is an inclusive, person-centred, individualized model, where an individual shares a home with someone contracted to provide ongoing support.

While home sharing continues to support more people than any other CLBC-funded home support service, slower than expected growth reflects challenges CLBC contracted service providers are faced in recruiting new home sharing providers. The pandemic and the rising cost of living has made it more difficult for agencies coordinating home sharing to recruit and retain home sharing providers.

CLBC believes that changes, such as the shelter rate increase, will likely help mitigate some costs faced by home sharing providers, and the work underway by the [Home Sharing Support Society of BC, which CLBC supports](#), will help attract more home sharing providers.

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

CLBC is committed to improving individuals' quality of life and creating opportunities for them to reach their full potential by advancing inclusive employment. CLBC works closely with government and community partners to identify and remove barriers to employment for the individuals they support.

### **Key results**

- Expanded the "[L.I.F.E](#)" (Learning, Inclusion, Friendship and Employment) service to more communities across BC which supports individuals to find employment, pursue goals in learning, developing friendships, and inclusion.
- As part of the [Stronger BC Economic Recovery Plan](#), CLBC supported individuals who lost employment due to the pandemic to return to the workforce and increase their digital literacy.
- CLBC hired a Manager of Services and Community Development: Employment, a new role to advance CLBC's inclusive employment initiatives.
- Implemented supported employment training across the province to strengthen service provider capacity in delivering employment services.
- Developed culturally safe employment-related training, which will be piloted and widely offered to service providers across the province.

### **Summary of progress made in 2022/23**

In the pandemic recovery, most adults CLBC serves became more comfortable with joining or returning to the workforce, seeking greater self-determination and opportunities to participate fully in their community. Labour shortages that many sectors of the economy are faced presented an opportunity for individuals CLBC supports to gain employment in 2022/23, reflected in the results of the performance measures 1.2a and 1.2b.

CLBC’s continued collaboration with government and non-government partners increased access to employment through activities in the RCI Work Plan, led by the Employment Working Group. As part of this work, CLBC encouraged individuals to access WorkBC as an option for employment support. CLBC saw noticeable results from Inclusion BC’s second grant application process, which opened in February 2022, distributing another round of funding to employment service providers to support job seekers. In addition, investments in digital literacy training from the [Stronger BC Economic Recovery Plan](#) helped people become more employable.

### Performance measure(s) and related discussion

Performance Measure	2021/22 Actual	2022/23 Target	2022/23 Actual
1.2a Percentage of individuals younger than 65 reporting current employment income <sup>1</sup>	21.4 %	20%	21.8%
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>	66%	60%	61 %

Data source: ICM, BC Disability Assistance.

Data Source: The CLBC Periodic Report for Employment Services

<sup>1</sup>PM 1.2a targets for 2023/24 and 2024/25 were stated in the 2022/23 service plan as 4c: 24% & 29%, respectively. For forward-looking planning information, including current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

<sup>2</sup>PM 1.2b was replaced in the latest service plan. PM targets for 2023/24 and 2024/25 were stated in the 2022/23 service plan as 65 % and 70%, respectively. For more details on forward-looking planning information, including the performance measures and targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

1.2a This measure accounts for the percentage of working-aged individuals who are successful in finding employment and who report employment income through BC Disability Assistance.<sup>2</sup> Most individuals are supported in either CLBC-funded employment services or [WorkBC](#) services, and others, find work with support from community inclusion services, [L.I.F.E. services](#), or with the assistance of family.

The 2022/23 results show a gradual recovery from the economic impact of the pandemic. The number of people reporting employment income increased by over 300 from 5,157 to 5,478, with requests for employment services also increasing. This growth reflects B.C.’s economic recovery, strong demand for employees across multiple sectors, and early investment in employment with funding from the [Stronger BC Economic Recovery Plan](#).

<sup>2</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.

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

In the 2022/23 Service Plan, CLBC adjusted the targets to reflect an expectation of a gradual return to employment stability for adults CLBC supports following the COVID-19 pandemic, which is reflected in this year's results. CLBC's greater organizational capacity, including the hiring of a new Manager of Services and Community Development: Employment to support employment initiatives and investments through the Stronger Economic Recovery Plan, can be attributed to achieving the 2022/23 target.

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

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

CLBC values the importance of strong, long-term relationships with individuals and families to effectively respond to their changing needs and concerns.

#### **Key results**

- Strengthened CLBC's organizational capacity to continue advancing reconciliation and supporting CLBC's alignment with the B.C. Declaration on the Rights of Indigenous Peoples Act (DRIPA) by creating a new leadership role; Vice President of Quality Assurance and Indigenous Relations in November 2022 and two new supporting director positions. As of March 31, 2023, the Vice President role and one of the two new director positions were filled.
- Implemented a new [Cultural Safety Policy](#) with practice guidance - internally for CLBC staff in September 2022 and externally with service providers in February 2023 - focussed on how to engage, support, and plan with First Nations, Métis, and Inuit individuals, their families and/or support networks, and communities.
- Updated the language CLBC uses to talk about services (e.g., in our communications and policies) using clearer and simpler language in March 2023 to ensure it is culturally safe and supports the adults CLBC serves.
- Developed and implemented a new policy – [Core and Enhanced Funding Policy](#)<sup>3</sup>– that expands service flexibility for individuals and/or their support networks.

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<sup>3</sup> The Core and Enhanced Funding is standardized funding that CLBC offers to individuals and their families and/or support networks who have requested CLBC-funded services but receive no other services, with the exception of CLBC employment services or inclusive post-secondary education through Steps Forward.

- Launched a project to improve accessibility and comply with [Accessible B.C. Act](#) through consultation with individuals and families assessing CLBC interactions, to identify barriers and create an action plan.

### Summary of progress made in 2022/23

CLBC sought ways to improve transitions for individuals, their families, and/or support networks. CLBC worked collaboratively with the Ministry of Children and Family Development (MCFD) to understand and identify improvements to youth transition-related challenges as part of MCFD’s transformation of its service delivery system.

To support the work on the health priority in the RCI Work Plan, CLBC worked with the Ministry of Health to establish the Community Health Advisory Team (CHAT) in June 2022. CHAT is an advisory committee established to develop advice for CLBC on how to improve access to health services with diverse representation, including people with lived experiences, service providers, Health Authorities, the Ministries of Health and Mental Health and Addictions. CHAT also includes an Aging-Related Challenges Working Group, which advises on issues specific to people eligible for CLBC services, their family caregivers, and service providers impacted by aging-related challenges.

Supported by CLBC’s Indigenous Relations team, CLBC continued to strengthen relationships with Indigenous communities and partners across the province. In 2022/23, with support from the Indigenous Advisory Committee, CLBC’s Board undertook the foundational work to develop a public statement of commitment to reconciliation with Indigenous Peoples. CLBC improved awareness and the delivery of supports and services to Indigenous adults both on and off reserve through grants to Indigenous partners supporting the delivery of services in a culturally safe way, visiting with First Nation communities across the province, and completing Built Space events. Funding for service delivery in First Nations’ communities increased by \$0.8 million in 2022/23. CLBC also implemented land acknowledgements of CLBC offices through art and ceremony in collaboration with the Nations on whose land the offices sit.

