

Community Living British Columbia

2023/24

Annual Service Plan Report

August 2024



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Board Chair's Accountability Statement



The Community Living British Columbia 2023/24 Annual Service Plan Report compares the organization's actual results to the expected results identified in the 2023/24 - 2025/26 Service Plan published in 2023. The board is accountable for those results as reported.

Signed on behalf of the Board by:

A handwritten signature in black ink that reads "Shane Simpson". The signature is written in a cursive style and is positioned above a thin horizontal line.

Shane Simpson
Board Chair, CLBC
August 8, 2024.

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Letter from the Board Chair & CEO

A significant focus this past year has been to strengthen CLBC's relationships with Indigenous Peoples, communities, and partners. In June 2023 members of Board of Directors, alongside the Minister of Social Development and Poverty Reduction, the CLBC Indigenous Advisory Committee (IAC) and members of CLBC's leadership team took part in an historic and moving signing ceremony committing to advance reconciliation with Indigenous Peoples. Our Board Commitment set out four principles that guide work at CLBC when engaging, supporting, monitoring, and planning with First Nations, Métis and Inuit individuals, families, support networks and communities.

Indigenous adults eligible for CLBC services who are members of the seven Secwépemc Nation communities can now receive support and community inclusion services directly from an established Indigenous service provider. This first-ever [collaboration agreement](#) was celebrated in a signing ceremony between [Secwépemc Child & Family Services Agency \(SCFSA\)](#) and CLBC.

Another important milestone this fiscal was the amendment of our [Community Living Authority Act](#) to formally include the Indigenous Advisory Committee. The Act also now requires that CLBC's Board of Directors continue to include at least one Indigenous person, two people eligible for CLBC services, and one family member. It is now enshrined in law that CLBC will continue to be guided by the people we serve.

Accessibility has been another key area of focus and CLBC released its first [Accessibility Plan](#) in August 2023. Guiding us in steering this work and helping build new relationships are the founding members of CLBC's Accessibility Committee.

CLBC has also changed the way we talk about our services as a result of feedback from the self-advocate community. As of the start of the 2023/24 fiscal year, we updated words and descriptions we use to ensure that the language is clear, accessible, culturally safe, and inclusive of the diverse identities of the people we serve.

Finally, CLBC initiated the alignment of management responsibilities at the regional level. This will enable some managers to better focus on supporting staff who work directly with individuals and families and give other managers more capacity to work with external partners. Over time, individuals and families will experience improvements in the support they receive from their local office, and benefit from the stronger partnerships CLBC has built.

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



Shane Simpson, Board Chair, CLBC
August 8, 2024.



Ross Chilton, CEO, CLBC
August 8, 2024.

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 2023/24 – 2025/26 [Service Plan](#) and the actual results reported on 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 Fetal Alcohol Spectrum Disorder or Autism Spectrum Disorder, and who have significant limitations in adaptive functioning.

CLBC collaborates with individuals, families, their support networks, service and community partners, as well as Indigenous Peoples, to create “communities of belonging and lives with connection.” Beyond funding services, CLBC supports eligible adults, their families and support networks to engage, plan and connect with community resources that are welcoming and inclusive so that CLBC eligible people 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 Strategic Plan builds on work completed under the [2023/24 Service Plan](#) and includes CLBC's vision, mission, and values supported by goals and strategies to guide CLBC's direction 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

Global and systemic challenges required CLBC to adjust, innovate and work in partnership to respond to its [2023/24 Service Plan](#) commitments. These included workforce shortages, extreme weather events as a result of climate change, and the rising cost of living. In response, CLBC continued to share information and work closely with people, families, service providers, partnering ministries and organizations to leverage collective strengths. One particular area highlighting this was CLBC's working closely with service providers in regions affected by extreme weather events such as wildfires. People in places where evacuations were necessary were identified and assisted to temporarily relocate until they could safely return.

The most significant drivers impacting CLBC's operations continue to be the number of new eligible adults requesting services. By March 31, 2024, 28,003 adults were registered for CLBC services, a net increase of 1,188 people over the last year. This represents an increase of 4.4% percent over the previous year and 26% 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 an increase in referrals of youth to CLBC. CLBC is also experiencing growth in the number of adults with a Fetal Alcohol Spectrum Disorder or an Autism Spectrum Disorder who have significant limitations in adaptive functioning and are eligible for the Personalized Supports Initiative¹ stream.

The growth in demand for CLBC services is also driven by increasing:

- Numbers of young adults wanting to live full lives and gain greater independence;
- Numbers of adults living with complex needs who have higher support needs;
- Requirements for people who are experiencing age-related support needs; and,
- Number of parents who, as they age, need greater assistance in caring for their adult family member.

To assist CLBC in meeting the growth in demand for services, the provincial government increased funding commitments to CLBC by \$45.9 million in the 2023/24 fiscal year.

CLBC prioritized working in partnership to address systemic issues which impacted the operating environment in 2023/24. CLBC continued to advance its mandate by investing in individual and family leadership and sector partnerships (e.g., Ministry of Housing, BC Children's Hospital), ensuring CLBC's actions aligned with its commitment to the rights of Indigenous Peoples, and investing in our sector partners to advance inclusion and accessibility in communities.

¹ CLBC services for people who have both significant limitations in adaptive functioning and a diagnosis of Fetal Alcohol Spectrum Disorder or Autism Spectrum Disorder.

Access to affordable and inclusive housing for CLBC eligible adults continued to be a challenge due to the limited availability of affordable housing. This resulted in an increased number of people CLBC supports, including those living with complex needs, continuing to live with aging parents or in settings that were not their preferred option. In 2023/24, CLBC continued to build the capacity of its housing team to support engagement, planning, and coordination with [BC Housing](#), the [Ministry of Housing](#), non-profit and cooperative housing providers, the [Aboriginal Housing Management Association](#), service providers, and other partners to promote accessible, inclusive, and affordable housing for people CLBC supports.

The people CLBC served who are living with complex needs, including those with mental health challenges, addictions, and homelessness, continued to be at risk of exposure to the toxic drug supply. They continued to require affordable housing and support to access mental health and addictions services. This presented challenges for contracted CLBC service providers to deliver services as this population requires unique and innovative support practices that typically do not fit within CLBC's traditional service delivery approach. In response, CLBC developed and strengthened partnerships for services with the [Ministry of Health](#), [Ministry of Mental Health and Addictions](#), and other sector partners to improve access to services.

In December 2023, CLBC introduced a new regional management structure to strengthen our capacity to be more responsive to the people we support. CLBC launched the [Regional Management Reframing Project](#) to introduce a more focused scope of responsibility in regional operations, stronger connections between CLBC and our sector partners such as regional health authorities, and increased capacity for service delivery managers to support their staff.

Report on Performance: Goals, Objectives, and Results

The following goals, objectives and performance measures have been restated from the [2023/24 – 2025/26 Service Plan](#). For forward-looking planning information, including current [targets](#) for 2024/25 – 2026/27, please see the latest service plan on the [BC Budget website](#).

Goal 1: We have trusting relationships with the people we serve.

Objective 1.1: Individuals and families have stronger relationships with CLBC.

CLBC continued to strengthen relationships with individuals, families, and support networks, so that transitioning youth, older adults, and their families along with the support networks had positive experiences, were well informed about CLBC, and had access to funded services and natural supports that are available to all citizens.

Key results

- Worked collaboratively with CLBC’s Indigenous Advisory Committee and the Elders Advisors Committee to improve relationships with Indigenous Peoples and their communities.
- CLBC released the first Accessibility Plan in August 2023, which was developed collaboratively by CLBC staff with input from a range of partners, including people CLBC serves, families, support networks, and sector partners.
- CLBC initiated the Regional Management Reframing Project to increase capacity for regional management to proactively engage with staff to support service providers, individuals, families, and other sector partners.

Summary of progress made in 2023/24.

CLBC continued to build stronger relationships with people and families. Service delivery staff delivered Welcome Workshops for youth and their families transitioning to CLBC services (in both virtual and in-person formats) to improve transparency and access to information about CLBC (e.g., to learn about planning, community resources, and CLBC funded services).

In winter 2023, CLBC launched a phased implementation of the Regional Management Reframing Project in CLBC’s North region to be more responsive to people CLBC serves.

Initial results have been positive, with the new management structure strengthening the organization’s capacity to support individuals, families, and service delivery staff and to strengthen relationships with key sector partners (e.g., Ministry of Health).

Performance measure and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
1a. Percentage of families of transitioning youth who understand what services and supports they can expect from CLBC and when they can expect them. ¹	Data not available (new question added in 2023/24 survey)	TBD	49%

Data source: Targeted 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.

¹PM 1a targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as TBD and TBD, respectively.

