

Community Living British Columbia

2024/25
Annual Service Plan Report

August 2025



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Board Chair's Accountability Statement



The Community Living British Columbia 2024/25 Annual Service Plan Report compares the organization's actual results to the expected results identified in the 2024/25 – 2026/27 Service Plan published in 2024. I am accountable for those results as reported.

Signed on behalf of the Board by:

A handwritten signature in black ink that reads "Shane Simpson".

Shane Simpson
Board Chair, CLBC
August 13, 2025

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Letter from the Board Chair & CEO

This report has been developed in line with the *Budget Transparency and Accountability Act* and provides an overview of the results CLBC achieved over the past year, measured against the goals and targets set out in our 2024/25 - 2026/27 Service Plan. These goals are guided by the direction set by government and the priorities in the 2023 Mandate Letter to the Board Chair.

CLBC is mandated to fund community inclusion supports and services for people with developmental disabilities, as well as those with Fetal Alcohol Spectrum Disorder and Autism Spectrum Disorder with significant limitations in adaptive functioning, live inclusive lives in their communities. This past year, we continued to work closely with individuals, families, Indigenous communities, service providers, and government partners to help create more inclusive and welcoming communities across British Columbia.

As in previous years, this period brought both challenges and opportunities. The number of people eligible for CLBC services continues to grow steadily. At the same time, individuals and families are navigating pressures related to housing, rising costs of living, and increasing complexity in support needs. In response, CLBC has continued to strengthen partnerships, improve coordination across government, enhance home sharing supports, invest in individual and family leadership, and expand affordable housing options.

A key part of our commitment to public accountability is being transparent about our performance. Two years ago, CLBC introduced a new set of performance measures to better reflect the experiences and outcomes that we have heard matter most to individuals and families. These indicators continue to evolve, and we are learning as we go. Our Service Plan targets reflect our strong commitment to our vision and our determination to push ourselves to achieve meaningful progress, even in complex environments.

We also continued to advance reconciliation by expanding relationships with Indigenous communities and supporting culturally safe and responsive services. In 2024/25, we completed the implementation of the Regional Management Reframing Project, improving how we support individuals, families, and service providers across the province.

We are deeply grateful to the people we serve, their families and support networks, and to our service provider partners for their continued collaboration. We also extend our appreciation to CLBC staff, whose ongoing commitment and adaptability continue to drive person-centred service delivery in an evolving landscape.

With this report, we reaffirm CLBC's dedication to our vision and mandate, and to transparent, accountable service to individuals, families, and communities. We invite you to read it and learn more about our progress and our continuing efforts.



Shane Simpson, Board Chair, CLBC
August 13, 2025.



Ross Chilton, CEO, CLBC
August 13, 2025

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 [2023 Mandate Letter](#) from the Minister Responsible shaped the goals, objectives, performance measures and financial plan outlined in the [CLBC 2024/25 – 2026/27 Service Plan](#) and the actual results reported on in this annual report.

Purpose of the Organization

CLBC is a Crown corporation mandated to fund community inclusion supports and services for people with developmental disabilities. 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 and/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 and government funded 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 [2023 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 continues 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 [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 collaborate with key sector partners to meet its [2024/25 – 2026/27 Service Plan](#) commitments. These included workforce shortages, climate-related emergencies, the rising cost of living, and an increasing demand for services. In response, CLBC continued to share information and strengthen relationships with individuals, families, support networks, service providers, government partners and organizations to leverage collective strengths.

The most significant driver impacting CLBC's operations continues to be the number of new eligible adults requesting services. By March 31, 2025, 29,271 adults were registered for CLBC services, a net increase of 1,268 people over the last year. This represents an increase of 4.5 percent over the previous year and 25.1 percent over the past five years. This consistent 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 also experienced notable growth in the number of adults with Fetal Alcohol Spectrum Disorder and/or Autism Spectrum Disorder who have significant limitations in adaptive functioning and are eligible for the Personalized Supports Initiative stream.

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

- Number of young adults wanting to gain greater independence and live in inclusive communities.
- Number of adults living with complex needs who have higher support needs.
- Support needs for people who are experiencing age-related changes, and
- Number of caregivers who, as they age, need greater assistance in supporting their adult family member.

To assist CLBC in meeting the growth in demand for services, the provincial government increased funding commitments to CLBC by \$35 million in the 2024/25 fiscal year.

In 2024/25 CLBC continued to advance its mandate by investing in the leadership of individuals, families and support networks, ensuring CLBC's actions aligned with its commitment to the rights of Indigenous Peoples and investing in our sector partners and working across government to advance inclusion and accessibility in communities.

Housing affordability continued to be a challenge for people CLBC supports due to the rising cost of living. 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 2024/25, CLBC continued to build the capacity of its housing team to support engagement, planning, and coordination with [BC Housing](#), non-profit and cooperative housing providers such as [Co-Operative Housing Federation of BC \(CHF BC\)](#), service providers, and other partners to promote accessible, inclusive, and affordable housing for people CLBC supports.

In January 2025, CLBC staff participated in a Coroner's Inquest into the 2018 death of a CLBC-eligible person who lived in home share. The inquest examined the circumstances around the death and provided recommendations to prevent similar incidents in the future. CLBC has made a number of changes since 2018 including improving training and standards, and new monitoring systems and requirements. In recognition of this important model, and as demand for home sharing is expected to grow, CLBC is committed to making further needed improvements.

The people CLBC serves 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 inclusive housing options and support to access mainstream mental health and addictions services. This presented challenges for contracted CLBC service providers to deliver services as this population requires support practices that differ from traditional service delivery options. In response, CLBC developed and strengthened relationships with the [Ministry of Health](#), and other sector partners to improve access to services.

In November 2024, CLBC completed the implementation of the [Regional Management Reframing Project](#) to strengthen its capacity to be more responsive to individuals, families and support networks. The new management structure provided a more focused scope of responsibility in regional operations, stronger connections between CLBC and sector partners such as health authorities, and increased capacity for service delivery leadership to support their staff.

In 2025, CLBC welcomed several new members to its Board of Directors who bring valuable expertise, lived experience, and diverse perspectives that will help guide the organization through its next phase of strategic planning and oversight. As part of its commitment to continuous improvement and accountability, CLBC focused on outcomes that matter most to the people we support and their families and better reflect service quality, individual well-being, and system responsiveness. CLBC continues to refine its approach to performance measurement to ensure transparency, support informed decision-making, and align with the organization's long-term vision and values.

Report on Performance: Goals, Objectives, and Results

The following goals, objectives and performance measures have been restated from the 2024/25 – 2026/27 Service Plan. For forward-looking planning information, including current and future performance targets, please see the [Community Living British Columbia 2025/26 - 2027/28 Service Plan](#).

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

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

CLBC will continue to strengthen relationships with individuals, families, and support networks, so that transitioning youth, older adults, and their families along with support networks have positive experiences, are well informed about CLBC, have consistently respectful and responsive relationships with CLBC staff, and have access to funded services and natural supports available to all citizens.

Key results

- Completed implementation of the Regional Management Reframing Project in November 2024 to increase capacity for regional leadership to proactively engage with staff to support service providers, individuals, families, and other sector partners.
- Published the CLBC Accessibility First Year Progress Report in January 2025 to highlight key accomplishments and next steps related to the [CLBC Accessibility Plan](#).

Summary of progress made in 2024/25.

CLBC continued to build stronger relationships with people, their families, and support networks. Service delivery staff delivered Welcome Workshops for youth and their families transitioning to CLBC services in both virtual and in-person formats throughout the province. These workshops are intended to improve transparency and access to information about CLBC (for example, to learn about planning, community resources, and CLBC funded services).

In November 2024, CLBC completed the phased implementation of the [Regional Management Reframing Project](#) across CLBC's regions, strengthening the organization's capacity to be more responsive to people CLBC serves. This project realigned regional management responsibilities to support staff to better serve individuals, families and support networks, strengthen relationships with key sector partners, and improve access to mainstream services.