### Performance measure(s) and related discussion

Performance Measure	2021/22 Actual	2022/23 Target	2022/23 Actual
2.1 Percentage of families of transitioning youth who feel they understand what services and supports they can expect from CLBC. <sup>1</sup>	64%	70%	60%

Data source: Targeted consumer surveys completed annually. The survey sample is made up of individuals and families who turned 19 years of age and completed a Guide to Support Allocation.

<sup>1</sup>PM was replaced in the latest service plan. PM targets for 2023/24 and 2024/25 were stated in the 2022/23 service plan as 72% and 74%, respectively. For more details on forward-looking planning information, including the performance measures and targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

2.1 This measure is designed to demonstrate CLBC’s effectiveness in informing individuals and families about what funded services and natural supports are available to them while they plan to transition to CLBC services. Individuals and families indicated that knowing what they

can expect from CLBC is a determinant of positive transitions and stronger relationships. When people are fully informed, they are better equipped to make choices. This is particularly important for transitioning youth, new to CLBC, and have not yet accessed adult services.

The 2022/23 results did not meet the target for several reasons. In 2022/23 there was lower enrollment in the Welcome Workshops, despite being offered both virtually and in-person. CLBC also experienced an above average number of youth-in-care and youth with complex care needs transitioning to adult services. CLBC staff continued to work with MCFD staff to support youth and family transitions, particularly those in MCFD's care or guardianship in accordance with the MCFD-CLBC Operating Agreement: Services for Transitioning Youth.

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

CLBC is committed to ensuring transitioning youth, Indigenous Peoples, older adults, and their families have positive experiences, are well informed about CLBC, and are supported to access both CLBC-funded services and community-based services available to all citizens.

### **Key results**

- The MCFD-CLBC Liaison Committee revised its Terms of Reference and established working groups in April 2022 to support the smooth transition to CLBC for youth with developmental disabilities, including youth-in-care, in advance of changes to MCFD's service delivery approach (i.e., its four pilot Family Connection Centres).
- CLBC and MCFD, along with other Ministries and Crowns, started reviewing the youth transition process in order to update the [Cross Ministry Transition Planning Protocol for Youth with Special Needs](#).

### **Summary of progress made in 2022/23**

CLBC offered in-person and online Welcome Workshops designed to outline what to expect to peer self-advocates and family members. While CLBC offered a comprehensive welcoming and planning approach, factors outside of CLBC's control made it challenging to provide a smooth transition from children to adult services. These factors included the complexity of youth care needs for many transitioning to CLBC and service provider challenges with staff recruitment and retention.

This year, CLBC staff worked with MCFD to support youth and family transitions, particularly those in MCFD's care or guardianship in accordance with the MCFD-CLBC Operating Agreement: Services for Transitioning Youth. In March, CLBC updated the language used to talk about services, to improve transparency about CLBC and to plan for its public release.



**Performance measure(s) and related discussion**

Performance Measure	2021/22 Actual	2022/23 Target	2022/23 Actual
2.2 Percentage of individuals and families who rate the quality of CLBC’s planning support as good or above. <sup>1</sup>	80%	79%	75%

Data source: Targeted consumer surveys completed annually.

<sup>1</sup> PM was replaced in the latest service plan. PM targets for 2023/24 and 2024/25 were stated in the 2022/23 service plan as 80% and 81%, respectively. For more details on forward-looking planning information, including the performance measures and targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

2.2 Effective planning is a key contributor towards better transitions and stronger relationships. This measure indicates how satisfied individuals and families are with the quality and effectiveness of CLBC’s planning and the extent to which further changes are required.

While the 2022/23 result did not meet the target, this measure’s growth has historically been gradual (i.e., increasing two to three percent a year) apart from the 2020/21 result (85%) which CLBC considered an anomaly. CLBC attributes this year’s result partly to the challenges of regional staff recruitment and retention in a tight labour market and is expected to improve once those effects dissipate. In 2022/23, CLBC proactively aimed to address staff recruitment and retention challenges by attending career fairs, posting positions in communities where vacancies were prevalent, and promoting a hybrid work model that allows staff more flexibility around where and how they work.

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

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

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, along with effective information technology tools and systems enable staff to effectively and efficiently fulfill these roles to improve individuals and families’ service experiences, while increasing staff satisfaction.

**Key results**

- In 2022/23 CLBC implemented a streamlined complaint resolution process to reflect CLBC’s expectations around timeliness and shortening timelines in effort to expedite the review process.
- Completed the implementation of the Program Negotiations-Program Budget Exchange, which replaced the Excel-based templates with an optimized tool integrated within CLBC’s My Workspace platform.



- Implemented IT changes to CLBC’s information management system to simplify how both CLBC staff and contracted service providers complete Critical Incident Reporting.
- Initiated work to start the conversion of all financial payments to electronic fund transfers to simplify operations and support business continuity.

### Summary of progress made in 2022/23

In 2022/23 CLBC continued its work on streamlining internal processes to support more efficient operations for both regional staff and contracted service providers.

CLBC completed a business analysis on options to replace CLBC’s individual management system in effort to improve efficiencies of core business processes, increase responsiveness, and better support individuals and families.

CLBC successfully completed the Program Negotiations-Program Budget Exchange implementation, which is one part of a suite of initiatives that will improve IT tools and processes for negotiating program budgets and administering contracts.

CLBC launched a process to assist regional staff seeking support in interpreting policy and practice guidance. This process formalized how regional staff and provincial head office teams connected when further input is needed to inform local practice decisions and to support CLBC in being more responsive to the people we serve.

### Performance measure(s) and related discussion

Performance Measure	2021/22 Actual	2022/23 Target	2022/23 Actual
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. <sup>1</sup>	51	80	58

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

<sup>1</sup> PM was replaced in the latest service plan. PM targets for 2023/24 and 2024/25 were stated in the 2022/23 service plan as 80% and 80%, respectively. For more details on forward-looking planning information, including the performance measures and targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

3.1 This measure indicates CLBC’s ability to meet people’s disability-related needs and deliver services in a timely and responsive manner. It identifies the average number of individuals who have a priority ranking score of 50 or greater, who have not received any CLBC services in at least six months, and who have an outstanding request for services.<sup>4</sup> Lower results for this measure indicate a more positive outcome with fewer CLBC eligible, priority ranked individuals awaiting services.

<sup>4</sup> While not every individual will always require services, CLBC anticipates that most with a score of 50 or more will need services and even many with priority ranking scores of less than 50 receive services each year.