1a. The 2023/24 actual is based on the data sourced from a new question added to the annual targeted survey of people transitioning to CLBC services.² The result of 49% will be the baseline for this measure going forward. The initial data revealed that further work is required to improve survey methodology to increase response rates. CLBC worked on improving survey methodology by changing how participants were contacted, with CLBC’s provincial head office staff connecting directly with families and support networks to administer the survey. CLBC also recognizes that there may be factors that are impacting the results that are outside its control, including the complexity of care needs for many of the youth transitioning to CLBC and the uncertainty of a child’s transition to adult services.

Objective 1.2: CLBC processes are easier to understand and more transparent for individuals and families.

Strengthened relationships with CLBC occur when people know what to expect from CLBC and are therefore better prepared to make informed choices about their lives. This is particularly important for youth transitioning to CLBC who have not previously accessed CLBC services. Facilitating positive transitions and stronger relationships with CLBC is dependent on more accessible, transparent, and respectful processes and communications.

Key results

- CLBC worked collaboratively with the [Ministry of Children and Family Development](#) (MCFD) to plan with and improve transitions for youth turning 19 by supporting MCFD to pilot a new service approach in four communities.
- In April 2023, CLBC updated the language of publicly available resource allocation information, including a Gender Based Analysis+ lens and cultural safety³ considerations, along with more fulsome descriptors of each. These revisions were

² The 2023/24 Actual for this Performance Measure is based on data gathered from two survey questions that is averaged.

³ The historic agreement signed between CLBC and the [Secwépemc Child and Family Services Agency](#) in September 2023 is an example of CLBC’s efforts to improve cultural safety for Indigenous youth transitioning to CLBC in a First Nations community.

intended to increase accessibility (i.e., greater clarity) and to improve consistency and understanding of CLBC-funded supports.

- CLBC implemented the revised [Transfer Policy](#) in Spring 2023 to provide greater clarity and transparency to individuals and families who are moving between regions of B.C.

Summary of progress made in 2023/24.

CLBC and MCFD worked together to improve youth transitions by using a family centred, needs-based approach that differs from the current ‘diagnosis-based’ system through the [MCFD Family Connection Centres](#) pilot. As part of the pilot, MCFD and CLBC implemented early planning with youth transitioning to adult services, starting conversations with the youths and their families as early as age 14. CLBC also updated the language used to describe services in the [Supports Funded by Community Living BC](#) to be culturally safe and more transparent and accessible to everyone.

Performance measure and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
1b. The percentage of individuals with the most urgent needs that have made a service request and received service within six months. ¹	94%	TBD	94%

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

¹PM 1b targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as TBD and TBD, respectively.

1b. This 2023/24 measure indicates CLBC’s ability to meet people’s disability-related needs and deliver services in a timely and responsive manner. This measure is impacted by several factors, including number of people eligible for CLBC and the levels of services they need, the effectiveness in delivering services, the approach to prioritizing funding for those with the most urgent needs and the number of families formally requesting services.

This indicator is based on existing data, CLBC determined a baseline using 2023/24 Actuals to ensure consistent data definitions in the regions. The 2023/24 Actual indicates a positive outcome with fewer people with urgent needs awaiting services and reflects consistent funding available for new services over the last year. CLBC increased the Core and Enhanced Funding amounts in April 2023 providing more funding to eligible adults with urgent needs.⁴

Objective 1.3: CLBC’s interactions with individuals and families are respectful and responsive.

CLBC recognizes the importance of being clear, honest, and timely in its communication with everyone when trying to develop stronger relationships. Being responsive also ensures

⁴ In 2022/23 CLBC allocated more funding to people with urgent needs following the implementation of CLBC’s Core and Enhancing Funding Policy which is standard CLBC funding for people who have requested but are not yet receiving any CLBC services.

services meet the needs and circumstances of individuals and families by adapting service delivery approaches to changing expectations. CLBC is continually engaging and collaborating with other agencies, ministries, and sector partners serving CLBC eligible people in effort to promote more responsive services.

Key results

- CLBC finalized and implemented an interim operating agreement (effective December 2023) with MCFD to support collaboration in improving youth transitions at MCFD’s new pilot of Family Connection Centres in four communities.

Summary of progress made in 2023/24.

While objective 1.3 was new to the 2023/24 Service Plan, it built on the work completed under previous plans that focused on timely, responsive service delivery. In 2023/24, CLBC worked closely with government partners such as the Ministry of Health through the [Re-Imagining Community Inclusion initiative](#) to improve coordinated delivery of services to adults with complex needs. At provincial and local levels, CLBC participated in committees addressing complex housing needs, mental health, homelessness, and vulnerable populations.

CLBC worked closely with the [Home Sharing Support Society of BC](#) to address home sharing capacity to support people with complex needs. This work is intended to ensure that appropriate resources and supports are available to home sharing providers to support people eligible for CLBC who have complex needs.

CLBC and MCFD also worked collaboratively to improve the experience of youth with support needs and their families, including those formerly in care. This was done through the implementation of an Interim Operating Agreement – an addendum to the MCFD/ICFSA ([Indigenous Children and Family Service Agency](#)) CLBC Services for Transitioning Youth Operating Agreement, at MCFD’s new Family Connection Centres. Implementation was phased in, taking effect in the South Interior (Okanagan) in December 2023 and in the North in January 2024. This involved facilitating joint MCFD/ICFSA CLBC regional leadership and service delivery staff orientation sessions on the Interim Operating Agreement.

Performance measure and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
1c. The percentage of complaints for which the complaints process has been completed within the timeframes set out in the CLBC Complaints Resolution Policy. ¹	71%	84%	73%

Data source: CLBC Complaints Tracking System

¹PM 1c targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as 85% and 86%, respectively.

1c. 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](#).

CLBC attributes the shortfall in meeting the 2023/24 target to a significant increase in the overall complexity of complaints received last year. The coordination of additional information and involvement of key partners required to resolve the complaints made it more challenging to meet the timeframes set out in policy. CLBC has worked on creating tools to support staff capacity to address the issues arising from the complaints as part of our commitment to improve responsiveness. CLBC is committed to the continuous quality improvement of services which is supported by monitoring and learning from reports on complaints.

Goal 2: Our actions align with the rights of Indigenous Peoples.

Objective 2.1: Develop and strengthen relationships with Indigenous partners.

CLBC is committed to developing meaningful and respectful connections in culturally safe ways, with Indigenous Peoples, including First Nations, Metis, and Inuit adults, families and support networks, who CLBC supports. It also includes the organizations they established to represent them along with the service organizations they have created and other key partners (e.g., urban Indigenous partners). Supported by CLBC's Indigenous Relations Team, CLBC is building relationships with Indigenous communities across the province.

Key results

- In June 2023, CLBC's Board of Director's [Commitment to Reconciliation statement](#) was signed by the Minister of Social Development and Poverty Reduction, CLBC leadership, the Indigenous Advisory Committee and other witnesses, as a public statement to advance reconciliation with BC Indigenous Peoples.
- CLBC signed a historic Partnership Memorandum of Understanding with [Secwépemc Child & Family Service Agency \(SCFSA\)](#) in September 2023 to support the delivery of Indigenous led CLBC services to the seven Indigenous Child & Family Services Agencies (ICFSA) Nations and urban Indigenous Peoples in the Kamloops region.
- CLBC advanced partnerships with three Indigenous Child and Family Services Agencies, five First Nations, and two Friendship Centers.
- CLBC developed and implemented land acknowledgements in the Kamloops, Kelowna, Prince George, Penticton, Terrace and Vernon offices through art and ceremony in collaboration with the Nations on whose land the offices sit.

Summary of progress made in 2023/24.

In 2023/24, CLBC continued to develop and strengthen relationships with key Indigenous partners and their communities by signing the [Partnership Memorandum of Understanding with Secwépemc Child & Family Service Agency \(SCFSA\)](#). CLBC also established relationships with several key provincial partners such as [Aboriginal Housing Management Association \(AHMA\)](#), [British Columbia Association of Aboriginal Friendship Centres \(BCAAFC\)](#), [British](#)

[Columbia Assembly of First Nations](#) (BCAFN), and [First Nation Health Authority](#) (FNHA) to advance reconciliation and support CLBC's alignment with the Declaration Act. CLBC's Indigenous Advisory Committee and the Elder's Council continued to guide CLBC's approach to advancing reconciliation and supporting CLBC's alignment with the Declaration Act.

Objective 2.2: Support staff to serve Indigenous individuals and families in culturally safe ways.

Creating cultural safety within CLBC's operations and delivery of supports and services is central to implementing the Declaration Act and advancing reconciliation. CLBC's [Cultural Safety Policy](#) outlines principles and practice that continued to guide and build on how staff engage, support, monitor and plan with First Nations, Métis, and Inuit individuals, their families and/or support networks, and communities.