In January 2025, CLBC released the [Community Living BC Accessibility Plan Year 1 Report](#). Key accomplishments in the first-year report included:

- Developing a Plain Language Writing Guide for CLBC staff,
- Creating a page on the CLBC website where people can provide accessibility feedback and make requests to receive information in other formats, and
- Updating accessibility criteria for selecting new CLBC office locations and renewing existing leases.

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

Strengthened relationships between CLBC and individuals and families 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

- Developed and posted [two new plain language videos](#) on the CLBC website in September 2024 to help explain key CLBC processes and information.
- Continued to work in partnership with [BC People First](#) to ensure the lived experience and expertise of people CLBC supports are part of the policy development process.
- Implemented the revised [Behaviour Support and Safety Planning Policy](#) in July 2024 to provide greater clarity and transparency to individuals, families, and service providers on the requirements for the development, implementation, monitoring, and review of Behaviour Support Plans and Safety Plans.

Summary of progress made in 2024/25.

In 2024/25, the CLBC and BC People First (BCPF) policy working group continued to review and provide input into key policies that directly impact the lives of people CLBC serves. In September 2024, CLBC created two plain language videos to help individuals, families and support networks navigate CLBC processes more easily. The videos are part of CLBC's communications strategy to increase the availability of plain language and alternative formats to support people to understand CLBC's application and eligibility process. In July 2024, CLBC implemented the revised Behaviour Support and Safety Planning Policy and released a [guide for service providers](#) that outlines policy expectations and provides guidance on the development, implementation, and monitoring of safety plans. CLBC also developed plain language materials for individuals and families that describe the guiding principles of behaviour support and the expected outcomes of Behaviour Support and Safety Planning.

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

CLBC recognizes the importance of being respectful, kind, and timely in its communication with people CLBC supports and their families when working to develop stronger relationships. Being responsive also ensures services meet the needs and circumstances by adapting service delivery approaches. CLBC is continually engaging and collaborating with other agencies, ministries, and sector partners serving people eligible for CLBC in effort to deliver more responsive services.

Key results

- Designed and implemented the use of a [picture-based Communication for Everyone board](#) in CLBC's Victoria office in collaboration with the CLBC South Island [Community Council](#) to create a more welcoming and accessible environment.
- Established a partnership with [BC Housing and Ministry of Health](#) to provide individuals with developmental disabilities and complex-care needs access to housing with specialized support in Prince George.
- Launched the [Aging Knowledge Hub](#) in September 2024, to support, connect and inform individuals, their families and support networks experiencing age-related changes.
- In October 2024, CLBC implemented a tracking document to support service delivery staff to effectively monitor and update complaints information in each region.

Summary of progress made in 2024/25.

In 2024/25, 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. In August 2024, CLBC partnered with the Ministry of Housing and Ministry of Health (link above) to initiate the development of approximately 100 supportive homes and complex-care housing units in Prince George.

In September 2024, CLBC launched the Aging Knowledge Hub, a repository of aging-related resources and information in one easily accessible location. The Hub was created in partnership with community living organizations and people with lived experiences. It includes resources for people CLBC supports, families and support networks, caregivers, service providers and health professionals.

Performance measure(s) and related discussion

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 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	49%	67%	57%

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 2025/26 and 2026/27 were stated in the 2024/25 service plan as 68% and 70% respectively and this measure has been retired from future service plans.

1a. The 2024/25 actual result is based on two survey questions included in CLBC's annual targeted survey of people transitioning to CLBC services, their families, and support networks. This year, CLBC made efforts to improve the survey methodology by changing how participants were contacted, with provincial office staff directly reaching out to families and support networks to encourage participation.

Despite these changes, response rates to the survey remained very low, which significantly limits the validity and representativeness of the data. Given this inconsistency and to maintain the rigour of performance reporting, CLBC has retired this performance measure, and it will no longer be included in future Service Plans or Annual Service Plan Reports.

Going forward, CLBC is actively exploring more robust and reliable data sources to assess how well families understand available supports during the transition to adult services. In addition, we will use complementary methods such as targeted engagement and qualitative research to better understand the expectations and experiences of families during this important life transition.

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
1b) The percentage of individuals with the most urgent needs that have made a service request and received service within six months	94%	95%	91%

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

¹PM 1b targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 95% and 95%, respectively.

1b. This 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 the number of people eligible for CLBC and the levels of services they need, service quality and efficiency, the approach to prioritizing funding for those with the most urgent needs and the number of families formally requesting services. The increased costs associated with supporting individuals with complex needs who require more intensive services, support needs for individuals experiencing age-related changes, and consistent annual caseload growth also contributed to the measure's performance.

As a result, CLBC fell just short of the 2024/25 target, reflecting additional people awaiting services and less funding available for new services over the last year. Another factor, influencing this performance measure is the annual budget cycle. When service requests are made later in the fiscal year, available funding may be more limited, which can constrain CLBC's ability to respond within the six-month timeframe.

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
1c) The percentage of complaints for which the complaints process has been completed within the timeframes set out in the CLBC <i>Complaint Resolutions Policy</i>	73%	81%	71%

Data source: CLBC Complaints Tracking System

¹PM 1c targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 82% and 83%, respectively.

1c. This measure indicates how well CLBC responds to concerns by tracking how formal complaints are managed in relation to timeframes¹ set in CLBC's [Complaints Resolution Policy](#). CLBC attributes the shortfall in meeting the 2024/25 target to a significant increase in the number and overall complexity of complaints received last year. The need to coordinate additional information and rely on timely input from key government and community partners, often outside CLBC's direct control, made it more challenging to meet the timeframes set out in the policy.

CLBC implemented a tracking tool to increase staff capacity to effectively address complaints as part of our commitment to improve responsiveness. CLBC is committed to ensuring service quality through continuous quality improvement which is supported by monitoring trends and learning from reports on complaints to prevent future similar complaints.

¹ The Complaints Resolution Policy outlines three stages with a maximum number of business days assigned to each: 30 days for Stage 1: Manager Review, 10 days for Stage 2: Director of Regional Operations Review (unless Stage 1 Review is not utilized, then 30 business days assigned), and 10 days for Stage 3: Executive Review.

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. These include adults CLBC supports, their families, and support networks and Indigenous communities. It also includes the Indigenous 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

- Developed and implemented land acknowledgements in the Langley and [Smithers](#) offices through art and ceremony in collaboration with the Nations on whose lands the offices operate.
- Implemented the second year of the [Partnership Memorandum of Understanding with Secwépemc Child and Family Service Agency \(SCFSA\)](#) 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.

Summary of progress made in 2024/25.

In 2024/25, CLBC continued to focus on establishing and strengthening relationships with key Indigenous partners and their communities by implementing the second year of the Partnership Memorandum of Understanding with SCFSA. CLBC also advanced relationships with several provincial partners such as [Métis Nation BC \(MNBC\)](#), [Victoria Native Friendship Centre](#), [Nisga'a Child and Family Services](#) and [Kwantlen First Nation](#). CLBC's Indigenous Advisory Committee and [Elders Advisory](#) also 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.

Developing cultural safety² within CLBC's operations and in the delivery of supports and services is a journey that will take time and commitment. It is central to implementing the [Declaration Act](#) and advancing meaningful reconciliation. The principles and practices outlined in CLBC's [Cultural Safety Policy](#) guide staff to reflect on their own practice and to engage,

² Cultural safety is an outcome wherein Indigenous Peoples feel safe and respected, free from racism and discrimination when accessing person centred support and services. Only those who are accessing person centred support and services can define how culturally safe they feel.

support, monitor, and plan with First Nations, Métis, and Inuit peoples, their families and communities.