The 2022/23 results reflect the impact that COVID-19 had on individuals and families who deferred services and moved off the Request for Service List<sup>5</sup> to the Planning Registry.<sup>6</sup> Results also reflect CLBC's approach to prioritizing funding for those with the most urgent needs and fewer families formally requesting services. In 2022/23, CLBC allocated more funding to people with urgent needs following the implementation of the [Core and Enhanced Funding Policy](#). Many other factors impact this measure including the level of services needed, the amount of funding available for new services, and CLBC's effectiveness in delivering services.

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

CLBC recognizes the importance of being timely and responsive in its relationships with individuals and families. This responsiveness ensures that services meet the individuals and families' needs by adapting service delivery approaches to changing expectations.

#### **Key results**

- Implemented a streamlined complaint resolution process to reflect CLBC's expectations around timeliness and shortening the timelines to expedite the review process.
- Implemented an enhanced set of Standards for Home Sharing, promoting quality of life outcomes within the home sharing service. This aligned with the Standards for the Coordination of Home Sharing and reflects CLBC's values (e.g., cultural safety outcomes).

#### **Summary of progress made in 2022/23**

In 2022/23 CLBC strengthened the oversight of home sharing with the introduction of an enhanced set of [Standards for Home Sharing](#), one part of CLBC's full response to the [Office of the Auditor General's \(OAG\) audit on the monitoring of home sharing](#). The updated Standards provide a foundation for the delivery of home sharing across the province to ensure both successful outcomes for people and accountable service delivery.

CLBC made notable progress in addressing the OAG recommendations. For example, CLBC supported the creation of the [Home Sharing Support Society of BC](#), designed a sustainable emergency home support solution available provincially to alleviate pressure on home sharing providers (i.e., for individuals in crisis). CLBC also began work to understand the delivery of culturally safe and respectful home sharing services.

CLBC tracked, learned from, and reported on complaints. CLBC's complaints process, which makes reporting concerns easy and transparent, was revised to be more responsive by

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<sup>5</sup> The Request for Service List is a report that identifies current request for service from individuals and/or their families. The Request for Service List report is maintained in order of priority, based on urgency of need, as determined using the Request for Service Priority Tool.

<sup>6</sup> The Planning Registry is a report that lists requests for service for individuals and youth that are not currently needed but are required in the future. If an individual's target start date is in the future, the request becomes part of the Planning Registry which CLBC uses to guide future resource planning.

shortening the process to three stages and reducing the overall response timeframe by 20 business days.<sup>7</sup> These changes were a response to the Office of the B.C. Ombudsperson’s recommendation for a three-tier approach to resolving complaints, and feedback from people who filed formal complaints that the process between filing and resolution was too long.

### Performance measure(s) and related discussion

Performance Measure	2021/22 Actual	2022/23 Target	2022/23 Actual
3.2a Percentage of complaints for which the complaints process has been completed within the timeframes set out in the CLBC <a href="#">Complaints Resolution Policy</a> <sup>1</sup>	79%	80%	71%
3.2b Percentage of on-site visits completed at least once per fiscal year as set out in the CLBC Monitoring Policy <sup>1</sup>	98%	100%	90%

Data source: CLBC Complaints Tracking System

Data Source: The My Workspace Contract Management System and CLBC’s Annual Monitoring Management Tool.

<sup>1</sup> PM 3.2a & 3.2b targets for 2023/24 and 2024/25 were stated in the 2022/23 service plan as 1c: 84% & 85% and 3b: 100% & 100%, respectively. For forward-looking planning information, including current targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

3.2a This measure indicates how well CLBC responds to concerns by tracking if formal complaints are managed within required timeframes set in CLBC’s Complaints Resolution Policy. It demonstrates CLBC’s ability to respond to individuals and families’ needs and concerns in an efficient, timely manner.

In the 2022/23 Service Plan, CLBC adjusted the 2022/23 target to reflect a more gradual improvement to the measure’s performance recognizing how the pandemic and extreme weather events, like atmospheric rivers, floods, and extreme heat events, made it harder for regional staff to meet the policy’s required timeframes.

As the 2022/23 target was not met, CLBC will continue to monitor the complaints process and look into ways to improve timelines.

The results also reveal that this new streamlined approach target is still somewhat ambitious while it is being established. The initial assessment shows that it is challenging to meet the ten-business day timeframe when coordinating schedules of the family/complainant and senior staff. CLBC continued to monitor this measure closely and to consider ways to improve the efficiency and administrative fairness of its processes in order clarify for families what they can expect at each stage.

3.2b CLBC introduced this measure in the 2022/23 Service Plan. It is an indicator of CLBC’s ability to evaluate the quality of service delivery by service providers, address issues of

<sup>7</sup> The previous process had five stages with a response time of up to 70 business days.

concern, and support service provider improvements. It also reflects CLBC's focus on improving the effectiveness of monitoring the quality of all the CLBC-funded supports and services to ensure CLBC staff achieve full compliance with its [Monitoring Policy](#).

Although CLBC did not meet its target, this measure still demonstrates CLBC's commitment to improving the quality-of-service delivery. This was further exacerbated with regional staff recruitment and retention challenges limiting access to enough resources to reach this growing group. In 2022/23, CLBC proactively addressed staff recruitment and retention by attending career fairs, posting positions in communities where vacancies were prevalent, and promoting a hybrid work model that allows staff more flexibility around where and how they work in order to attract qualified candidates.

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

### **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.**

CLBC contracts with qualified service providers to deliver disability-related services that enables individuals to meaningfully participate fully in their 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 an individuals' changing needs.

#### **Key results**

- Established a new Community Health Advisory Team (CHAT) to support the RCI Work Plan to provide a culturally safe environment to discuss solutions around accessibility and health-related issues.<sup>8</sup>

#### **Summary of progress made in 2022/23**

CLBC worked closely with its sector partners to mitigate issues with recruitment and retention and to ensure that there is common understanding and alignment with CLBC's vision and Strategic Plan.

CLBC worked collaboratively with a range of government partners, community-based organizations, and the non-profit sector to promote access to services outside of CLBC's mandate, such as health, mental health, and housing which align with the focus areas of the RCI Work Plan.

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<sup>8</sup> It is made up of representatives from Health, CLBC and people with lived experience.

CLBC supported the Ministry of Health by participating in the Added Care Funding Planning Group, with representatives from across government (e.g., Ministry of Health and Health Authorities) to implement a consistent, standardized approach by Health Authorities.<sup>9</sup>

### Performance measure(s) and related discussion

Performance Measure	2021/22 Actual	2022/23 Target	2022/23 Actual
4.1a Change over time in composite Quality of Life Scores of surveyed individuals accessing CLBC-funded services <sup>1</sup>	N/A	7.42	N/A
4.1b Change over time of personal development domain scores of surveyed individuals accessing CLBC-funded services <sup>1</sup>	N/A	7.34	N/A

Data source: include Me! Survey results.