Key results

- CLBC hired a dedicated facilitator to work On Nation with communities across the CLBC North region to support eligible adults and their families to address systemic barriers with the eligibility process.
- Launched guidance documents and created videos to support the implementation of CLBC's Cultural Safety Policy.
- Supported staff to build cultural connections and engage in community mapping through one-to-one and small group mentorship between CLBC's Indigenous Relations Practice Advisors and service delivery staff.
- In winter 2023, CLBC completed a review of eligible Indigenous adults in the CLBC North region that are 'Active with No Record of Service' and subsequently, where applicable, started providing supports to those adults to bridge connection.

Summary of progress made in 2023/24.

In 2023/24, CLBC focused on supporting staff to enhance cultural safety in the planning and eligibility processes and establish connections to provide tailored approaches to support Indigenous communities. Based on the [Indigenous Advisory Committee's \(IAC\)](#) recommendation, CLBC hired a dedicated staff member in Summer 2023 to work in and with Indigenous communities in the CLBC North region to enhance connections, education and supports to Indigenous communities, Band offices, service providers and On Nation Schools. This staff member also worked closely with Indigenous Children and Family Services (ICFSAs) and Indigenous health centres.

Objective 2.3: Increase the delivery of culturally safe and appropriate services to individuals and families by CLBC's contracted service providers.

To align its actions with those of Indigenous individuals, CLBC's contracted service providers need to be able to deliver culturally safe and appropriate services. This will be achieved

through the development of guiding policy and practice, increasing the number of Indigenous service providers CLBC contracts with, and applying an Indigenous lens to service design.

Key results

- Completed phase one of the Indigenous Procurement Strategy project in Spring 2023 which involved a review of CLBC procurement processes and policies.
- In partnership with the BC Association of Aboriginal Friendship Centres ([BCAAFC](#)), CLBC initiated the development of a home sharing guide for Indigenous adults and their families eligible for CLBC to enhance cultural safety, create an Indigenous home sharing recruitment strategy, and create and provide related training.

Summary of progress made in 2023/24.

CLBC completed work on internal projects that assessed processes and identified opportunities to improve data collection and procurement processes. These projects focused on determining ways to increase the delivery of culturally safe and appropriate services by CLBC’s contracted service providers.

CLBC’s Indigenous Procurement Strategy aims to increase the number of Indigenous service agencies providing supports while initiating and exploring alternative models to support families On Nation. Further, it helps develop support models to build capacity with Indigenous service providers. In 2023/24, CLBC completed the first phase of its Indigenous Procurement Strategy Project which was completed through a \$120,000 grant with [BCAAFC](#).

In 2023/24, CLBC funding for service delivery in First Nations communities increased by \$2.5 million. This focus on increasing service delivery by Indigenous service providers is reflected in the results for performance measure 2.

Performance measure and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
2. Number of Indigenous organizations that CLBC has contracts for service. ¹	7	TBD	9

Data source: CLBC’s Request for Qualification submission.

¹PM 2 targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as TBD and TBD, respectively.

2. This new measure tracks the number of Indigenous organizations that CLBC contracts with to deliver services. CLBC attributes this notable growth to the focus on building and strengthening relationships with Indigenous partners and communities. A 2023/24 target was not established as CLBC was gathering data to create a baseline. CLBC recognizes that building and strengthening relationships with individuals and their families takes time, requiring ongoing collaboration with the [Indigenous Advisory Committee](#) and the [Elders Advisors Committee](#) as well as providing guidance in accessing information about CLBC.

Goal 3: CLBC invests in and values its sector partners to deliver quality support.

Objective 3.1: CLBC advances family leadership and invests in families to help them support their family members.

CLBC recognizes that families and support networks are an important natural support who know how to best support many of the individuals CLBC serves. CLBC remains true to the intention of the community living movement by supporting families and support networks in their personal commitment, vision, creativity, and determination for a better future.

Key results

- Consulted families, support networks, and self advocates who use Person Centred Societies⁵ in winter 2023 to learn more about how to improve CLBC’s infrastructure to enable individuals and families to direct their own services.
- CLBC initiated a review to inform a sustainable future growth strategy for Individualized Funding that aligns with [CLBC’s 2022 – 2025 Strategic Plan](#) and the development of new policy to enhance the framework for Person Centred Societies.

Summary of progress made in 2023/24.

In 2023/24 CLBC consulted eligible adults, their families, and/or support networks and funded research with key partners ([UBC’s Centre for Inclusion and Community](#)) to learn about how to make self-directed models such as [Individualized Funding \(IF\)](#) more accessible to people CLBC supports. CLBC anticipates continued interest and potential growth in IF and Person Centred Societies and monitored uptake in this area and initiated a review on IF informing a sustainable future growth strategy. CLBC developed an enhanced framework to support Person Centred Societies to deliver CLBC-funded services on a person’s behalf.

Performance measure and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
3a. Number of individuals and families directing their own services through individualized options. ¹	1,241	1,270	1,250

Data source: PARIS information management system and CLBC’s accounting systems

¹PM 3a targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as 1,320 and 1,380, respectively.

3a. Self-directed options are an essential element of flexible and person-centred service providing individuals and families greater control and flexibility to address their needs and

⁵ A Person Centred Society is a not for profit established solely to support one person. CLBC supports by contracting with the society to provide disability-related supports.

interests. CLBC attributes the current marginal growth to significant recruitment and retention challenges families and support networks face when hiring support staff, and not for the lack of interest in this funding model. The review took into consideration the challenge families and support networks encounter in hiring support staff, which will inform the recommendations on a sustainable future growth strategy for CLBC. This year, results fell just short of targets as CLBC focused primarily on developing a stronger foundational infrastructure (e.g., revising policy, contractual frameworks, and monitoring frameworks) to enable families to direct their own services.

Objective 3.2: CLBC invests in and advances self advocate leadership in order to promote and strengthen the self advocacy movement in B.C.

Self advocate leaders influence and inform CLBC's strategic direction, policies, and practices. CLBC regularly engaged with self advocates, in various forums, recognizing that their lived experiences and perspectives are critical to understanding issues facing people CLBC serves and shaping the development of supports and services.

Key results

- In January 2024, initiated a new partnership with [BC People First](#) to ensure people's lived experiences are reflected in CLBC's policy development process.
- CLBC provided grant funding to Inclusion BC to facilitate the 2023 Self Advocacy Leadership Institute, a four-day event created by self advocate leaders to support the learning and skill development of 25 self advocates.
- CLBC provided \$55,000 in grant funding to six self advocacy groups to lead and host activities with the goal of increasing social connection and strengthening self advocacy leadership skills throughout the province.

Summary of progress made in 2023/24.

In 2023/24 CLBC invested in the advancement of self advocate leadership as part of the [Re-Imagining Community Inclusion Work Plan](#). In August 2023, the first Self Advocacy Institute was hosted in Kelowna, B.C. which resulted in the connection and sharing of knowledge between people striving to be more effective advocates. Self advocacy leaders directed the two-year planning process for this successful event. In January 2024, a joint BC People First - CLBC Policy Working Group held their first meeting to ensure the lived experience and expertise of those who access CLBC services is included in the policy development process. CLBC also provided grant funding to self advocacy groups who organized and hosted events that provided opportunities for learning and connection across the province.

Performance measure and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
3b. Number of self advocates participating in self advocate organizations. ¹	350	TBD	445

Data source: B.C. self advocate groups

¹PM 3c targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as TBD and TBD, respectively.

3b. CLBC attributes the notable growth in this measure, an increase of 95 (27%), from the previous year to the attendance of several conferences and training events that self advocate groups hosted in 2023/24, such as the Self Advocacy Leadership Institute. This is due to CLBC’s investment via grant funding to facilitate networking and leadership events and to support the sustainability of these organizations. The 2023/24 Actual was determined by adding the number of board members, staff, the broader membership, and meeting participants of the six self advocate groups in BC that have become incorporated legal entities.

Objective 3.3: Foster alignment with CLBC’s vision across sector partners to enhance service quality.

To support individuals to lead full, quality lives, CLBC recognizes that it must work collaboratively with individuals, families, service providers, and other government partners. CLBC contracted with qualified service providers to deliver disability-related services enabling individuals to be part of “communities of belonging, lives with connection.” CLBC sought to improve its comprehensive framework of procurement, funding, contracting, reporting, and monitoring processes. CLBC used information gathered from service providers through various reporting mechanisms to adjust services based on individuals’ changing needs.

Key results

- CLBC rolled out new communication to service providers regarding findings from compliance audits to provide clarity on expectations regarding contracted services and to encourage service providers to take pre-emptive action to remediate any relevant issues that applied to their organization.
- CLBC updated the Monitoring of Quality Services Framework which included updates to policy, guidance, tools, and an electronic system to track compliance.
- CLBC completed the operationalization of the new contract management system to create more efficient processes for regional staff (Fall 2023).

Summary of progress made in 2023/24.

In 2023/24 CLBC focused on enhancing service quality by working with sector partners. To enhance collaboration with service providers, CLBC introduced a new communication approach that included sharing findings from compliance audits with contracted agencies to provide clarity on CLBC expectations for contracted services.