Key results

- Completed the rollout of Indigenous Cultural Perspectives training for 482 CLBC staff across the province.
- Established a Community of Practice for CLBC staff to support stronger relationships with Indigenous Peoples.

Summary of progress made in 2024/25.

In 2024/25, CLBC continued to focus on supporting staff to serve Indigenous individuals, families, and communities through practices that are culturally safe, helpful, accountable, respectful, and kind. In partnership with the [Indigenous Perspectives Society](#), CLBC's Indigenous Relations team continued to deliver training to staff across the province to help foster a deeper understanding of Indigenous perspectives and cultural differences. Staff feedback for this training has been positive with staff reporting increased confidence with intercultural relationships and searching for information regarding local Nations and Territories where they work. CLBC also collaborated with Elders, Knowledge Keepers and community partners to develop a tool to support respectful engagement with Indigenous Peoples.

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

To align our actions with those of Indigenous Peoples, CLBC is committed to supporting our network of contracted service providers to deliver culturally safe and appropriate services. This will be achieved by increasing the number of Indigenous service providers CLBC contracts with, applying an Indigenous lens to service design, and ensuring that CLBC's procurement practices promote cultural safety and increase participation from Indigenous providers.

Key results

- Added the [Cultural Safety Policy](#) to CLBC's contract Terms and Conditions as a requirement for all contracted service providers in July 2024.
- Entered Phase 2 of CLBC's Indigenous Procurement Strategy project involving a review of CLBC's procurement processes and policies to increase the number of Indigenous service providers CLBC contracts with.
- Established an Aboriginal Housing Management Association (AHMA)-CLBC Housing Working Group to oversee the implementation of accepted recommendations from AHMA and support emerging opportunities for culturally safe housing.

Summary of progress made in 2024/25.

In 2024/25, CLBC advanced work on key initiatives that focus on how to increase the delivery of culturally safe and appropriate services by CLBC's contracted partners. CLBC's Indigenous Procurement Strategy, which was introduced in 2023, aims to increase the number of Indigenous service agencies delivering CLBC services while considering alternative models to support families on Nation. Further, the Indigenous Procurement Strategy is intended to develop support models that build capacity with Indigenous service providers. In 2024/25, CLBC moved into the second phase of its Indigenous Procurement Strategy Project which included the initiation of 62 recommendations from the [BC Association of Aboriginal Friendship Centres \(BCAAFC\)](#) by an internal CLBC working group.

In 2024/25, CLBC funding for service delivery in First Nations communities increased by \$2.75 million. This increase reflects the trust and relationship building with Indigenous service providers to deliver services.

Performance measure(s) and related discussion

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
2. Number of Indigenous organizations that CLBC has contracts for service	9	14	9

Data source: CLBC's Request for Qualification submission.

¹PM 2 targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 18 and 20, respectively.

2. This new measure in the 2023/24 Service Plan tracks the number of Indigenous organizations that CLBC contracts with to deliver services. Growth for this measure has been static as the work to establish funding agreements with Indigenous Child and Family Service Agencies (ICFSAs), Indigenous Governing Bodies (IGBs), and First Nations proceeded in a culturally appropriate way, acknowledging that building genuine connection and trust takes time.

CLBC recognizes that building and strengthening relationships with individuals and their families cannot be rushed, requiring ongoing collaboration with the [Indigenous Advisory Committee](#) and the [Elders Advisory](#) as well as providing culturally appropriate guidance to support Indigenous individuals and families in accessing information about CLBC. CLBC expects this measure to grow in the years ahead as strong relationships and earned trust with Indigenous communities and service providers continue. It appears that progress will proceed at the "speed of trust" and that this relationship work cannot, and should not, be rushed.

Goal 3: CLBC invests³ in and values its sector partners to deliver quality support.

Objective 3.1: 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 engages 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

- Provided funding to the [Empowering Self Advocates to Take Action \(ESATTA\) Cooperative](#) in April 2024 to coordinate six [People Planning Together](#) training sessions with a total of 82 self advocates participating from around the province. Self advocates facilitated this two-day event to support their peers to take on a leadership role in planning a life they desire.
- Extended grant funding to [BC Self Advocate Leadership Network \(BCSALN\)](#) to support social connection opportunities and build leadership skills and to empower self advocate leaders to share their voice with government and community partners.
- Extended grant funding for ESATTA to coordinate Welcome Home Community Building projects to strengthen inclusion and accessibility. Led by self advocates in partnership with city leaders and other community-based organizations throughout BC, over 50 self advocates participated in these activities within their communities.

Summary of progress made in 2024/25.

In 2024/25 CLBC continued to invest in the advancement of self advocate leadership to advance the [Re-imagining Community Inclusion Work Plan](#). CLBC provided ongoing annual grant funding to BC People First (BCPF) to support leadership skill building, peer mentorship, and rights education and awareness by and for people with developmental disabilities. CLBC also extended grant funding to self advocacy groups such as BCSALN and ESATTA who organized and hosted workshops that offer opportunities for learning and connection across the province.

Objective 3.2: CLBC advances family leadership and invests in families to help them support their family members.

CLBC recognizes that families and support networks have important insights on how to best support many of the individuals CLBC serves. CLBC remains true to the intention of the

³ In the context of this Service Plan the word "invests" goes beyond financial support. It represents that CLBC seeks to support leadership and innovation amongst/for their partner groups and people they support through collaboration and engagement.

community living movement by supporting families and support networks in their personal commitment, vision, creativity, and determination for a better future.

Key results

- In November 2024, CLBC released a newly developed [Person Centred Societies⁴ \(PCS\) Policy](#) and Contracting Framework that provides a clear and consistent approach for individuals, families and PCS Boards involved in managing a PCS, and for CLBC staff in understanding their roles and responsibilities in contracting, monitoring and compliance.
- CLBC continued to work in partnership with the [University of British Columbia](#) (UBC) to inform a sustainable future growth strategy for Individualized Funding that aligns with [CLBC's 2022-2025 Strategic Plan](#).
- Completed consultation with families on CLBC's Community Inclusion Services Project to help identify best practices and recommendations on how to strengthen community inclusion services.
- CLBC continued to work collaboratively to support family leadership on Community Councils by providing orientation to 40 new volunteers across the province to participate in their local Community Councils.

Summary of progress made in 2024/25.

Individualized Funding enables individuals, families and support networks to use CLBC funding to create flexible and innovative service options that best meet their needs. In 2024/25 CLBC implemented an enhanced accountability framework to support Person Centred Societies to deliver CLBC-funded services on a person's behalf. The PCS funding model is rooted in the philosophy of advancing self-determination and empowers individuals, their families and support networks to take leadership, accountability and ownership of their supports and services. CLBC also continued to work with the [Canadian Institute for Inclusion and Citizenship](#) at UBC to advance a sustainable growth strategy for Individualized Funding by developing a survey to gather input from self advocates, families and support networks. CLBC anticipates continued interest and potential growth in Individualized Funding and PCS funding models and continues to support and monitor uptake in this area.

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

To support people eligible for CLBC to lead full, quality lives, CLBC works collaboratively with families, service providers, and other government partners. CLBC contracts with a network of qualified service providers to deliver disability-related services that enable individuals to be part of "communities of belonging, lives with connection." CLBC continuously improves its comprehensive framework of procurement, funding, contracting, reporting, and monitoring

⁴ 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.

processes. Using information gathered from service providers through various reporting mechanisms, CLBC adapts services to meet individuals' changing disability-related needs.

Key results

- Published the CLBC Service Standards as part of the new Person Centred Societies (PCS) Policy and Contracting Framework in November 2024 to replace and enhance the Standards for Unaccredited Service Providers.
- CLBC hired two new Quality Assurance Practice Analysts in January 2025 to conduct quality assurance audits, to ensure that contracted service providers meet established standards and that CLBC staff are monitoring programs effectively.
- In November 2024, CLBC introduced new requirements (such as meeting CLBC's Standards for Home Sharing) to enhance the delivery of home sharing through Person Centred Societies, as part of the release of the new PCS Policy and Contracting Framework.
- Effective April 2024, CLBC increased service provider administrative rates from nine to ten percent to address inflationary administrative cost pressures and strengthen hiring and retention strategies across the sector.