<sup>1</sup> PM was replaced in the latest service plan. PM targets for 2023/24 and 2024/25 were stated in the 2022/23 service plan as 7.43 and 7.43, respectively. For more details on forward-looking planning information, including the performance measures and targets for 2023/24 – 2025/26, please see the latest service plan on the [BC Budget website](#).

4.1 a & b are indicators of the quality of life of individuals who access CLBC-funded services.

- 4.1a - 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! survey initiative.
- 4.1b - represents one of the eight domains in CLBC's Quality of Life framework and as a measurement tool and is highly correlated to overall quality of life.

CLBC paused the include Me! survey and data collection for a third year in 2022/23 recognizing that in person service provider participation was limited due to the COVID-19 pandemic. Although the survey was paused this year, CLBC completed work that was relevant to quality of life, including a project to identify service specific indicators for those living in home sharing as part of CLBC's response to the Audit of the Office of the Auditor General (e.g., the revisions the Standards for Home Sharing).

<sup>9</sup> CLBC works with Health Authorities to identify disability and health-related needs and determines a plan for required services. This includes deciding which agency is responsible for coordinating and monitoring each service (e.g., CLBC coordinates the delivery of disability supports while an individual is in hospital, while a Health Authority coordinates the management of an individual's medical-needs or supports in their home).

## 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](#).

## Discussion of Results

The discussion and analysis of the financial results from operations and financial position for the year ended March 31, 2023, should be read in conjunction with the audited financial statements and accompanying notes (see Appendix B).

The Community Living Authority Act mandates that CLBC not operate at a deficit without the prior approval of the responsible Minister. 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 head office in Vancouver.

### Highlights

CLBC closed the year ended March 31, 2023, with a balanced budget, while providing new or increased supports and services improving the lives of 4,298 individuals and costing \$81.0 million in the year, \$76.2 million for the Developmental Disabilities program and \$4.8 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.

## Financial Summary

(\$ millions)	2021/22 Actual	2022/23 Budget	2022/23 Actual	2022/23 Variance
<b>Revenues</b>				
Contributions from Province				
Government transfers	1,292.4	1,333.1	1,419.3	86.2
Restricted – operating	(2.3)	-	0.4	0.4
Restricted – capital	(4.5)	(4.3)	(4.2)	0.1
<b>Net Operating Contributions</b>	<b>1,285.6</b>	<b>1,328.8</b>	<b>1,415.5</b>	<b>86.7</b>
Other income	28.6	27.7	35.5	7.8
Amortization of deferred capital contributions	3.6	4.4	3.7	(0.7)
<b>Total Revenue</b>	<b>1,317.8</b>	<b>1,360.9</b>	<b>1,454.7</b>	<b>93.8</b>
<b>Expenses</b>				
Supports and Services				
Developmental Disabilities Program	1,193.8	1,225.7	1,318.0	92.3
Personalized Supports Initiative	41.0	43.5	46.4	2.9
Provincial services	5.9	5.9	5.8	(0.1)
<b>Total Supports and Services</b>	<b>1,240.7</b>	<b>1,275.1</b>	<b>1,370.2</b>	<b>95.1</b>
Regional operations & administration	72.8	79.9	79.9	-
Amortization of tangible capital assets	4.3	5.9	4.6	(1.3)
<b>Total Expenses</b>	<b>1,317.8</b>	<b>1,360.9</b>	<b>1,454.7</b>	<b>93.8</b>
<b>Annual Surplus</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Supports and services compared to total expense	94.1%	93.7%	94.2%	0.5%
<b>Total Liabilities</b>	<b>62.5</b>	<b>47.3</b>	<b>162.4</b>	<b>115.1</b>
<b>Capital Expenditures</b>	<b>5.3</b>	<b>11.2</b>	<b>4.5</b>	<b>(6.7)</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 growth of the provincial population. As of March 31, 2023, the number of individuals reached 26,815, a 4.3 per cent increase within the year and a 26.9 per cent increase over five years. As in prior years, those aged 19 make up the bulk of the growth, with 1,136 (or 80%) of the 1,427 new individuals in 2022/23 prior to reflecting mortality and discharges in the year totalling 310 individuals.

**Table 1 – Adults Eligible for CLBC Services**

	2021/22	2022/23
Number of individuals with open files at year end		
Developmental Disabilities Program	22,908	23,752
Personalized Supports Initiative	2,790	3,063
Total number of individuals with open files at year end	<b>25,698</b>	<b>26,815</b>
Increase within the year <sup>1</sup>		
Developmental Disabilities Program	898	844
Personalized Supports Initiative	280	273
Total increase within the year	<b>1,178</b>	<b>1,117</b>
Annual rate of increase	<b>4.8%</b>	<b>4.3%</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 (2022/23 – 310 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 to avoid crisis whenever possible.
- Prudent procurement and contract management processes.
- Ongoing analysis of demand and caseload growth.
- Continuous review of funding algorithms and variables to ensure relevancy.
- Respectful consultations with its contracted service providers.
- 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 those 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. \$126.9 million in additional contributions were made available by the province in 2022/23.

After considering year-to-year changes in restricted funds, this translates to a \$129.9 million increase in net operating contributions, which was \$86.7 million more than budgeted.

Other income had increased from 2021/22 due to higher recoveries from Health Authorities, Indigenous Services Canada, Public Guardian and Trustee, Ministry of Children and Family Development, and higher than anticipated interest income. This change, together with fluctuations in amortization costs, brought the total operating revenue to \$1,454.7 million which was \$93.8 million more than budgeted and \$136.9 million higher than 2021/22.

## Expenses

### a) Supports and Services

Almost all the people 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 services and supports.

In 2022/23, CLBC provided new and incremental services through the Developmental Disabilities program benefitting 3,774 individuals costing \$76.2 million within the year, while addressing \$40.8 million in annualization costs for services implemented in the prior year, and \$84.6 million for service provider costs related to government's wage commitments under the Shared Recovery Mandate, funding 5 sick days as outlined in the Employment Standards Act and additional statutory holidays for National Day for Truth and Reconciliation and National Day of Mourning for Queen Elizabeth II. These outlays were partially offset by higher contract recoveries, resulting in a \$124.2 million increase in spending from 2021/22, \$92.3 million more than budgeted. See Table 2 below for further information, including prior year comparisons.

**Table 2 – Developmental Disabilities Program**

	2021/22	2022/23
Total Number of Supported Individuals at Year End	22,908	23,752
% increase from prior year	4.1%	3.7%
New Services Implemented		
Number of new services	5,044	5,659
Number of individuals provided new services	3,341	3,774
Cost within the fiscal year (\$ millions)	65.3	76.2
Annual cost of service (\$ millions)	106.1	113.7
Average annual cost of new services per individual (\$ thousands)	31.8	30.1
Contracted Service Recoveries		
Recoveries within the fiscal year (\$ millions)	43.5	51.8
Annual ongoing service recoveries (\$ millions)	63.2	73.6
Average Total Annual Cost per Individual (\$ thousands)	53.2	56.5

Through the Personalized Supports Initiative, CLBC incurred \$2.4 million in service annualization costs and implemented new and incremental services benefitting 524 individuals and costing \$4.8 million in the year.