The Monitoring of Quality Services Framework updated the requirements for monitoring timeframes and frequency of visits that were reflected in revisions to policy, guidance, and CLBC’s electronic tracking system during 2023/24. In Fall 2023, the implementation of CLBC’s new contract management system was completed, resulting in increased efficiencies for contracting processes for service delivery staff and service providers.

Performance measure and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
3c Percentage of on-site visits completed at least once per year as set out in the CLBC Monitoring Policy. ¹	90%	100%	98%

Data source: The My Workspace Contract Management System and CLBC’s Annual Monitoring Management Tool.
¹PM 3b targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as 100% and 100%, respectively.

3c While this measure fell slightly short of target, in September 2023, CLBC revised the Monitoring Policy to include a prioritization process to plan and complete monitoring activities throughout the year. This was done to help for future years and increase efficiency of staff time by prioritizing monitoring activities with greater risk. The percentage of on-site visits completed in 2023/24 increased by 8% from 2022/23. CLBC attributes this improvement with the revisions made to policy and the introduction of the prioritization process.

Goal 4: Our actions advance inclusion and accessibility in community.

Objective 4.1: Build awareness and the desire to advance inclusion beyond the community living sector.

CLBC sought to build awareness and the desire to achieve community inclusion for the people CLBC supports beyond the community living sector. CLBC collaborated with a range of government bodies, community-based organizations, and non-profit sectors to nurture development of communities where people with developmental disabilities have more choices about how they live, work, and contribute. CLBC has a number of projects underway that are intended to increase inclusive housing by building awareness and relationships with housing partners through the Re-Imagining Community Inclusion Work Plan.

Key results

- CLBC introduced the [Home Sharing Property Support Program](#) in December 2023 to provide no-cost comprehensive insurance coverage to home sharing providers.
- CLBC conducted a successful pilot and evaluation of services provided to people with complex needs at Grosvenor House, a five-bed home support program in Surrey, BC.

- Sponsored and participated in the Housing Central conference in November 2023 to raise awareness regarding the benefits of providing inclusive, intentional housing for people CLBC serves.
- CLBC amended the [Individual Contributions to Home Support policy](#) in August 2023 to ensure that increases made by the BC government to disability assistance for shelter costs flowed through to home sharing providers and group home operators.
- CLBC continued to provide grant funding of \$500,000 to the [Home Sharing Support Society of BC](#) to complete research to better define the skills, knowledge, training, and support systems enabling home sharing providers to serve people with complex needs.

Summary of progress made in 2023/24.

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 accessible, inclusive, and affordable housing and to advance the work outlined in the RCI Work Plan. In November 2023, CLBC sponsored and participated in the Housing Central Conference, an educational, professional development, and networking event for the community housing sector.

CLBC also worked closely with key partners to improve service delivery to people with complex needs. In June 2023, CLBC conducted the pilot project for Grosvenor House developed in partnership with Lookout Housing and Health Society and the Fraser River Aboriginal Friendships Centre Association. This partnership had a strong focus on Indigenous culture and achieved successful transitions to longer term housing. CLBC also provided funding to the Home Sharing Support Society of BC to undertake research to improve the supports and resources available to home sharing providers supporting people living with complex needs.

In December 2023, CLBC introduced a Property Support Program to provide fully funded insurance to home sharing providers for damages that may be caused by a person supported by CLBC. CLBC also worked to support the sustainability of home sharing by amending the Individual Contributions to Home Supports Policy to ensure the \$125 per month shelter increase was passed on to home sharing providers.

Performance measures and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
4a. Number of individuals who are living in their own home through supports for independent living. ¹	2,536	2,730	2,656
4b. Number of individuals who are supported in shared living arrangements. ²	4,230	4,300	4,301

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

¹PM 4a. targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as 2,970 and 3,220, respectively.

²PM 4a. targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as 4,370 and 4,450, respectively.

4a. This measure captures the number of individuals who live in their own homes with support and tracks CLBC's ability to meet the needs of those who want to live more independently rather than in home sharing or a staffed living home support service.

The total number of individuals living on their own with supports increased by 120 (4.7%), from 2,536 to 2,656, consistent with last year's growth. CLBC's dedicated housing team advanced housing engagement, planning and coordination with government partners to address issues of housing accessibility and affordability. While many people CLBC supports want to live more independently, access to affordable and inclusive housing options continued to limit this option. While CLBC fell just short of target 4a, it is encouraging that the number of adults living in their own home continued to increase, even if at a slower rate.

4b. Home sharing⁶ continues to support more people than any other CLBC-funded home support service. The rising cost of living has made it more difficult for agencies coordinating home sharing to recruit and retain home sharing providers. Targets for this indicator were revised in the 2023/24 Service Plan to reflect slower anticipated growth for this service. CLBC met the target in part due to changes such as the shelter rate increase, and the introduction of the Home Sharing Property Support Program. Each helped mitigate some of the costs faced by home sharing providers and helped support the sustainability of this home support service.

Objective 4.2: Prioritize Re-Imagining Community Inclusion and other shared activities that advance inclusion in community.

CLBC's efforts to advance inclusion and accessibility are aligned with and supported by the government's Re-imagining Community Inclusion Work Plan and Vision. CLBC supported contracted service providers that are advancing inclusive employment, housing, and education with grant funding to support targeted activities.

Key results

- CLBC provided \$175,000 in funding to develop culturally safe employment services training for community living providers.
- Hosted the "Beyond Collaboration: Employment and [Learning, Inclusion, Friendship and Employment](#) (L.I.F.E.) Summit" in February 2024 to focus on collaboration amongst employment and L.I.F.E. service providers and CLBC, while providing input into best practices.
- CLBC expanded the "L.I.F.E" service to more communities across BC which supports individuals to find employment, pursue goals in learning, developing friendships, and inclusion.
- CLBC provided a \$15,000 grant to [Rotary at Work](#) to host nine community inclusive employer events across the province during Community Living month in October 2023.

⁶ Home sharing is an inclusive, person-centred, individualized model, where a person CLBC supports shares a home with someone contracted to provide ongoing support.

Summary of progress made in 2023/24.

In 2023/24, CLBC strategically invested in initiatives to increase inclusive employment opportunities for people CLBC serves. There was a focus on building capacity in L.I.F.E. and employment services across the province to respond to the growing demand for these services. CLBC hosted an employment event in February 2024 for L.I.F.E. service providers and CLBC to connect and provide input into the development of best practices.

CLBC's collaborated with government and non-government partners for 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.

Performance measure and related discussion

Performance Measure	2022/23 Actual	2023/24 Target	2023/24 Actual
4c. Percentage of individuals younger than 65 reporting current employment income. ¹	21.8%	24%	21.2%

Data source: ICM, BC Disability Assistance

¹PM 4c targets for 2024/25 and 2025/26 were stated in the 2023/24 service plan as 29% and 34%, respectively.

4c. The targets for this performance measure were revised in the 2023/24 Service Plan to reflect both CLBC's expectation and goal of greater participation in employment for people CLBC supports. The 2023/24 result for this measure reflected the ongoing recruitment and retention challenges for service providers as well as potential under-reporting of employment income by this population.

While 2023/24 results did not meet the more aggressive target, the number of new referrals for employment services grew from 293 in 2022/23 to 414 in 2023/24, an increase of 121 (41.3%). This growth reflected the promotion of an "employment first approach" within CLBC and government as well as CLBC's focus on building capacity to respond to the growing demand for employment services.

Financial Report

For the auditor's report and audited financial statements, see [Appendix B](#). These documents 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, 2024, should be read in conjunction with the audited financial statements and accompanying notes (see Appendix B).

CLBC provides supports and services to eligible individuals through contractual arrangements with not-for-profit organizations, person-centred societies, and private organizations throughout the province, and through direct funding to families and contractors. In the first half of 2023/24 CLBC also provided services through the operation of the Provincial Assessment Centre (PAC), which was transferred to Ministry of Health (MoH) and the Provincial Health Services Authority (PHSA) on October 2, 2023. 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. The Community Living Authority Act mandates that CLBC not operate at a deficit without the prior approval of the responsible Minister.