Summary of progress made in 2024/25.

In 2024/25 CLBC focused on enhancing service quality by continuing to work closely with sector partners. In November 2024, CLBC released the CLBC Service Standards for Person Centred Societies which form the foundation for CLBC-funded service delivery and will apply to all service providers. CLBC Service Standards establish clear expectations and promote high quality service and consistency across the province.

As part of the new PCS Policy and Contracting Framework, PCSs delivering home sharing services are required to meet the Standards for Home Sharing, the CLBC Service Standards, and Section 4 of the [Standards for the Coordination of Home Sharing](#).

To support PCS to meet these requirements, CLBC developed additional resources such as the [Home Sharing Coordinator Handbook for Person Centred Societies](#) and worked in partnership with Vela Canada to deliver virtual workshops to guide PCSs in learning the new Framework, understanding their responsibilities, and meeting the standards.

Performance measure(s) and related discussion

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
3a) Number of individuals and families directing their own services through individualized options	1,250	1,330	1,318

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

¹PM 3a targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 1,360 and 1,400, respectively.

3a. Self-directed options are an essential element of flexible and person-centred service, providing individuals and families greater control and flexibility to support their disability-related needs and interests. CLBC attributes slower growth over the last year to the ongoing recruitment and retention challenges families and support networks face when hiring support staff as well as reluctance of some families to take on the administrative responsibilities required for this funding option. Although the measure fell just short of target, CLBC experienced notable growth over the previous year with an increase of 68 compared to an increase of only nine individuals and families directing their own services through individualized options between the 2022/23 and the 2023/24 Annual Service Plan Report.

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
3b) Percentage of required monitoring completed at least once per year as set out in the CLBC <i>Monitoring Policy</i>	98%	95%	99%

Data source: The My Workspace Contract Management System and CLBC's Annual Monitoring Management Tool.

¹PM 3b targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 95% and 95%, respectively.

3b. Targets for this performance measure were revised to 95 percent in the 2024/25 – 2026/27 Service Plan to reflect general increases in the number of service providers CLBC contracts with each year. An increase in the number of service providers CLBC contracts with results in a greater number of programs that CLBC is responsible for monitoring, exacerbated by CLBC's ongoing staff retention and recruitment challenges. CLBC attributes the result to the prioritization process, introduced in 2023, that supports planning and completion of monitoring activities for the year more strategically based on the level of program risk and is outlined in the CLBC [Monitoring Policy](#).

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
3c) Number of self advocates participating in self advocate organizations	445	475	551

Data source: B.C. self advocate groups

¹PM 3c targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 525 and 575, respectively.

3c. CLBC attributes the notable growth in this measure and increase of self advocates participating in self advocate organizations 106 (24 percent) from the previous year to attendance of several training and community events that self advocate groups hosted in 2024/25, such as the People Planning Together two-day training event. This success is also due to the extension of CLBC's grant funding to facilitate networking and training events that support the sustainability of these organizations. The 2024/25 actual was determined by totalling the number of board members, staff, broader membership, and meeting participants of the six self advocate groups in BC that are incorporated legal entities.

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 strives to build awareness and the desire to advance community inclusion for people CLBC supports beyond the community living sector. CLBC collaborates with a range of government bodies, community-based organizations, and non-profit sectors to nurture the development of inclusive communities where people with developmental disabilities have more choices about how they live, work, and contribute. CLBC has several projects underway focused on increasing access to inclusive housing and quality health and mental health supports by building awareness and relationships with housing and health partners through the work of the [RCI Work Plan](#) initiative.

Key results

- In September 2024, CLBC signed a [Memorandum of Understanding](#) between CLBC, [Co-Operative Housing Federation of BC \(CHF BC\)](#) and the [Community Land Trust \(CLT\)](#) to increase access to inclusive and affordable housing.
- In April 2024, CLBC [increased funding for home sharing providers](#) to include WorkSafe BC premium costs. This funding increase was in recognition of the requirement for home sharing providers to register with WorkSafeBC for Personal Optional Protection (POP) program, so they have coverage in the event of injury while providing home sharing supports.
- CLBC funded a public awareness campaign with the [Home Sharing Support Society of BC](#) to provide information about the home sharing model from the perspectives of home sharing providers and the people who are supported in home shares.
- Advanced partnerships with several housing partners across the province to promote access to inclusive and affordable housing, including [Kekinow Native Housing Society](#), [Brightside Community Homes Foundation](#), [Duncan Housing Society](#), [Comox Valley Affordable Housing Society](#), [Vernon Native Housing Society](#), and the [Aboriginal Housing Society of Prince George](#).

Summary of progress made in 2024/25.

In 2024/25, CLBC worked with several housing partners such as [BC Housing](#), the [BC Non-Profit Housing Association](#), the CHF 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 Fall 2024, CLBC signed an agreement with CHF BC and CLT to increase access to affordable co-operative housing units. The agreement outlines that CLBC, and its contracted service providers will work with each new housing co-op to determine how many units are reserved in each development with subsidized rates for people CLBC supports.

CLBC continued to provide grant funding of \$500,000 to the Home Sharing Support Society of BC (HSSSBC) to complete research to better define the skills, knowledge, training, and support systems that enable home sharing providers to better serve people with complex needs. CLBC also funded a public awareness campaign with the HSSSBC which created and presented videos at community events, sharing the perspectives of people supported in home sharing and home sharing providers.

In November 2024, CLBC participated in BC's annual Housing Central Conference, an educational, professional development, and networking event for the community housing sector. To build partnership and collaboration around housing, CLBC created and presented a [video](#) called "Let's work together" as a call to action for organizations and individuals to work together to create more opportunities for inclusive, affordable, and accessible housing in every community.

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 RCI Work Plan and Vision. CLBC also supports contracted service providers that are advancing inclusive employment, housing, and education with grant funding to support targeted activities.

Key results

- Procured six additional Learning, Inclusion, Friendship, Employment (L.I.F.E.) services to serve 27 people in communities across BC, which supports individuals to find employment, pursue goals in learning, develop friendships, and experience inclusion.
- Released Best Practice Guides, updated glossaries and revised policies for [Employment and L.I.F.E. services](#) in January 2025 to better align with practices of community partners and improve clarity regarding CLBC expectations.
- In partnership with [Rotary at Work](#) and [Inclusion BC](#), CLBC provided a \$15,000 grant to support ten employer recognition events across the province during Disability and Employment Awareness Month in October 2024 for a total of 800 attendees.

Summary of progress made in 2024/25.

In 2024/25, CLBC invested in initiatives to increase inclusive employment opportunities for people CLBC serves. CLBC focused on enhancing best practices in Employment and L.I.F.E. services to better support individuals participating in these services across the province. Developed in collaboration with self-advocates, service providers and CLBC staff, CLBC released Best Practice Guides, updated glossaries and revised policies for Employment and L.I.F.E. services, to ensure consistency and continuity of services.

Performance measure(s) and related discussion

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
4a) Number of individuals who are living in their own home through supports for independent living.	2,656	2,950	2,779

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 2025/26 and 2026/27 were stated in the 2024/25 service plan as 3,220 and 3,350, 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 other home support options such as home sharing or staffed living.

The total number of individuals living on their own with support increased by 123 (4.6 percent) from 2,656 to 2,779, consistent with last year's growth. While many people CLBC supports want to live more independently, access to affordable and inclusive housing options continued to impact this measure's growth. Although CLBC did not meet its target, the growth for this measure is encouraging and a reflection of CLBC's work to form partnerships with the community housing sector.