**Table 3 – Personalized Supports Initiative**

	2021/22	2022/23
Total Number of Supported Individuals at Year End	2,790	3,063
New Services Implemented		
Number of new services	600	735
Number of individuals provided new services	413	524
Cost within the fiscal year (\$ millions)	4.5	4.8

Annual cost of service (\$ millions)	6.9	8.2
Average annual cost of new services per individual (\$ thousands)	16.7	15.6
Contracted Service Recoveries		
Recoveries within the fiscal year (\$ millions)	3.7	3.2
Annual ongoing service recoveries (\$ millions)	4.3	3.9
Average Total Annual Cost per Individual (\$ thousands)	15.5	15.9

Provincial Services includes the Provincial Assessment Centre, which accounted for \$4.9 million in 2022/23, and a provincial travel subsidy program managed by the Ministry for those who are eligible for CLBC supports and services. Spending for these services were the same as planned.

**b) Regional Operations and Administration**

CLBC’s priority is the delivery of supports and services to the supported individuals and families, with greater than 93 percent of the budget being directed for that purpose. The remaining budget, less than 7%, goes to funding CLBC operational costs. This includes regional staff working directly with supported individuals and families, and 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 2022/23, spending on regional operations and administration was as budgeted of \$79.9 million and was \$7.1 million higher than in 2021/22 due to growth in caseload volumes.

**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 on strategies to ensure CLBC services remain sustainable. The identified risks for Fiscal Year 2022/23 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 family wellness 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.
Service provider and home sharing provider sectors face recruitment and retention challenges that may impact the sustainability of current and new service demands.	CLBC is working more closely with service provider and home sharing provider sectors to develop recruitment and retention strategies.

## Appendix A: Progress on Mandate Letter Priorities

The following is a summary of progress made on priorities as stated in the 2021/22 Mandate Letter from the Minister Responsible.

2021/22 Mandate Letter Priority	Status as of March 31, 2023
<p>Advance lasting and meaningful reconciliation</p>	<p>In 2022/23, with support from the Indigenous Advisory Committee, CLBC CLBC’s Board undertook the foundational work to develop a public statement of commitment to reconciliation with Indigenous Peoples. This work includes:</p> <ul style="list-style-type: none"> <li>• CLBC expanded its Indigenous Relations team to lead and support CLBC’s work to advance reconciliation and better serve Indigenous people.</li> <li>• CLBC integrated goals, strategies and activities into its 2022-25 Strategic Plan with consultation with the Indigenous Advisory Committee, the RCI Working Group and Board of Directors.</li> <li>• CLBC continued to develop relationships with Indigenous Authorities and leaders, some of whom now serve on the Indigenous Advisory Committee.</li> <li>• CLBC developed a <a href="#">Cultural Safety Policy</a>, and supporting Practice Guidance for both CLBC Staff and Service Providers.</li> <li>• CLBC began the process of holding land acknowledgement ceremonies in its local offices which involved local Indigenous leaders and a unique art installation in each office.</li> </ul>
<p>Meet regularly and collaborate with individuals, families, service providers and advocacy groups to improve the lives of individuals with developmental disabilities by:</p> <ol style="list-style-type: none"> <li>a) Advancing the implementation of the Re-imagining Community Inclusion (RCI) Report 10-year vision and road map;</li> <li>b) Supporting a network of Community Councils that connect CLBC with individuals, families, service providers and community members at a local level and provide opportunities for</li> </ol>	<ol style="list-style-type: none"> <li>a) <ul style="list-style-type: none"> <li>• In October 2022, the RCI Implementation Steering Committee released the RCI Work plan for 2022/23-2024/25.</li> <li>• The RCI Work plan was created by four working groups: <ul style="list-style-type: none"> <li>• health and wellness</li> <li>• employment</li> <li>• inclusive housing</li> </ul> </li> </ul> </li> </ol>

2021/22 Mandate Letter Priority	Status as of March 31, 2023
<p>Community Councils to participate in provincial initiatives; and</p> <p>c) c. Recognizing the value of the lived experiences of individuals and including them in understanding issues and developing solutions where they will be impacted.</p>	<ul style="list-style-type: none"> <li>• Indigenous strategies for community inclusion,</li> <li>• Integrated RCI goals, strategies, and activities into CLBC’s new 2022-25 Strategic Plan which was released in July 2022.</li> </ul> <p>b)</p> <ul style="list-style-type: none"> <li>• Community Councils continued with both virtual and in-person meetings and participated in a range of projects, including activities to engage with individuals and families during and as we come out of the pandemic.</li> <li>• The CLBC Provincial Advisory Council continued to meet and advise the CLBC Board and management.</li> <li>• Both Community Councils and the Provincial Advisory Council, which provided input into CLBC’s Strategic Plan, continued to provide input and feedback on activities to support individuals and families as the COVID-19 pandemic shifted to recovery.</li> </ul> <p>c)</p> <ul style="list-style-type: none"> <li>• Indigenous individuals, families, and advocates continued to advise CLBC through the Indigenous Advisory Committee and new Elders Committee.</li> <li>• CLBC continued to consult a range of partners on service delivery issues, including:             <ul style="list-style-type: none"> <li>• BC CEO Network</li> <li>• BC People First</li> <li>• Inclusion BC</li> <li>• Family Support Institute</li> <li>• BC Aboriginal Network on Disability Society.</li> </ul> </li> <li>• CLBC awarded a series of grants to Self Advocacy groups - recognized as provincial leaders - to help people who feel isolated as a result of the COVID-19 pandemic.</li> </ul>