Highlights

CLBC closed the year ended March 31, 2024, with a balanced budget, while providing new or increased supports and services improving the lives of 4,518 individuals under both the Developmental Disabilities (DD) and Personalized Supports Initiative (PSI) programs at a total cost of \$103.6 million in the year; \$95.8 million for the DD program and \$7.8 million for the PSI program, 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

(\$m)	2022/23 Actual	2023/24 Budget	2023/24 Actual	2023/24 Variance
Revenues				
Contributions from Province				
Government Transfers	1,419.3	1,410.4	1,561.9	151.5
Restricted - Operating	0.4	0.0	(3.4)	(3.4)
Restricted - Capital	(4.2)	(4.4)	(4.1)	0.3
Net Operating Contributions	1,415.5	1,406.0	1,554.4	148.4
Other Income	35.5	35.1	43.8	8.7
Amortization of Deferred Capital Contributions	3.7	4.6	4.2	(0.4)
Total Revenue	1,454.7	1,445.7	1,602.4	156.7
Expenses				
Supports and Services				
Developmental Disabilities Program	1,318.0	1,304.2	1,444.5	140.3
Personalized Supports Initiative	46.4	49.1	55.9	6.8
Provincial Services	5.8	1.4	3.8	2.4
Total Supports and Services	1,370.2	1,354.7	1,504.2	149.5
Regional Operations and Administration	79.9	85.2	93.1	7.9
Amortization of Tangible Capital Assets	4.6	5.8	5.1	(0.7)
Total Expenses	1,454.7	1,445.7	1,602.4	156.7
Annual Surplus (Deficit)	0.0	0.0	0.0	0.0
Total Liabilities	162.4	51.6	90.5	38.9
Capital Expenditures	4.5	10.0	5.4	(4.6)
Accumulated Surplus	3.7	3.7	3.7	0.0

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, 2024, the number of individuals reached 28,003, a 4.4 per cent increase within the year and a 26.0 per cent increase over five years. As in prior years, those aged 19 make up the bulk of the growth, with 1,229 (or 80%) of the 1,529 new individuals in 2023/24 prior to reflecting mortality and discharges in the year totalling 341 individuals.

Table 1 – Adults Eligible for CLBC Services

	2022/23	2023/24
Number of individuals with open files at year end		
Developmental Disabilities Program	23,752	24,653
Personalized Supports Initiative	3,063	3,350
Total number of individuals with open files at year end	26,815	28,003
Increase within the year ¹		
Developmental Disabilities Program	844	901
Personalized Supports Initiative	273	287
Total increase within the year	1,117	1,188
Annual rate of increase	4.3%	4.4%

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 (2023/24 – 341 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, and
- Ongoing refinements to its business processes to achieve efficiencies.

Revenue

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

Contributions from the Province consist of funding for operating expenditures and funding restricted for capital expenditures. Some of the funding for operating expenditures may be restricted for specific purposes. Restricted operating funding is recognized as revenue when related expenditures are incurred. \$142.6 million in additional contributions were made available by the Province in 2023/24.

After considering year-to-year changes in restricted funds, this translates to a \$138.9 million increase in net operating contributions from 2022/23, and \$148.4 million more than budgeted, of which majority is for compensation increases under the Province's Shared Recovery Mandate (SRM).

Other income had increased from 2022/23 due to higher recoveries from Health Authorities, Indigenous Services Canada, Public Guardian and Trustee, Ministry of Children and Family Development, higher interest income, and one-time recovery for half-year operating expenses of PAC, which was completely transferred to MoH and PHSA on October 2, 2023. These changes, together with fluctuations in amortization costs, brought the total operating revenue to \$1,602.4 million which was \$156.7 million more than budgeted and \$147.7 million higher than 2022/23.

Expenses

a) Supports and Services

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

In 2023/24, CLBC provided new and incremental services through the Developmental Disabilities program benefitting 3,918 individuals costing \$95.8 million within the year, while addressing \$37.5 million in annualization costs for services implemented in the prior year, and \$74.1 million for service provider costs related to government's wage commitments under SRM. These outlays were partially offset by higher contract recoveries, resulting in a \$126.5 million increase in spending from 2022/23 and \$140.3 million more than budgeted. See Table 2 below for further information, including prior year comparisons.

Table 2 – Developmental Disabilities Program

	2022/23	2023/24
Total Number of Supported Individuals at Year End	23,752	24,653
% increase from prior year	3.7%	3.8%
New Services Implemented		
Number of new services	5,659	5,727
Number of individuals provided new services	3,774	3,918
Cost within the fiscal year (\$ millions)	76.2	95.8
Annual cost of service (\$ millions)	113.7	137.9
Average annual cost of new services per individual (\$ thousands)	30.1	35.2
Contracted Service Recoveries		
Recoveries within the fiscal year (\$ millions)	51.9	59.2
Annual ongoing service recoveries (\$ millions)	73.6	81.8
Average Total Annual Cost per Individual (\$ thousands)	56.5	59.7

Through the Personalized Supports Initiative, CLBC incurred \$3.4 million in service annualization costs and implemented new and incremental services benefitting 600 individuals and costing \$7.8 million in the year.

Table 3 – Personalized Supports Initiative

	2022/23	2023/24
Total Number of Supported Individuals at Year End	3,063	3,350
New Services Implemented		
Number of new services	735	862
Number of individuals provided new services	524	600
Cost within the fiscal year (\$ millions)	4.8	7.8

Annual cost of service (\$ millions)	8.2	11.4
Average annual cost of new services per individual (\$ thousands)	15.6	19.0
Contracted Service Recoveries		
Recoveries within the fiscal year (\$ millions)	3.1	4.2
Annual ongoing service recoveries (\$ millions)	3.9	5.3
Average Total Annual Cost per Individual (\$ thousands)	15.9	17.4

Provincial Services accounted for \$3.8 million in 2023/24, which includes \$2.9 million of half-year operating expenses of PAC, and a provincial travel subsidy program managed by the Ministry of Social Development and Poverty Reduction for individuals who are eligible for CLBC supports and services amounting to \$0.9 million.

On October 2, 2023, PAC underwent a complete transfer to the Ministry of Health and the Provincial Health Services Authority. This transition strengthened PAC's infrastructure, systems, and service delivery through closer integration with BC's health system.

b) Regional Operations and Administration

CLBC's priority is the delivery of disability-related 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 2023/24, spending on regional operations and administration was \$13.2 million higher than in 2022/23 and \$7.9 million higher than budgeted due to wage increases to CLBC staff under SRM, which was unknown at the time of budget creation due to delay in collective bargaining, and 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 2023/24 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 of home sharing providers. In fiscal 2023/24, CLBC launched a Home Sharing Property Support Program to provide home sharing providers with comprehensive insurance coverage against property damage.
There is increasing pressure on families who care for their adult children at home, as care-givers age	CLBC provides core and enhanced individual and family funding for families to enhance their resilience. In fiscal 2023/24, CLBC provided increases to core and enhanced individual and family funding.
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 providers and home sharing providers recruitment and retention challenges may impact the sustainment of current and new service demands.	CLBC is working closely with service provider and home sharing provider sectors to develop recruitment and retention strategies. CLBC has supported the establishment of the Home Share Support Society BC to provide additional support to home sharing providers.

Appendix A: Progress on Mandate Letter Priorities

The following is a summary of progress made on priorities as stated in the 2021/22 and 2023 Mandate Letters from the Minister Responsible.

2021/22 Mandate Letter Priority	Status as of March 31, 2024
<p>1) Meet regularly and collaborate with individuals, families, service providers and advocacy groups to improve the lives of individuals with developmental disabilities by:</p> <p>a. Advancing the implementation of the Re-imagining Community Inclusion (RCI) Report 10-year vision and road map.</p> <p>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 Community Councils to participate in provincial initiatives.</p> <p>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>	<p>1a.</p> <ul style="list-style-type: none"> • The RCI Implementation Steering Committee along with four focus groups met regularly over the past year, working on its RCI Workplan for 2022/23-2024/25. <p>1b.</p> <ul style="list-style-type: none"> • Community Councils continued hosting virtual and in-person meetings. • The CLBC Provincial Advisory Committee continued to meet and advise the Board and management. • Community Councils and the Provincial Advisory Committee continued to provide input and feedback on activities to support people and families. <p>1c.</p> <ul style="list-style-type: none"> • In 2023/24 CLBC initiated a partnership with BC People First to ensure CLBC's policy development process reflects peoples' lived experiences. . • Indigenous people, families and advocates continued to advise CLBC through the Indigenous Advisory Committee and Elders Committee. • Consulted people CLBC supports, their families, and service providers to inform the development of plans, strategies, services, supports and policies for numerous projects. • Continued to engage with the BC CEO Network, BC People First, Inclusion BC, Family Support Institute, BC Aboriginal Network on Disability Society, and others regarding service delivery issues.
<p>2) Improve transitions for individuals and their families by:</p> <p>a. Supporting youth who are transitioning to adulthood, and their families to understand the adult landscape and access a range of planning supports.</p>	<p>2a.</p> <ul style="list-style-type: none"> • Offered in-person and virtual Welcome Workshops. • CLBC Facilitators continued to support transitioning youth and their families on a one-to-one basis. • CLBC staff continued to work with the Ministry of Children and Family Development (MCFD)