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
4b) Number of individuals who are supported in shared living arrangements.	4,301	4,200	4,263

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

¹PM 4b targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 4,275 and 4,350, respectively.

4b. Home sharing⁵ continues to support more people than any other CLBC-funded home support service and demand is expected to grow. Targets for this indicator were revised in the 2024/25 – 2026/27 Service Plan to reflect slower anticipated growth for this service. CLBC exceeded the target for 2024/25 although both the target and actual number of people supported in these services were lower than the 2023/24 actual due to various factors which include:

- the rising cost of living resulting in challenges for agencies coordinating home-sharing to recruit and retain home-sharing providers,
- individuals moving into different housing services,
- individuals choosing to continue living with their families, and

⁵ Home sharing is an inclusive, person-centred, individualized model, where a person CLBC supports shares a home with someone contracted to provide ongoing support.

- recent CLBC policy changes that require Home Sharing or Live-in Support services to be provided through other CLBC service funding options⁶.

Performance Measure	2023/24 Actual	2024/25 Target	2024/25 Actual
4c) Percentage of individuals younger than 65 reporting current employment income.	21.2%	23%	19.9%

Data source: ICM, BC Disability Assistance

¹PM 4c targets for 2025/26 and 2026/27 were stated in the 2024/25 service plan as 24% and 26%, respectively.

4c. The targets for this performance measure were revised in the 2024/25 – 2026/27 Service Plan to reflect slower growth based on ongoing staff recruitment and retention challenges facing CLBC contracted service providers. The 2024/25 result reflects anticipated slower growth due to ongoing sector workforce challenges as well as potential under-reporting of employment income by people CLBC supports.

Reporting the measure as a percentage does not always highlight the true growth each year in the number of people eligible for CLBC services aged 19-65 reporting employment income. While 2024/25 results did not meet target, the number of new referrals for employment services grew from 414 in 2023/24 to 438 in 2024/25, an increase of six percent, reflecting continued growth in the number of people receiving employment services. This rate of growth reflects CLBC's focus on program sustainability and service quality through the development of best practice documents in 2024/25.

⁶ As of November 29, 2024, Direct Funding Standard Agreements with Home Sharing or Live-in Support arrangements are being supported to transition the service out of their Direct Funding Agreement. Direct Funding Agents have the option to move the Home Sharing or Live-in Support services to Host Agency Agreements, Agency Coordinated Home Sharing or create a new Person Centred Society to deliver these 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, 2025, 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. 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, 2025, with a balanced budget, while providing new or increased supports and services improving the lives of 4,118 individuals under both the Developmental Disabilities (DD) and Personalized Supports Initiative (PSI) programs at a total cost of \$89.4 million in the year; \$83.5 million for the DD program and \$5.9 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)	2023/24 Actual	2024/25 Budget	2024/25 Actual	2024/25 Variance
Revenues				
Contributions from the Province of British Columbia				
Government Transfers	1,561.9	1,626.9	1,687.6	60.7
Deferred Operating Contributions	(3.4)	0.0	(4.0)	(4.0)
Deferred Capital Contributions	(4.1)	(8.2)	(7.6)	0.6
Operating Contributions from the Province of British Columbia	1,554.4	1,618.7	1,676.0	57.3
Cost Sharing Agreements with Regional Health Authorities	22.9	23.2	24.2	1.0
Other Income	20.9	14.8	20.5	5.7
Capital Contributions	4.2	4.8	4.9	0.1
Total Revenue	1,602.4	1,661.5	1,725.6	64.1
Expenses				
Supports and Services				
Developmental Disabilities Program	1,444.5	1,498.6	1,556.5	57.9
Personalized Supports Initiative	55.9	56.6	61.7	5.1
Provincial Services	3.8	1.0	0.8	(0.2)
Total Supports and Services	1,504.2	1,556.2	1,619.0	62.8
Regional Operations & Administration	93.1	99.3	100.6	1.3
Amortization of Tangible Capital Assets	5.1	6.0	6.0	0.0
Total Expenses	1,602.4	1,661.5	1,725.6	64.1
Annual Surplus	0.0	0.0	0.0	0.0
Total Liabilities	90.5	55.3	78.3	23.0
Capital Expenditures	5.4	13.5	11.3	(2.2)
Accumulated Surplus	3.7	3.7	3.7	0.0

¹ Note: The above financial information was prepared based on current Public Sector Accounting Standards.

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, 2025, the number of individuals reached 29,271, a 4.5 per cent increase within the year and a 25.1 per cent increase over five years. As in prior years, those aged 19 make up the bulk of the growth, with 1,172 (or 76 percent) of the 1,549 new individuals in 2024/25 prior to reflecting mortality and discharges in the year totalling 281 individuals.

Table 1 – Adults Eligible for CLBC Services

	2023/24	2024/25
Number of individuals with open files at year end		
Developmental Disabilities Program	24,653	25,581
Personalized Supports Initiative	3,350	3,690
Total number of individuals with open files at year end	28,003	29,271
Increase within the year ¹		
Developmental Disabilities Program	901	928
Personalized Supports Initiative	287	340
Total increase within the year	1,188	1,268
Annual rate of increase	4.4%	4.5%

Note 1: Almost all the individuals served by CLBC have life-long support requirements. The increase within each year reflects the number of new individuals less the number who are no longer with CLBC, substantially due to mortality (2024/25 – 281 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 regional health authorities relating to individuals who also have significant 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 initiatives such as previous pandemic response support and home sharing provider fee increases. Deferred operating contributions is recognized as revenue when related expenditures are incurred. \$125.7 million in additional contributions were made available by the Province in 2024/25.

After considering year-to-year changes in restricted funds, this translates to a \$121.6 million increase in net operating contributions from 2023/24, and \$57.3 million more than budgeted, of which majority is for compensation increases under the Province's Shared Recovery Mandate (SRM).

In addition to higher recoveries from regional health authorities, other income had increased from 2023/24 due to recoveries from Indigenous Services Canada, Public Guardian and Trustee, Ministry of Children and Family Development, and higher interest income. These changes, together with fluctuations in amortization costs, brought the total operating revenue to \$1,725.6 million which was \$64.1 million more than budgeted and \$123.2 million higher than 2023/24.

Expense

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 2024/25, CLBC provided new and incremental services through the Developmental Disabilities program benefitting 3,529 individuals costing \$83.5 million within the year, while addressing \$42.1 million in annualization costs for services implemented in the prior year, and \$71.5 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 \$112.0 million increase in spending from 2023/24 and \$57.9 million more than budgeted. See Table 2 below for further information, including prior year comparisons.

Table 2 –Developmental Disabilities Program

	2023/24	2024/25
Total Number of Supported Individuals at Year End	24,653	25,581
% Increase from prior year	3.8%	3.8%
New Services Implemented		
Number of new services	5,727	4,966
Number of individuals provided new services	3,918	3,529
Cost within the fiscal year (\$ millions)	95.8	83.5
Annual cost of service (\$ millions)	137.9	119.6
Average annual cost of new services per individual (\$ thousands)	35.2	33.9
Contracted Service Recoveries		
Recoveries within the fiscal year (\$ millions)	59.2	62.6
Annual ongoing service recoveries (\$ millions)	81.8	91.0
Average Total Annual Cost per Individual (\$ thousands)	59.7	62.0

Through the Personalized Supports Initiative, CLBC incurred \$3.6 million in service annualization costs and implemented new and incremental services benefitting 589 individuals and costing \$5.9 million in the year.