2021/22 Mandate Letter Priority	Status as of March 31, 2023
<p>Improve transitions for individuals and their families by:</p> <ul style="list-style-type: none"> <li>a) Supporting youth who are transitioning to adulthood, and their families to understand the adult landscape and access a range of planning supports;</li> <li>b) Working collaboratively with individuals, families, the Ministry of Children and Family Development (MCFD), and other partners to understand transition-related challenges and identify further improvements; and</li> <li>c) Utilizing the revised forecasting model to better understand the implications of caseload growth and to improve planning for all age groups.</li> </ul>	<ul style="list-style-type: none"> <li>a) <ul style="list-style-type: none"> <li>• CLBC transitioned its in-person Welcome Workshops and content to a virtual platform through the pandemic and began to gradually offer in-person Welcome Workshops and provide in-person training to workshop presenters.</li> <li>• CLBC facilitators continue to support individuals and families with transitions on a one-to-one basis.</li> <li>• CLBC staff continue to work with the Ministry of Children and Family Development (MCFD) staff to support youth and family transitions, particularly those in the care or guardianship of MCFD.</li> </ul> </li> <li>b) <ul style="list-style-type: none"> <li>• At a regional level, CLBC and MCFD staff met monthly to discuss ongoing changes in MCFD’s service delivery, including its four pilot Family Connection Centres.</li> <li>• At a regional level, CLBC and MCFD offices continue to collaborate on transitioning youth, including youth in care.</li> <li>• CLBC and MCFD, along with other Ministries and Crowns, are working together to review the youth transition process.</li> </ul> </li> <li>c) <ul style="list-style-type: none"> <li>• CLBC continued to enhance its forecasting model in order and to more accurately predict specific service and population cohort needs.</li> </ul> </li> </ul>
<p>Increasing community inclusion and making life more affordable for CLBC eligible individuals through employment by:</p> <ul style="list-style-type: none"> <li>a) Collaborating through the RCI Implementation Steering Committee;</li> <li>b) Continuing to implement Learning, Inclusion, Friendships, Employment (L.I.F.E.-based) services to support individuals with all</li> </ul>	<ul style="list-style-type: none"> <li>a) <ul style="list-style-type: none"> <li>• The RCI Implementation Steering Committee met regularly over the past year and created its RCI Work plan for 2022/23-2024/25.</li> <li>• The RCI Work plan was created by four working groups - with representation of individuals, families, service providers,</li> </ul> </li> </ul>

2021/22 Mandate Letter Priority	Status as of March 31, 2023
<p>abilities to find employment that fits an individual's goals, while meeting their other support needs;</p> <p>c) Continuing to monitor and evaluate the impacts of CLBC's employment service delivery model, including application of a GBA+ lens, to increase effectiveness; and</p> <p>d) Increasing access to employment services by making measured investments in services, including supporting individuals who have lost their employment because of COVID-19, and proactively seeking opportunities to partner with WorkBC to support people in accessing WorkBC where appropriate.</p>	<p>community and Indigenous organizations, who collaborated to understand issues, set goals, and identify strategies and indicators.</p> <ul style="list-style-type: none"> <li>• The RCI Work plan was released in October 2022.</li> <li>• In July 2022, CLBC released its new 2022-25 Strategic Plan which integrated and was informed by RCI goals, strategies and activities.</li> </ul> <p>b)</p> <ul style="list-style-type: none"> <li>• To support the expansion of L.I.F.E. service: <ul style="list-style-type: none"> <li>• CLBC offered information and training activities aimed at service providers interested in delivering the L.I.F.E. service.</li> <li>• Undertook procurement for new service providers.</li> <li>• Developed a new policy and guidance on the L.I.F.E service, and</li> <li>• Made changes to IT, contracting, and other internal processes.</li> </ul> </li> <li>• In advance of service expansion, CLBC rolled out training on the L.I.F.E. service with CLBC field staff.</li> </ul> <p>c)</p> <ul style="list-style-type: none"> <li>• CLBC continues to track and monitor employment rates which were significantly impacted by the COVID-19 pandemic.</li> <li>• In response to pandemic-related job loss of CLBC service recipients, and as part of BC's Recovery Plan, CLBC continued to partner with Inclusion BC to provide employment services to assist those who lost employment due to the pandemic.</li> </ul> <p>d)</p> <ul style="list-style-type: none"> <li>• CLBC continued to provide greater access to CLBC employment services and through its partnerships with WorkBC.</li> </ul>



2021/22 Mandate Letter Priority	Status as of March 31, 2023
<p>Promote the health and wellness of individuals by:</p> <p>a) Monitoring the impact of COVID-19 and collaborating with the Office of the Provincial Health Officer, WorkSafe BC and service providers to maintain and adjust appropriate essential services for the remainder of the COVID-19 pandemic and into recovery; and</p> <p>b) Working with the Ministry of Health and Health Authorities, in collaboration with the RCI Implementation Steering Committee to identify interests, issues, and an action plan to address challenges in managing Added Care, coordination of services to individuals with multiple complex needs, and to pursue other partnership opportunities.</p>	<p>a)</p> <ul style="list-style-type: none"> <li>• CLBC continued working closely with the Office of the Provincial Health Officer (PHO) to ensure CLBC alignment with public health guidance and to support the early vaccination of CLBC-eligible individuals.</li> <li>• CLBC and a Deputy Provincial Health Officer continued to provide regular information sessions about COVID-19 for self-advocates, families, home sharing providers, and service providers.</li> <li>• CLBC continued to work with the PHO and Ministry of Health in relation to mandatory vaccination of CLBC staff and staff of service providers.</li> </ul> <p>b)</p> <ul style="list-style-type: none"> <li>• CLBC, the Ministry of Health, regional and provincial Health Authorities, continued to discuss updates to the Guidelines for Collaborative Service Delivery for Adults with Developmental Disabilities.</li> </ul>
<p>Improve services to people with multiple complex needs by:</p> <p>a) Strengthening and formalizing collaborative processes between CLBC and external partners at local and regional levels;</p> <p>b) Continuing to build Trauma Informed Practice into policy and practice with CLBC staff and external partners; and</p> <p>c) Developing solutions to improve service provision and planning for implementation.</p>	<p>a)</p> <ul style="list-style-type: none"> <li>• CLBC continued strengthening collaboration with external partners at both the local and regional levels to improve services to people with complex needs. For example, as MCFD transforms its service delivery system, attention is being paid to the transition of youth with complex needs.</li> <li>• CLBC continued to work with its partners to address the needs of vulnerable individuals who may have experienced isolation and related challenges during the pandemic.</li> </ul> <p>b)</p> <ul style="list-style-type: none"> <li>• CLBC continued to facilitate a Community of Practice for CLBC staff and external partners building on previous training on Trauma Informed Practice.</li> </ul>

2021/22 Mandate Letter Priority	Status as of March 31, 2023
	<p>c)</p> <ul style="list-style-type: none"> <li>• With Lookout Society, CLBC continued to pilot a project that provides wrap around services in a step-up, step-down model. The goal of the pilot is to test the model with CLBC clients with complex needs.</li> <li>• CLBC continued to work on developing solutions to improve service provision for people with complex needs, including work on inclusive housing, home sharing, the new L.I.F.E service, health, and wellness.</li> <li>• As part of the work on Strategic Plan and the Re-Imagining Community Inclusion Work plan, the Health and Wellness Working Group developed strategies to support people with complex needs.</li> <li>• In June 2022, CLBC formed the Community Health Advisory Team (C.H.A.T.) which includes representatives from CLBC, the Ministry of Health and people with lived experience.</li> </ul>
<p>Coordinating with partners to increase access to a range of inclusive home support options and providing opportunities for individuals to live as independently as they are able:</p> <p>a) Working with BC Housing (BCH), Inclusion BC, service providers, municipalities, and other stakeholders to increase availability of inclusive housing for people with developmental disabilities and to include individuals in new and existing affordable, inclusive housing;</p> <p>b) The RCI Implementation Steering Committee has prioritized housing for its short-term work plan; and</p> <p>c) Working with home sharing stakeholders to develop and implement improvements to improve the quality and sustainability of home sharing.</p>	<p>a)</p> <ul style="list-style-type: none"> <li>• CLBC's new 2022-25 Strategic Plan prioritized building inclusive communities and expanding home support options for individuals.</li> <li>• CLBC hired new staff to support the RCI Work plan goals on increasing affordable and inclusive housing opportunities for people with developmental disabilities.</li> <li>• With Inclusion BC and others, CLBC continued to engage with individuals and families on the issue of inclusive housing to help them plan for inclusive housing.</li> </ul> <p>b)</p> <p>CLBC and Inclusion BC led a working group to develop the Inclusive Housing Plan for the Re-imagining Community Inclusion initiative. This group included membership of individuals, families, service providers and key housing partners.</p>