2021/22 Mandate Letter Priority	Status as of March 31, 2024
<p>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.</p> <p>c. Utilizing the revised forecasting model to better understand the implications of caseload growth and to improve planning for all age groups.</p>	<p>staff to support youth and family transitions, particularly those in the care or guardianship of MCFD.</p> <p>2b.</p> <ul style="list-style-type: none"> • Completed an Interim Operating Agreement for the Family Connection Centre Pilot Areas: The Planning for Youth Referrals with MCFD. An addendum to the 2015 MCFD/ICFSA (Indigenous Children and Family Service Agency) and CLBC Services for Transitioning Youth Operating Agreement: <ul style="list-style-type: none"> • Took effect in the South Interior (Okanagan) in December 2023 and in the North in January 2024. • Aligns with the Cross Ministry Transition Planning Protocol for Youth with Support Needs and the provincial youth transitions program Strengthening Abilities and Journeys of Empowerment (SAJE) for former youth-in-care. • At the provincial level, met monthly with MCFD staff to discuss ongoing changes in MCFD's service delivery, including its four pilot Family Connection Centres. • At a regional level, continued to collaborate with MCFD on transitioning youth, including youth in care. <p>2c.</p> <ul style="list-style-type: none"> • Continued to apply and enhance the forecasting model to predict and analyze specific service and population cohort needs.
<p>3) Increasing community inclusion and making life more affordable for CLBC eligible individuals through employment by:</p> <p>a. Collaborating through the RCI Implementation Steering Committee.</p> <p>b. Continuing to implement Learning, Inclusion, Friendships, Employment (L.I.F.E.-based) services to support individuals with all 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</p>	<p>3a.</p> <ul style="list-style-type: none"> • Refer to status update "Advance the work outlined in the Re-Imagining Community Inclusion (RCI) 2022/23-2024/25 Workplan with a focus on housing, employment, access to health and mental health services, and services for Indigenous Peoples" (under 2023 Mandate Letter Priorities) <p>3b.</p> <ul style="list-style-type: none"> • In 2023/24, CLBC expanded Learning, Inclusion, Friendship and Employment (L.I.F.E) services across the province. Seven new L.I.F.E service providers in eight communities have been procured and will be accepting referrals in Spring 2024. • Hosted an employment event in February 2024

2021/22 Mandate Letter Priority	Status as of March 31, 2024
<p>delivery model, including application of a GBA+ lens, to increase effectiveness.</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>focused on collaboration amongst employment and L.I.F.E. service providers and CLBC, while providing input into best practices.</p> <ul style="list-style-type: none"> • Co-hosted a Social Enterprise Symposium with the BC Employment Network to review the social enterprise model to align with best practices for inclusive employment. • Provided information and training activities, through the BC Employment network, to 220 service providers interested in delivering the L.I.F.E. service. • Provided funding of \$175,000 for the development of culturally safe Employment Services training for the Community Living sector. <p>3c.</p> <ul style="list-style-type: none"> • Continued to track and monitor employment rates which were significantly impacted by the COVID-19 pandemic. • Under BC's Recovery Plan, CLBC continued to partner with Inclusion BC and providers to support people who lost employment due to the pandemic through: <ul style="list-style-type: none"> • Development of community connections (e.g., a communication strategy to increase knowledge and awareness around inclusive hiring) • Creating videos challenging misconceptions around employment for people with disabilities, and • Building employer connections. <p>3d.</p> <ul style="list-style-type: none"> • Continued to improve access to CLBC employment services through its partnership with WorkBC.
<p>4) 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.</p>	<p>4a.</p> <ul style="list-style-type: none"> • Continued working closely with the Office of the Provincial Health Officer (PHO) to ensure CLBC's alignment with public health guidance and to support the early vaccination of adults eligible for CLBC-. • 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.

2021/22 Mandate Letter Priority	Status as of March 31, 2024
<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>	<ul style="list-style-type: none"> • Continued to work with the PHO and Ministry of Health in relation to mandatory vaccination of CLBC staff and service provider staff. <p>4b.</p> <ul style="list-style-type: none"> • CLBC staff and service providers worked collaboratively with Health Authorities and providers of health services in the development of care plans, referral to healthcare services, and access/transportation for healthcare assessment and treatment services. • Continued to discuss updates to the Guidelines for Collaborative Service Delivery for Adults with Developmental Disabilities with the Ministry of Health, and regional and provincial Health Authorities. • At the regional level, CLBC and Health Authorities continued to work together to plan for, provide appropriate services, and supports. • Continued to collaborate with Health Authorities to ensure alignment with Ministry of Health policies, where possible. • Created CLBC’s Health Services department to support integration with, and access to, health care services for people CLBC supports. • Continued to facilitate the Community Health Advisory Table (CHAT) to identify issues and to develop strategies to improve the quality and accessibility of healthcare services. • Hosted an inter-agency Health Collaborative planning day in May 2023. • Initiated a project to update the Aware, Care, Share website to support health and social system navigation. • In Fall 2023, the Provincial Assessment Centre (PAC) transferred to the Provincial Health Services Authority (PHSA) BC Mental Health and Substance Use Services program to strengthen PAC's infrastructure, systems and services.
<p>5) 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>5a.</p> <ul style="list-style-type: none"> • Reviewed its Complex Needs Service Framework in 2023. • CLBC’s Complex Needs Service Framework identifies and supports people who, in addition to having a developmental disability, often struggle with mental health and/or substance use, homelessness, vulnerability, and may be

2021/22 Mandate Letter Priority	Status as of March 31, 2024
<p>b. Continuing to build Trauma Informed Practice into policy and practice with CLBC staff and external partners.</p> <p>c. Developing solutions to improve service provision and planning for implementation.</p>	<p>involved in the criminal justice system.</p> <ul style="list-style-type: none"> • At provincial and local levels, CLBC is participating in committees addressing complex needs housing, mental health, homelessness, and vulnerable populations. • Working with the Home Sharing Support Society BC on a plan to address home sharing capacity to support individuals with complex needs. • Complex needs work completed prior to 2023 included: <ul style="list-style-type: none"> • CLBC amending its Request for Qualifications process to increase engagement with service providers with specialized knowledge, skills, and services for individuals with complex needs. • CLBC and the BC CEO Network completing joint training on supporting people with complex needs, and • Conducting research in consultation with UBC's Post Doctoral Health Systems Fellow, Dr. Shelley Cook, and Simon Fraser University's Autism and Developmental Disorders Laboratory lead, Dr. Grace Iarrocchi, to better understand the complex needs population and explore what strategies have been effective. <p>5b.</p> <ul style="list-style-type: none"> • Continued to integrate a trauma-informed lens into policy development process. <p>5c.</p> <ul style="list-style-type: none"> • Conducted a successful pilot and evaluation of services provided to individuals with complex needs at Grosvenor House, a five-bed home support program in Surrey, BC which was developed in partnership with Lookout Housing & Health Society and the Fraser Aboriginal Friendship Centre Association. • Continued to work on developing solutions to improve service provision for individuals with complex needs, including work on inclusive housing, home sharing, the new L.I.F.E service, health, and wellness. • Formed the Community Health Advisory Team (CHAT) which includes representatives from CLBC, the Ministry of Health and individuals

2021/22 Mandate Letter Priority	Status as of March 31, 2024
<p>6) 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.</p> <p>c. Working with home sharing stakeholders to develop and implement improvements to improve the quality and sustainability of home sharing.</p>	<p>with lived experience.</p> <p>6a.</p> <ul style="list-style-type: none"> • Continued to collaborate with partners in the housing, community living, and broader public sectors to include individuals in new and existing affordable, inclusive housing. • Developed a dedicated seven-person housing team to promote accessible, inclusive, and affordable housing for people CLBC supports. • Sponsored and participated in BC’s Housing Central conference in November 2023 to raise awareness about the benefits of providing inclusive, intentional housing for people CLBC serves. • To improve access to affordable housing, CLBC has created: <ul style="list-style-type: none"> ○ Partnership agreements with non-profit housing associations. ○ Preferential referral options such as five dedicated units in Victoria’s Meares Street Development; and ○ Formal letters of support for housing in development. • Actively working with municipalities to create more housing opportunities by helping advance incentives, accessibility requirements, affordable housing grants, and BC Housing partnerships. • Worked with BC Housing to develop an arrangement to administer 50 portable rental supplements in 2024 in effort to make market rental homes more affordable. CLBC continues to work on how this funding will be administered, the eligibility criteria, and application process. • CLBC is reviewing the recommendations of grant-funded research by the Aboriginal Housing Management Housing Association which are intended to improve housing services for Indigenous people and to advance the delivery of culturally safe housing services by non-Indigenous housing providers. <p>6b.</p> <ul style="list-style-type: none"> • Refer to Focus Area # 1: Develop Flexible Housing Options for an overview of activities achieved as of March 31, 2024, for the housing

2021/22 Mandate Letter Priority	Status as of March 31, 2024
	<p>work completed as part of the RCI Workplan. 6c.</p> <ul style="list-style-type: none"> • Amended the Individual Contributions to Home Support policy in August 2023 to ensure that increases made by the BC government to disability assistance for shelter costs (\$125 per month) flowed through to home sharing providers to help address inflationary cost of living increases. • Introduced a Property Support Program in December 2023 to provide fully funded insurance to home sharing providers for damages that may be caused by a supported individual. • Completed and/or met the Office of the Auditor General Recommendations including: <ul style="list-style-type: none"> ○ The creation of new Standards for the Coordination of Home Sharing, ○ Updates and education on the Standards, ○ Improvements to our Monitoring Framework, ○ Review and update of home sharing policies, ○ Creation of a new data system for tracking monitoring activities; and ○ Moving direct home share providers to oversight by contracted service providers. • Continues to work towards the recommendation to ensure CLBC staff complete on-site visits, follow-up, and critical incident response, consistent with its policy requirements.