Table 3 – Supports and Services - Personalized Supports Initiative

	2023/24	2024/25
Total Number of Supported Individuals at Year End	3,350	3,690
New Services Implemented		
Number of new services	862	772
Number of individuals provided new services	600	589
Cost within the fiscal year (\$ millions)	7.8	5.9
Annual cost of service (\$ millions)	11.4	9.4

Average annual cost of new services per individual (\$ thousands)	19.0	16.0
Contracted Service Recoveries		
Recoveries within the fiscal year (\$ millions)	4.2	5.3
Annual ongoing service recoveries (\$ millions)	5.3	6.9
Average Total Annual Cost per Individual (\$ thousands)	17.4	17.5

Provincial Services accounted for \$0.8 million in 2024/25 pertaining to 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.

b) Regional Operations and Administration

CLBC's priority is the delivery of supports and services to the eligible individuals and families, with greater than 93 percent of the budget being directed for that purpose. The remaining budget, less than 7 percent, 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 2024/25, spending on regional operations and administration was \$7.5 million higher than in 2023/24 and \$1.3 million higher than budgeted. This increase was primarily due to staff growth needed to manage rising caseload volumes, as well as wage increases to CLBC staff under SRM, for which funding was not known at the time of budget creation.

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 2024/25 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 partners across government to address system gaps that impact service sustainability for people eligible for CLBC services. This includes engagement with sector partners to help CLBC eligible adults access supports and services that fall under the mandate of other government programs such as health services.
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 continues to invest in home sharing providers to increase retention and is working to recruit more home sharing providers. In 2024/25, CLBC provided additional administration funding to service providers to address inflationary cost pressures for non-wage overhead expenses.
There is increasing pressure on families who care for their adult children at home, as caregivers age and care requirements increase.	CLBC provides core and enhanced funding to promote stability, reduce stress, and enhance individuals and families' resilience. Families are an important natural support for many people receiving CLBC services. We recognize the importance of supporting primary caregivers as they age and the care requirements for their CLBC eligible family members change.
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.

<p>Service providers and home sharing providers recruitment and retention challenges may impact the sustainment of current and new service demands.</p>	<p>CLBC is working closely with service provider and home sharing provider partners to develop recruitment and retention strategies.</p> <p>CLBC continues to support the operation of the Home Share Support Society BC in order to provide additional support to home sharing providers.</p> <p>In 2024/25 CLBC provided additional administration funding to service providers to address inflationary cost pressures for non-wage overhead expenses.</p>
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Appendix A: Progress on Mandate Letter Priorities

The following is a summary of progress made on priorities as stated in the 2023 Mandate Letter from the Minister Responsible.

2021/22 Mandate Letter Priority	Status as of March 31, 2025
<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"> • 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>b. Working collaboratively with individuals, families, the Ministry of Children and Family</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.

<p>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>2b.</p> <ul style="list-style-type: none"> CLBC staff continued to work with the Ministry of Children and Family Development (MCFD) staff to support youth and family transitions, particularly those in the care or guardianship of MCFD. <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 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>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" (Focus Area #1: Develop Flexible Housing Options (2023 Mandate Letter Priorities) <p>3b.</p> <ul style="list-style-type: none"> In 2023/24, CLBC invested \$2.4 million in new funding in 2024/25 fiscal year for Employment and L.I.F.E. Services Procured six additional L.I.F.E. services in communities across BC which supports individuals to find employment, pursue goals in learning, develop friendships, and experience inclusion. <p>3c.</p> <ul style="list-style-type: none"> Continued to track and monitor employment rates to determine the effectiveness of CLBC's employment service delivery model. <p>3d.</p> <ul style="list-style-type: none"> Continued to improve access to CLBC employment services through its partnership with WorkBC.

	<p>In partnership with Rotary at Work, and Inclusion BC, CLBC provided a \$15,000 grant to support ten employer recognition events across the province during Disability and Employment Awareness Month in October 2024 for a total of 800 attendees.</p>
<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, WorkSafeBC and service providers to maintain and adjust appropriate essential services for the remainder of the COVID-19 pandemic and into recovery.</p> <p>b. Working with the Ministry of Health and Health Authorities, in collaboration with the RCI Implementation Steering Committee to identify interests, issues, and an action plan to address challenges in managing Added Care, coordination of services to individuals with multiple complex needs, and to pursue other partnership opportunities.</p>	<p>4a.</p> <ul style="list-style-type: none"> • Worked with the PHO and Ministry of Health in relation to mandatory vaccination order of CLBC staff and service provider staff until July 2024 when the vaccination requirement was lifted. <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. • Led by the Ministry of Health (MoH), a Joint Project Team was established in April 2024 to review and determine the parameters of CLBC and Health Authority responsibilities for meeting the health and personal care needs of adults with developmental and intellectual disabilities. This work is ongoing and includes review of the High Intensity Health Care Need (HIHCN)/Added Care Funding process. • 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. • 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.
<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>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>5a.</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. • Worked with the Home Sharing Support Society BC on a plan to address home sharing capacity to support individuals with complex needs. <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"> • Continued to work on developing solutions to improve service provision for individuals with complex needs, including work on inclusive housing, home sharing, L.I.F.E service, health, and wellness.
<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>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. • Worked with municipalities to advance incentives, accessibility requirements, affordable housing grants, and BC Housing partnerships to create more housing opportunities. • In September 2024, CLBC signed a Memorandum of Understanding between CLBC, Co-Operative Housing Federation of BC (CHF BC) and the Community Land Trust (CLT) to increase access to inclusive and affordable housing.

	<p>6b.</p> <ul style="list-style-type: none"> • Refer to Focus Area # 1: Develop Flexible Housing Options under 2023 Mandate Letter Priority for an overview of activities achieved as of March 31, 2025, for the housing work completed as part of the RCI Workplan. <p>6c.</p> <ul style="list-style-type: none"> • Refer to status update “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” (Focus Area #2: More and Better Employment Opportunities. (2023 Mandate Letter Priorities)
2023 Mandate Letter Priority	Status as of March 31, 2025
<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>Focus Area #1: Develop Flexible Housing Options</p> <ul style="list-style-type: none"> • In April 2024, CLBC increased home sharing rates to include WorkSafe BC premium costs in recognition of the requirement for home sharing providers to register with WorkSafeBC for Personal Optional Protection (POP) coverage. • Worked with municipalities to advance incentives, accessibility requirements, affordable housing grants, and BC Housing partnerships to create more housing opportunities. • In September 2024, CLBC signed a Memorandum of Understanding between CLBC, Co-Operative Housing Federation of BC (CHF BC) and the Community Land Trust (CLT) to increase access to inclusive and affordable housing. • CLBC funded a public awareness campaign with the Home Sharing Support Society of BC to provide