2021/22 Mandate Letter Priority	Status as of March 31, 2023
	<p>c)</p> <ul style="list-style-type: none"> <li>• Supported the creation of the Home Sharing Support Society BC an independent registered society with a board of directors and executive director, to support home sharing and related partners, similar to the BC Federation of Foster Parents.</li> <li>• Designed a sustainable emergency home support/wellness solution to eventually be available provincially after a piloting period. aimed to:               <ul style="list-style-type: none"> <li>• alleviate pressure on home sharing providers (to be emergency support for new individuals in crisis), and</li> <li>• support the long-term sustainability of home sharing providers and family caregivers.</li> </ul> </li> <li>• Reviewed policy and practice and made improvements to assure alignment across shared living by engaging with numerous partners about its home sharing policy suite.</li> </ul>

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

**COMMUNITY LIVING BRITISH COLUMBIA**

**Audited Financial Statements**

March 31, 2023

# 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, 2023, 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)-(f) 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, 2023 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, 2023;
- 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(a) to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting

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



standards. Note 2(a) to the financial statements discloses the impact of these differences. Our opinion is not modified in respect of this matter.

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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.

**/s/PricewaterhouseCoopers LLP**

Chartered Professional Accountants

Vancouver, British Columbia  
May 11, 2023

# COMMUNITY LIVING BRITISH COLUMBIA

## Statement of Financial Position

(Expressed in thousands of dollars)

**As at March 31**

	2023	2022
<b>Financial assets</b>		
Cash	\$ 53,333	\$ 41,233
Accounts receivable (note 4)	92,038	4,456
Employee retiring allowance amounts receivable (note 5a)	721	688
	146,092	46,377
<b>Liabilities</b>		
Accounts payable and accrued liabilities	132,400	32,600
Employee retiring allowance liabilities (note 5a)	2,139	2,121
Deferred operating contributions (note 6)	9,234	9,640
Deferred capital contributions (note 7)	18,667	18,173
	162,440	62,534
<b>Net debt</b>	(16,348)	(16,157)
<b>Non-financial assets</b>		
Tangible capital assets (notes 7 & 8)		
Funded by capital contributions	17,010	16,970
Unfunded	2,219	2,344
	19,229	19,314
Prepaid expenses	867	591
	20,096	19,905
<b>Accumulated surplus</b> (note 9)	\$ 3,748	\$ 3,748

Commitments, contractual obligations and contingencies (note 15)

Approved on behalf of the Board:



Dr. Michael J. Prince  
Chair



Simon Philp  
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**

	2023 Budget	2023 Actual	2022 Actual
	(note 16)		
<b>Revenues</b>			
Operating contributions from the Province of British Columbia	\$ 1,328,800	\$ 1,415,516	\$ 1,285,624
Cost sharing agreements with regional health authorities	19,100	21,320	18,875
Interest income	825	3,800	840
Other income	7,775	10,351	8,851
Capital contributions (note 7)	4,400	3,740	3,609
	<b>1,360,900</b>	<b>1,454,727</b>	<b>1,317,799</b>
<b>Expenses</b> (notes 14)			
Supports and services:			
Developmental Disabilities Program	1,225,700	1,318,022	1,193,796
Personalized Supports Initiative	43,500	46,438	41,032
Provincial Services	5,900	5,803	5,903
Regional operations & administration	79,900	79,865	72,735
Amortization of tangible capital assets (note 8)	5,900	4,599	4,333
	<b>1,360,900</b>	<b>1,454,727</b>	<b>1,317,799</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

	2023	2023	2022
	Budget	Actual	Actual
	(note 16)		
Annual surplus	\$ -	\$ -	\$ -
Acquisition of tangible capital assets	(11,200)	(4,514)	(5,265)
Amortization of tangible capital assets	5,900	4,599	4,333
	(5,300)	85	(932)
Increase in prepaid expenses		(276)	(150)
<b>Increase in net debt</b>		(191)	(1,082)
Net debt at beginning of year		(16,157)	(15,075)
<b>Net debt at end of year</b>		\$ (16,348)	\$ (16,157)

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

	2023	2022
Cash provided by (used in):		
<b>Operating activities</b>		
Annual surplus	\$ -	\$ -
Items not involving cash:		
Recognition of deferred capital contributions	(3,740)	(3,609)
Amortization of tangible capital assets	4,599	4,333
	859	724
Changes in non-cash working capital (note 11)	11,521	14,176
	12,380	14,900
<b>Financing activities</b>		
Additions to deferred capital contributions	4,234	4,504
	4,234	4,504
<b>Capital activities</b>		
Purchase of tangible capital assets	(4,514)	(5,265)
	(4,514)	(5,265)
<b>Increase in cash</b>	12,100	14,139
Cash, beginning of year	41,233	27,094
<b>Cash, end of year</b>	\$ 53,333	\$ 41,233
Supplemental information:		
Interest received	\$ 3,800	\$ 840

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, 2023

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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 is mandated to provide supports and services to eligible adults to participate fully in their communities in meaningful ways. The Community Living Authority Act and the Community Living Authority Regulation outline eligibility criteria for two groups of individuals for CLBC services:

- Adults with a developmental disability, and
- Adults diagnosed with a Fetal Alcohol Spectrum Disorder or an Autism Spectrum Disorder, and who have significant limitations in adaptive functioning.

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. CLBC does not have any remeasurement gains or losses and as a result, has not presented a statement of remeasurement of gains or losses.

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, 2023 would have increased by \$40 (2022 – increased by \$713). As at March 31, 2023, deferred capital contributions used to purchase tangible capital assets would have decreased and the accumulated surplus would have increased by \$17,010 (2022 – increased by \$16,970). Under PSAS, the total cash flows from operating, financing, and capital activities for the years ended March 31, 2023 and 2022 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, 2023

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### 2. Significant accounting policies (continued)

#### b) Revenue recognition (cont'd)

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.

#### f) New accounting standards adopted

Effective April 1, 2022, CLBC adopted section PS 3280 – *Asset Retirement Obligations* issued by the Public Sector Accounting Board. The adoption of this standard does not impact these financial statements.

# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2023

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### 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. Areas requiring the use of management estimates include the determination of accrued liabilities. Actual results could differ from these estimates.

### 4. Accounts receivable

	2023	2022
Due from the Province of British Columbia	\$ 89,675	\$ 2,856
GST recoverable	468	412
Due from health authorities	4	154
Other receivables	5,550	4,382
	95,697	7,804
Valuation allowance	(3,659)	(3,348)
	\$ 92,038	\$ 4,456

### 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, 2023 and 2022 are based on an actuarial valuation as at March 31, 2023. The next actuarial valuation will be as at March 31, 2026.



# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2023

### 5. Employee future benefits (continued)

#### a) Employee retiring allowance benefits (continued)

	2023	2022
Benefit obligation, beginning of year	\$ 2,121	\$ 1,983
Service cost	141	134
Interest cost	62	58
Benefit payments	(56)	(54)
Actuarial gain	(129)	-
Benefit obligation, end of year	\$ 2,139	\$ 2,121
Amount recoverable from PSA	721	688
Assumed discount rate	4.20%	2.90%
Assumed rate of compensation increase	3.60%	3.00%
Service cost	\$ 141	\$ 134
Interest cost	62	58
Actuarial gain	(129)	-
Benefits expense	\$ 74	\$ 192

#### 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 68,000 active members, of which 678 (2022 – 654) are employees of CLBC.

CLBC's contributions to the Plan were \$4,705 (2022 – \$4,612).

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, 2023

### 6. Deferred operating contributions

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

	2023		2022	
Deferred operating contributions, beginning of year	\$	9,640	\$	7,374
Restricted operating contributions received		64,857		141,700
Amounts recognized as revenue		(65,263)		(139,434)
Deferred operating contributions, end of year	\$	9,234	\$	9,640

### 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:	2023			2022
	Spent	Unspent	Total	
Balance, beginning of year	\$ 16,970	\$ 1,203	\$ 18,173	\$ 17,278
Contributions received	-	4,234	4,234	4,504
Contributions used to purchase tangible capital assets	3,780	(3,780)	-	-
Amounts recognized as revenue	(3,740)	-	(3,740)	(3,609)
Balance, end of year	\$ 17,010	\$ 1,657	\$ 18,667	\$ 18,173

Funded and unfunded tangible capital assets at net book value:

	2023			2022
	Funded	Unfunded	Total	
Balance, beginning of year	\$ 16,970	\$ 2,344	\$ 19,314	\$ 18,382
Purchases	3,780	734	4,514	5,265
Amortization	(3,740)	(859)	(4,599)	(4,333)
Balance, end of year	\$ 17,010	\$ 2,219	\$ 19,229	\$ 19,314

# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2023

### 8. Tangible capital assets

	Leasehold improvements	Vehicles	Furniture and equipment	Information systems	Information systems work-in- progress	Total
Cost:						
March 31, 2021	\$ 5,494	\$ 1,330	\$ 2,141	\$ 19,515	\$ 10,439	\$ 38,919
Additions	943	-	102	-	4,220	5,265
Disposals	-	(172)	(16)	(175)	-	(363)
Transfers	-	-	-	9,347	(9,347)	-
March 31, 2022	\$ 6,437	\$ 1,158	\$ 2,227	\$ 28,687	\$ 5,312	\$ 43,821
Additions	734	-	246	-	3,534	4,514
Disposals	(193)	-	(74)	(5,475)	-	(5,742)
Transfers	-	-	-	1,060	(1,060)	-
March 31, 2023	\$ 6,978	\$ 1,158	\$ 2,399	\$ 24,272	\$ 7,786	\$ 42,593
Accumulated Amortization:						
March 31, 2021	\$ 3,368	\$ 748	\$ 1,670	\$ 14,751	\$ -	\$ 20,537
Additions	724	112	197	3,300	-	4,333
Disposals	-	(172)	(16)	(175)	-	(363)
March 31, 2022	\$ 4,092	\$ 688	\$ 1,851	\$ 17,876	\$ -	\$ 24,507
Additions	860	108	270	3,361	-	4,599
Disposals	(193)	-	(74)	(5,475)	-	(5,742)
March 31, 2023	\$ 4,759	\$ 796	\$ 2,047	\$ 15,762	\$ -	\$ 23,364
Net Book Value:						
March 31, 2022	\$ 2,345	\$ 470	\$ 376	\$ 10,811	\$ 5,312	\$ 19,314
March 31, 2023	\$ 2,219	\$ 362	\$ 352	\$ 8,510	\$ 7,786	\$ 19,229

### 9. Accumulated surplus

The accumulated surplus of \$3,748 at March 31, 2023 and 2022 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, 2023 is \$145,371 (2022 – \$45,689), of which \$143,480 (2022 – \$44,655) 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, 2023

### 11. Supplementary cash flow information

Changes in non-cash working capital:

	2023	2022
Accounts receivable	\$ (87,582)	\$ (1,501)
Employee retiring allowance amounts receivable	(33)	3
Accounts payable and accrued liabilities	99,800	13,420
Employee retiring allowance liabilities	18	138
Deferred operating contributions	(406)	2,266
Prepaid expenses	(276)	(150)
	\$ 11,521	\$ 14,176

### 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:

	2023		2022	
	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	\$ 1,415,516	\$ -	\$ 1,285,624	\$ -
Supports and services:				
Developmental Disabilities Program	-	150	-	300
As at March 31:				
Deferred operating contributions	9,234	-	9,640	-
Deferred capital contributions	18,667	-	18,173	-

### 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, 2023

### 14. Expenses by object

	2023	2022
Supports and services	\$ 1,366,094	\$ 1,236,508
Compensation and benefits	65,480	60,360
Facilities	6,392	6,229
Communications and information technology	5,964	5,280
General expenses	4,325	3,356
Administration	1,873	1,733
Amortization of tangible capital assets	4,599	4,333
	\$ 1,454,727	\$ 1,317,799

### 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, 2023 are as follows:

Year ending March 31,	
2024	\$ 5,423
2025	4,696
2026	4,157
2027	2,384
2028	1,395
April 1, 2028 and beyond	1,367

#### b) Contractual obligations

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 2022/23 to 2023/25 Service Plan.

# COMMUNITY LIVING BRITISH COLUMBIA

## Notes to the Financial Statements

(Expressed in thousands of dollars)

**March 31, 2023**

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### **17. Restructuring Transaction**

On March 2, 2023, it was announced that effective October 2, 2023, the management and administration of the Provincial Assessment Centre (PAC) will be transferred to the Provincial Health Services Authority (PHSA), an entity related to CLBC, to strengthen PAC's infrastructure, systems and services. CLBC has assessed that this arrangement meets the definition of a restructuring transaction per PS 3430.

### **18. Accounting standard not yet adopted**

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

- a) 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.