2023 Mandate Letter Priority	Status as of March 31, 2024
<p>Advance the work outlined in the Re-Imagining Community Inclusion (RCI) 2022/23-2024/25 Workplan with a focus on housing, employment, access to health and mental health services, and services for Indigenous Peoples</p>	<p>Developed a detailed year-end funding proposal (not funded)</p> <p>Focus Area #1: Develop Flexible Housing Options</p> <ul style="list-style-type: none"> • Established a seven-person Housing Department within CLBC to support housing engagement, planning, and coordination. • Participated in ministerial and advisory committees on housing and complex needs.

2023 Mandate Letter Priority	Status as of March 31, 2024
	<ul style="list-style-type: none"> • Provided grants to organizations, such as the Social Planning and Research Council of B.C. (SPARC BC), Inclusion BC, and the Aboriginal Housing Management Association for housing accessibility and affordability assessments. • Supported the establishment of the Home Sharing Support Society BC with three years of operational funding. • In 2024, CLBC will implement 50 portable rental supplements, funded by BC Housing, making market rental homes more affordable. • Introduced the Home Sharing Home Insurance Program in December 2023 to provide no-cost comprehensive insurance coverage to home sharing providers. <p>Focus Area #2: More and Better Employment Opportunities</p> <ul style="list-style-type: none"> • Provided funding to Inclusion BC for a three-year awareness campaign promoting the value of work from an early age and to create videos challenging misconceptions around employment for people with disabilities. • Launched L.I.F.E. (Learning, Inclusion, Friendship, and Employment) Services across BC and completed procurement for L.I.F.E. Services Phase II in targeted communities. • Provided funding to the BC Employment Network (BCEN) to deliver supported employment training over three years. More than 220 service provider staff have completed training in the first two years. • Provided funding to the Indigenous Community and Leadership Development Group to develop culturally safe employment curriculum. • Invested \$2.28 million to advance employment related services in 2023/24. <p>Focus Area #3: Work with Partners to Improve Access to Health and Mental Health Services</p> <ul style="list-style-type: none"> • Established the multi-partner Community Health Advisory Team (CHAT) to discuss and collaborate on issues related to access to health and mental health services. • Hosted the first in-person Health Leadership Collaborative with representatives from Health, Social Development and Poverty Reduction,

2023 Mandate Letter Priority	Status as of March 31, 2024
	<p>Corrections and Community Living partners to discuss:</p> <ul style="list-style-type: none"> ○ Current health needs of people CLBC support, ○ Accessibility to health and mental health services, and ○ Creating ongoing collaborations. <ul style="list-style-type: none"> • Amended the Collaborative Care Guidelines to support better cooperation between CLBC and health authorities. <p>Focus Area #4: Services for Indigenous People are Self-Determined</p> <ul style="list-style-type: none"> • Provided funding to Indigenous organizations to advance cultural safety. • Raising awareness of cultural safety principles, in alignment with the United Nations Declaration on the Rights of Indigenous Peoples, through videos and training. • Developed cultural safety definitions, language guidelines, and policies within CLBC. • Amendments to the Community Living Authority Act now requires an Indigenous representative on the Board of Directors and formalized the Board’s Indigenous Advisory Committee. • Historic signing of CLBC’s Board Commitment Statement to Advancing Reconciliation in June 2023. • Signed the historic Secwépemc Child & Family Services Partnership MOU agreement in September 2023 to establish government to government relationship for the delivery of CLBC services to Nation members and Urban Indigenous in Kamloops. • Since 2020/21, CLBC invested approximately \$1.63 million in grants focusing on improving services for Indigenous people and increasing cultural safety.
<p>Build on the work conducted in response to the 2021 Auditor General’s report recommendations on improving the quality of Home Sharing to increase access to the service and improve Home Sharing service sustainability.</p>	<ul style="list-style-type: none"> • CLBC completed and/or met the Office of the Auditor General Recommendations including: <ul style="list-style-type: none"> ○ The creation of new Standards for the Coordination of Home Sharing, ○ Updates and education on the Standards ○ Improvements to our Monitoring Framework ○ Review and update of home sharing policies. ○ Creation of a new data system for tracking monitoring activities; and

2023 Mandate Letter Priority	Status as of March 31, 2024
	<ul style="list-style-type: none"> ○ Moving direct home share providers to oversight by contracted service providers. ● CLBC continued to work towards the recommendation to ensure staff complete on-site visits, follow-up, and critical incident response, consistent with its policy requirements. ● Following the 2023-24 budget, which raised the shelter rate for individuals receiving PWD, CLBC supported the increase to be passed on to home sharing providers to help address inflationary cost of living increases. ● In 2023/24 CLBC funded the Home Sharing Support Society BC to: <ul style="list-style-type: none"> ○ Raise public awareness about home sharing and its benefits. ○ Attract people to the work and build interest from potential home sharing providers. ○ Provide a comprehensive review of wellness services and present recommendations to CLBC. ○ Complete research to better define the skills, knowledge, training, and support systems that would enable home sharing providers to serve people with complex needs. ● In 2023/24 CLBC invested \$1.2 million over three years to support the work of the Home Sharing Support Society BC.
<p>Continue to improve the welcoming, transitioning and timely delivery of services to individuals and families, including evaluating opportunities to address the needs of those awaiting services.</p>	<ul style="list-style-type: none"> ● Provided flexible individual and family wellness funding for people with no other services from \$4,200 to \$8,400 per year. ● Service requests that cannot be immediately funded are tracked through the Request for Service List. CLBC prioritizes these requests to ensure those with the most urgent needs receive services as soon as possible. ● In 2023, CLBC updated the language of publicly available resource allocation information, including a Gender Based Analysis+ lens and cultural safety considerations, along with more fulsome descriptors of each. The expansion of L.I.F.E. (Learning, Inclusion, Friendship and Employment) Service throughout BC has led to more people being served by 17 service providers, bringing a refreshed and personalized approach for people CLBC serves.

Appendix B: Auditor's Report and Audited Financial Statements

COMMUNITY LIVING BRITISH COLUMBIA

Audited Financial Statements

March 31, 2024

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, 2024, 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



Ross Chilton
CEO



Huy Nguyen
Vice President, Finance & CFO



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

Our opinion

In our opinion, the accompanying financial statements of Community Living British Columbia (CLBC) as at March 31, 2024 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, 2024;
- 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.

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.

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

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.

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 16, 2024

COMMUNITY LIVING BRITISH COLUMBIA

Statement of Financial Position

(Expressed in thousands of dollars)

As at March 31

	2024	2023
Financial assets		
Cash	\$ 65,303	\$ 53,333
Accounts receivable (note 4)	7,782	92,038
Employee retiring allowance amounts receivable (note 5a)	711	721
	<u>73,796</u>	<u>146,092</u>
Liabilities		
Accounts payable and accrued liabilities	57,055	132,400
Employee retiring allowance liabilities (note 5a)	2,211	2,139
Deferred operating contributions (note 6)	12,591	9,234
Deferred capital contributions (note 7)	18,628	18,667
	<u>90,485</u>	<u>162,440</u>
Net debt	<u>(16,689)</u>	<u>(16,348)</u>
Non-financial assets		
Tangible capital assets (notes 7 & 8)		
Funded by capital contributions	16,190	17,010
Unfunded	3,290	2,219
	<u>19,480</u>	<u>19,229</u>
Prepaid expenses	957	867
	<u>20,437</u>	<u>20,096</u>
Accumulated surplus (note 9)	<u>\$ 3,748</u>	<u>\$ 3,748</u>

Commitments, contractual obligations and contingencies (note 15)

Approved on behalf of the Board:



Dr. Michael J. Prince
Chair



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

	2024 Budget	2024 Actual	2023 Actual
	(note 16)		
Revenues			
Operating contributions from the Province of British Columbia	\$ 1,406,000	\$ 1,554,446	\$ 1,415,516
Cost sharing agreements with regional health authorities	22,000	22,897	21,320
Interest income	3,600	6,872	3,800
Other income	9,500	13,990	10,351
Capital contributions (note 7)	4,600	4,179	3,740
	1,445,700	1,602,384	1,454,727
Expenses (notes 14)			
Supports and services:			
Developmental Disabilities Program	1,304,200	1,444,502	1,318,022
Personalized Supports Initiative	49,100	55,911	46,438
Provincial Services	1,400	3,751	5,803
Regional operations & administration	85,200	93,102	79,865
Amortization of tangible capital assets (note 8)	5,800	5,118	4,599
	1,445,700	1,602,384	1,454,727
Annual surplus	\$ -	-	-
Accumulated surplus at beginning of year		3,748	3,748
Accumulated surplus at end of year		\$ 3,748	\$ 3,748

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

	2024 Budget (note 16)	2024 Actual	2023 Actual
Annual surplus	\$ -	\$ -	\$ -
Acquisition of tangible capital assets	(10,000)	(5,369)	(4,514)
Amortization of tangible capital assets	5,800	5,118	4,599
	(4,200)	(251)	85
Increase in prepaid expenses		(90)	(276)
Increase in net debt		(341)	(191)
Net debt at beginning of year		(16,348)	(16,157)
Net debt at end of year		\$ (16,689)	\$ (16,348)

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

	2024	2023
Cash provided by (used in):		
Operating activities		
Annual surplus	\$ -	\$ -
Items not involving cash:		
Capital contributions	(4,179)	(3,740)
Amortization of tangible capital assets	5,118	4,599
	939	859
Changes in non-cash working capital (note 11)	12,260	11,521
	13,199	12,380
Financing activities		
Additions to deferred capital contributions	4,140	4,234
	4,140	4,234
Capital activities		
Purchase of tangible capital assets	(5,369)	(4,514)
	(5,369)	(4,514)
Increase in cash	11,970	12,100
Cash, beginning of year	53,333	41,233
Cash, end of year	\$ 65,303	\$ 53,333
Supplemental information:		
Interest received	\$ 6,872	\$ 3,800

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, 2024

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, 2024 would have decreased by \$820 (2023 – increased by \$40). As at March 31, 2024, deferred capital contributions used to purchase tangible capital assets would have decreased and the accumulated surplus would have increased by \$16,190 (2023 – increased by \$17,010). Under PSAS, the total cash flows from operating, financing, and capital activities for the years ended March 31, 2024 and 2023 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, 2024

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, 2023, CLBC adopted section PS 3400 – *Revenue*, PSG-8 – *Purchased Intangibles* and PS 3160 – *Public Private Partnerships* issued by the Public Sector Accounting Board. The adoption of these standard did not have a material impact to these financial statements.

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2024

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

	2024	2023
Due from the Province of British Columbia	\$ 2,474	\$ 89,675
GST recoverable	518	468
Due from BC sector entities	10	4
Other receivables	6,682	5,550
	9,684	95,697
Valuation allowance	(1,902)	(3,659)
	\$ 7,782	\$ 92,038

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, 2024 and 2023 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, 2024

5. Employee future benefits (continued)

a) Employee retiring allowance benefits (continued)

	2024	2023
Benefit obligation, beginning of year	\$ 2,139	\$ 2,121
Service cost	138	141
Interest cost	90	62
Benefit payments	(156)	(56)
Actuarial gain	-	(129)
Benefit obligation, end of year	\$ 2,211	\$ 2,139
Amount recoverable from PSA	711	721
Assumed discount rate	4.20%	4.20%
Assumed rate of compensation increase	3.60%	3.60%
Service cost	\$ 138	\$ 141
Interest cost	90	62
Actuarial gain	-	(129)
Benefits expense	\$ 228	\$ 74

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 71,000 active members, of which 698 (2023 – 678) are employees of CLBC.

CLBC's contributions to the Plan were \$5,847 (2023 – \$4,705).

The most recent actuarial valuation, as at March 31, 2023, indicated a funding surplus of \$4,491 for basic pension benefits. The next actuarial valuation will be as at March 31, 2026 with results available in 2027.

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2024

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.

	2024	2023
Deferred operating contributions, beginning of year	\$ 9,234	\$ 9,640
Restricted operating contributions received	10,000	64,857
Amounts recognized as revenue	(6,643)	(65,263)
Deferred operating contributions, end of year	\$ 12,591	\$ 9,234

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:	2024			2023
	Spent	Unspent	Total	
Balance, beginning of year	\$ 17,010	\$ 1,657	\$ 18,667	\$ 18,173
Contributions received	-	4,140	4,140	4,234
Contributions used to purchase tangible capital assets	3,359	(3,359)	-	-
Amounts recognized as revenue	(4,179)	-	(4,179)	(3,740)
Balance, end of year	\$ 16,190	\$ 2,438	\$ 18,628	\$ 18,667

Funded and unfunded tangible capital assets at net book value:

	2024			2023
	Funded	Unfunded	Total	
Balance, beginning of year	\$ 17,010	\$ 2,219	\$ 19,229	\$ 19,314
Purchases	3,359	2,010	5,369	4,514
Amortization	(4,179)	(939)	(5,118)	(4,599)
Balance, end of year	\$ 16,190	\$ 3,290	\$ 19,480	\$ 19,229

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2024

8. Tangible capital assets

	Leasehold improve- ments	Vehicles	Furniture and equipment	Information systems	Information systems work-in- progress	Total
Cost:						
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
Additions	2,010	-	283	-	3,076	5,369
Disposals	(313)	-	(66)	(7)	-	(386)
Transfers*	-	(91)	(320)	6,074	(6,074)	(411)
March 31, 2024	\$ 8,675	\$ 1,067	\$ 2,296	\$ 30,339	\$ 4,788	\$ 47,165
Accumulated Amortization:						
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
Additions	939	101	122	3,956	-	5,118
Disposals	(313)	-	(66)	(7)	-	(386)
Transfers*	-	(91)	(320)	-	-	(411)
March 31, 2024	\$ 5,385	\$ 806	\$ 1,783	\$ 19,711	\$ -	\$ 27,685
Net Book Value:						
March 31, 2023	\$ 2,219	\$ 362	\$ 352	\$ 8,510	\$ 7,786	\$ 19,229
March 31, 2024	\$ 3,290	\$ 261	\$ 513	\$ 10,628	\$ 4,788	\$ 19,480

*During the year, vehicles, furniture and equipment were transferred to Provincial Health Services Authority, an entity related to CLBC as part of the restructuring disclosed in note 17.

9. Accumulated surplus

The accumulated surplus of \$3,748 at March 31, 2024 and 2023 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.

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2024

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, 2024 is \$73,085 (2023 – \$145,371), of which \$68,305 (2023 – \$143,480) is insured by the Credit Union Deposit Insurance Corporation, or is due from the Province of British Columbia, its entities or the Government of Canada.

Accounts payable and accrued liabilities are payable within one year.

11. Supplementary cash flow information

Changes in non-cash working capital:

	2024	2023
Accounts receivable	\$ 84,256	\$ (87,582)
Employee retiring allowance amounts receivable	10	(33)
Accounts payable and accrued liabilities	(75,345)	99,800
Employee retiring allowance liabilities	72	18
Deferred operating contributions	3,357	(406)
Prepaid expenses	(90)	(276)
	\$ 12,260	\$ 11,521

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:

	2024		2023	
	Province of BC	BC public sector entities	Province of BC	BC public sector entities
For the year ended March 31:				
Revenue:				
Operating contributions from the Province of British Columbia	\$ 1,554,446	\$ -	\$ 1,415,516	\$ -
Cost sharing agreements with regional health authorities	-	22,897	-	21,230
Supports and services:				
Developmental Disabilities Program	-	-	-	150
As at March 31:				
Deferred operating contributions	12,591	-	9,234	-
Deferred capital contributions	18,628	-	18,667	-

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2024

13. Segment reporting

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

14. Expenses by object

	2024	2023
Supports and services	\$ 1,501,636	\$ 1,366,094
Compensation and benefits	76,395	65,480
Facilities	6,009	6,392
Communications and information technology	6,081	5,964
General expenses	4,928	4,325
Administration	2,217	1,873
Amortization of tangible capital assets	5,118	4,599
	<u>\$ 1,602,384</u>	<u>\$ 1,454,727</u>

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, 2024 are as follows:

Year ending March 31,	
2025	\$ 5,154
2026	4,554
2027	2,714
2028	1,591
2029	615
April 1, 2029 and beyond	<u>1,102</u>

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. The estimated amount of contractual obligations factoring in an average termination period amounts to \$168,087.

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 2023/24 to 2025/26 Service Plan.

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2024

17. Restructuring Transaction

Effective October 2, 2023, the management and administration of the Provincial Assessment Centre (PAC) was transferred to the Provincial Health Services Authority, an entity related to CLBC, to strengthen PAC's infrastructure, systems and services. The impact of the restructuring transaction was not material to these financial statements.

18. Accounting standard not yet adopted

The following accounting standard has been issued by Public Sector Accounting Board (PSAB) and is required to be implemented for fiscal year beginning on or after:

- April 1, 2026:
Revised Conceptual Framework

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.