	<p>information about the home sharing model from the perspectives of home sharing providers and the people who are supported in home shares.</p> <p>Focus Area #2: More and Better Employment Opportunities</p> <ul style="list-style-type: none"> • Participated in the RCI Employment working group in November 2024 to discuss key activities to increase inclusive employment services and a “pathway to the trades” project. • Procured six additional L.I.F.E. services in communities across BC which supports individuals to find employment, pursue goals in learning, develop friendships, and experience inclusion. • Contracted with Indigenous Community for Leadership & Development (ICLD) to support CLBC Employment and Indigenous Relations teams to further develop relationships with up to six new Indigenous communities for the purpose of exploring new Indigenous led employment and/or L.I.F.E. services. • Invested \$2.4 million in new funding in 2024/25 fiscal year for Employment and L.I.F.E. Services • Released Best Practice Guides, updated glossaries and revised policies for Employment and L.I.F.E services in January 2025 to improve alignment with practices of community partners and clarity regarding CLBC expectations. <p>Focus Area #3: Work with Partners to Improve Access to Health and Mental Health Services</p> <ul style="list-style-type: none"> • Ongoing consultation with the Community Health Advisory Table (CHAT)-Aging Related Changes Working
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	<p>Group and the CHAT-Mental Health and Substance Use Working Group.</p> <ul style="list-style-type: none"> • Collaborated with the Ministry of Health (MOH) and Ministry of Social Development and Poverty Reduction (MSDPR) to develop and release a joint letter in May 2024 to relevant staff within CLBC, Health Authorities, MOH and MSDPR to emphasize collaboration, safe access to health services, and the importance of clear direction between the health and disability sectors in delivering health care services. • CLBC and Island Health signed an interim agreement to ensure timely planning and delivery of health care for existing or new CLBC eligible individuals requiring Registered Nurse (RN) or Licensed Practical Nurse (LPN) Services. The agreement was effective April 1, 2024, and signed in July 2024. <p>Focus Area #4: Services for Indigenous People are Self-Determined</p> <ul style="list-style-type: none"> • Implemented the second year of the Partnership Memorandum of Understanding with Secwépemc Child and Family Service Agency (SCFSA) 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. • Added the Cultural Safety Policy to CLBC's contract Terms and Conditions as a requirement for all contracted service providers in July 2024. • Established an Aboriginal Housing Management Association (AHMA)-CLBC Housing Working Group to oversee the implementation of accepted recommendations from AHMA and
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	<p>support emerging opportunities for housing.</p> <ul style="list-style-type: none"> • In 2024/25, CLBC funding for service delivery in First Nations communities increased by \$2.75 million.
<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 on the delivery of home sharing, including: <ul style="list-style-type: none"> ○ Creation of new Standards for the Coordination of Home Sharing, ○ Updates and education on the Standards ○ Improvements to its Monitoring Framework ○ Review and update of home sharing related policies. ○ Creation of a new data system for tracking monitoring activities ○ Moved the oversight of direct home share providers to 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. • In 2024/25 CLBC funded the Home Sharing Support Society BC to: • Raise public awareness about home sharing and its benefits. • Complete research to better define the skills, knowledge, training, and support systems that would enable home sharing providers to serve people with complex needs. • Increased home sharing rates as of April 1, 2024, to fund WorkSafe BC

	<p>Personal Optional Protection (POP) coverage.</p> <ul style="list-style-type: none"> • Hired two new Quality Assurance Practice Analysts in January 2025 to conduct quality assurance audits to ensure that contracted service providers meet established standards and that CLBC staff are monitoring programs effectively. • In November 2024, CLBC introduced new requirements (such as meeting CLBC's Standards for Home Sharing) to enhance the delivery of home sharing through Person Centred Societies as part of the release of the new Person Centred Societies Policy and Contracting Framework.
<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"> • Completed implementation of the Regional Management Reframing Project in November 2024 to increase capacity for regional leadership to proactively engage with staff to support service providers, individuals, families, and other sector partners. • Published the CLBC Accessibility First Year Progress Report in January 2025 to highlight key accomplishments and next steps related to the CLBC Accessibility Plan. • Designed and implemented the use of a picture-based Communication for Everyone board in CLBC's Victoria office in collaboration with the CLBC South Island Community Council to create a more welcoming and accessible environment. • Launched the Aging Knowledge Hub in September 2024 to support, connect, and inform individuals, their families, and support networks experiencing age-related changes.

Appendix B: Auditor's Report and Audited Financial Statements

COMMUNITY LIVING BRITISH COLUMBIA

Audited Financial Statements

March 31, 2025

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, 2025, and for the year then ended, have been prepared by management in accordance with the basis of accounting described in Note 2(a). Other significant accounting policies are described in Notes 2(b)-(e) to the financial statements.

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

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

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

The external auditors, the Office of the Auditor General of British Columbia, 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 and CFO



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Auditor General
of British Columbia

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Independent Auditor's Report

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

Qualified Opinion

I have audited the accompanying financial statements of the Community Living British Columbia "the entity", which comprise the statement of financial position as at March 31, 2025, and the statements of operations and accumulated surplus, changes in net debt, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the entity as at March 31, 2025, and the results of its operations, change in its net debt and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

As described in Note 2a to the Financial Statements, the entity's accounting treatment for contributions received from governments and for externally restricted contributions received from non-government sources is to initially record them as deferred revenue (a liability) and then recognize revenue in the statement of operations either on the same basis as the related expenditures occur or, in the case of funds for the purchase or construction of capital assets, to recognize revenue on the same basis as the related assets are amortized. The entity was required to adopt this accounting policy as prescribed by Province of British Columbia Treasury Board Regulation 198/2011.

Under Canadian public sector accounting standards, the entity's method of accounting for contributions is only appropriate in circumstances where the funding meets the definition of a liability. Otherwise, the appropriate accounting treatment is to record contributions as revenue when they are received or receivable. In my opinion, certain contributions of the entity do not meet the definition of a liability, and as such the entity's method of accounting for those contributions represents a departure from Canadian public sector accounting standards.

Independent Auditor's Report

Community Living British Columbia

This departure has existed since the inception of the standard, which applies to periods beginning on or after April 1, 2012. When the cumulative effects of this departure to date are adjusted through opening accumulated surplus, the entity's records indicate that the effects of this departure on the current year financial statements is an overstatement of the the liability for deferred capital contributions and deferred operating contributions of \$21.3 million and \$16.6 million respectively, an understatement of opening accumulated surplus of \$31.2 million and a current year understatement of revenue of \$6.7 million. Accordingly, the current year surplus is understated by \$6.7 million. Had these adjustments been made, net debt of \$22.5 million would be extinguished and replaced with net financial assets of \$15.4 million.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the entity in accordance with the ethical requirements that are relevant to my audit of the entity's financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

Other Matters

Without modifying my opinion, I advise the reader that I was not engaged to audit the comparative financial statements of Community Living British Columbia as at March 31, 2024, for their fair presentation in accordance with Canadian public sector accounting standards. The financial statements of Community Living British Columbia as at March 31, 2024 were audited by a professional accounting firm who previously reported on their compliance with Section 23.1 of the *Budget Transparency and Accountability Act* including Treasury Board Regulation 198/2011 prescribing the accounting policy for contributions. However, because that audit reported against a different framework than that of the current year, I must advise you that the comparative information in the financial statements and related disclosures were not audited in accordance with the Canadian public sector accounting standards framework, but rather in compliance with Section 23.1 of the *Budget and Transparency and Accountability Act*.

Other Accompanying Information

Management is responsible for the other information accompanying the financial statements. The other information comprises the information included in the annual report, but does not include the financial statements and my auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information that I have obtained prior to the date of my auditor's report and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained during the audit or otherwise appears to be materially misstated.

When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance.

Independent Auditor's Report

Community Living British Columbia

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Those charged with governance are responsible for the oversight of the financial reporting process. Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting when the entity will continue its operations for the foreseeable future.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the entity's 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 my 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 aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 the entity'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 the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

Independent Auditor's Report

Community Living British Columbia

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and communicated with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



Sheila Dodds, CPA, CA, CIA
Acting Auditor General of British Columbia

Victoria, British Columbia, Canada
May 21, 2025

COMMUNITY LIVING BRITISH COLUMBIA

Statement of Financial Position


(Expressed in thousands of dollars)

As at March 31

	2025	2024
Financial assets		
Cash	\$ 42,244	\$ 65,303
Accounts receivable (note 4)	12,848	7,782
Employee retiring allowance amounts receivable (note 5a)	689	711
	55,781	73,796
Liabilities		
Accounts payable and accrued liabilities	38,115	57,055
Employee retiring allowance liabilities (note 5a)	2,242	2,211
Deferred operating contributions (note 6)	16,609	12,591
Deferred capital contributions (note 7)	21,341	18,628
	78,307	90,485
Net debt	(22,526)	(16,689)
Non-financial assets		
Tangible capital assets (notes 7 & 8)		
Funded by capital contributions	21,207	16,190
Unfunded	3,670	3,290
	24,877	19,480
Prepaid expenses	1,397	957
	26,274	20,437
Accumulated surplus (note 9)	\$ 3,748	\$ 3,748

Commitments, contractual obligations and contingencies (note 15)

Approved on behalf of the Board:



 Shane Simpson
 Chair



 Alain LeFebvre
 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

	2025 Budget	2025 Actual	2024 Actual
	(note 16)		
Revenues			
Operating contributions from the Province of British Columbia	\$ 1,618,700	\$ 1,675,953	\$ 1,554,446
Cost sharing agreements with regional health authorities	23,200	24,202	22,897
Interest income	3,400	4,247	6,872
Other income	11,400	16,265	13,990
Capital contributions (note 7)	4,800	4,897	4,179
	1,661,500	1,725,564	1,602,384
Expenses (note 14)			
Supports and services:			
Developmental Disabilities Program	1,498,600	1,556,437	1,444,502
Personalized Supports Initiative	56,600	61,733	55,911
Provincial Services	1,000	828	3,751
Regional operations & administration	99,300	100,618	93,102
Amortization of tangible capital assets (note 8)	6,000	5,948	5,118
	1,661,500	1,725,564	1,602,384
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

	2025 Budget (note 16)	2025 Actual	2024 Actual
Annual surplus	\$ -	\$ -	\$ -
Acquisition of tangible capital assets	(13,500)	(11,345)	(5,369)
Amortization of tangible capital assets	6,000	5,948	5,118
	(7,500)	(5,397)	(251)
Increase in prepaid expenses		(440)	(90)
Increase in net debt		(5,837)	(341)
Net debt at beginning of year		(16,689)	(16,348)
Net debt at end of year		\$ (22,526)	\$ (16,689)

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

	2025	2024
Cash provided by (used in):		
Operating activities		
Annual surplus	\$ -	\$ -
Items not involving cash:		
Capital contributions	(4,897)	(4,179)
Amortization of tangible capital assets	5,948	5,118
	1,051	939
Changes in non-cash working capital (note 11)	(20,375)	12,260
	(19,324)	13,199
Financing activities		
Additions to deferred capital contributions	7,610	4,140
	7,610	4,140
Capital activities		
Purchase of tangible capital assets	(11,345)	(5,369)
	(11,345)	(5,369)
(Decrease) increase in cash	(23,059)	11,970
Cash, beginning of year	65,303	53,333
Cash, end of year	\$ 42,244	\$ 65,303
Supplemental information:		
Interest received	\$ 4,247	\$ 6,872

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, 2025

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) except as modified by the accounting policy for government transfers described in Note 2(b).

This modified basis of accounting is different from PSAS with respect to the timing of revenue recognition for operating and capital contributions. For the year ended March 31, 2025, if CLBC had recorded operating and capital contributions under PSAS rather than the accounting policy described in Note 2(b), operating contributions recognized as revenue would have increased by \$4,018 (2024 – increased by \$3,357) and capital contributions would have increased by \$2,713 (2024 – decreased by \$39). The accumulated surplus would have increased by \$31,219 (2024 – increased by \$27,901). Under PSAS, the total cash flows from operating, financing, and capital activities for the years ended March 31, 2025 and 2024 would have been the same as reported in these financial statements.

b) Revenue recognition

Unrestricted operating contributions are recognized as revenue in the period the transfer is authorized, and all eligibility criteria have been met. Restricted operating contributions are accounted for in accordance with the Restricted Contributions Regulation 198/2011 issued by Treasury Board and are recognized as revenue in the period when stipulations are met.

Capital contributions are accounted for in accordance with the Restricted Contributions Regulation 198/2011 issued by Treasury Board. 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, 2025

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.

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.

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2025

4. Accounts receivable

Accounts receivables are paid within one year.

	2025	2024
Due from the Province of British Columbia	\$ 5,730	\$ 2,474
GST recoverable	590	518
Due from BC sector entities	345	10
Other receivables	8,097	6,682
	14,762	9,684
Valuation allowance	(1,914)	(1,902)
	\$ 12,848	\$ 7,782

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, 2025 and 2024 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, 2025

5. Employee future benefits (continued)

a) Employee retiring allowance benefits (continued)

	2025	2024
Benefit obligation, beginning of year	\$ 2,211	\$ 2,139
Service cost	143	138
Interest cost	93	90
Benefit payments	(110)	(156)
Actuarial gain	(95)	-
Benefit obligation, end of year	\$ 2,242	\$ 2,211
Amount recoverable from PSA	689	711
Assumed discount rate	4.30%	4.20%
Assumed rate of compensation increase	3.60%	3.60%
Service cost	\$ 143	\$ 138
Interest cost	93	90
Actuarial gain	(95)	-
Benefits expense	\$ 141	\$ 228

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 76,000 active members, of which 736 (2024 – 698) are employees of CLBC.

CLBC's contributions to the Plan were \$6,285 (2024 – \$5,847).

The most recent actuarial valuation, as at March 31, 2023, indicated a funding surplus of \$4,491 million 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, 2025

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.

	2025	2024
Deferred operating contributions, beginning of year	\$ 12,591	\$ 9,234
Restricted operating contributions received	10,000	10,000
Amounts recognized as revenue	(5,982)	(6,643)
Deferred operating contributions, end of year	\$ 16,609	\$ 12,591

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:	2025			2024
	Spent	Unspent	Total	
Balance, beginning of year	\$ 16,190	\$ 2,438	\$ 18,628	\$ 18,667
Contributions received	-	7,610	7,610	4,140
Contributions used to purchase tangible capital assets	9,914	(9,914)	-	-
Amounts recognized as revenue	(4,897)	-	(4,897)	(4,179)
Balance, end of year	\$ 21,207	\$ 134	\$ 21,341	\$ 18,628

Funded and unfunded tangible capital assets at net book value:

	2025			2024
	Funded	Unfunded	Total	
Balance, beginning of year	\$ 16,190	\$ 3,290	\$ 19,480	\$ 19,229
Purchases	9,914	1,431	11,345	5,369
Amortization	(4,897)	(1,051)	(5,948)	(5,118)
Balance, end of year	\$ 21,207	\$ 3,670	\$ 24,877	\$ 19,480

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2025

8. Tangible capital assets

		Leasehold improve- ments	Vehicles	Furniture and equipment	Information systems	Information systems work-in- progress	Total
Cost:							
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
Additions		1,431	191	166	-	9,557	11,345
Disposals		(191)	(164)	(15)	(725)	-	(1,095)
Transfers		-	-	-	3,703	(3,703)	-
March 31, 2025	\$	9,915	\$ 1,094	\$ 2,447	\$ 33,317	\$ 10,642	\$ 57,415
Accumulated Amortization:							
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
Additions		1,051	101	162	4,634	-	5,948
Disposals		(191)	(164)	(15)	(725)	-	(1,095)
Transfers		-	-	-	-	-	-
March 31, 2025	\$	6,245	\$ 743	\$ 1,930	\$ 23,620	\$ -	\$ 32,538
Net Book Value:							
March 31, 2024	\$	3,290	\$ 261	\$ 513	\$ 10,628	\$ 4,788	\$ 19,480
March 31, 2025	\$	3,670	\$ 351	\$ 517	\$ 9,697	\$ 10,642	\$ 24,877

*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, 2025 and 2024 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, 2025

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, 2025 is \$55,092 (2024 – \$73,085), of which \$48,909 (2024 – \$68,305) 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:

	2025	2024
Accounts receivable	\$ (5,066)	\$ 84,256
Employee retiring allowance amounts receivable	22	10
Accounts payable and accrued liabilities	(18,940)	(75,345)
Employee retiring allowance liabilities	31	72
Deferred operating contributions	4,018	3,357
Prepaid expenses	(440)	(90)
	\$ (20,375)	\$ 12,260

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:

	2025		2024	
	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	\$ 1,675,953	\$ -	\$ 1,554,446	\$ -
Cost sharing agreements with regional health authorities	-	24,202	-	22,897
Expenses:				
Regional operations & administration	-	176	-	-
As at March 31:				
Deferred operating contributions	16,609	-	12,591	-
Deferred capital contributions	21,341	-	18,628	-

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2025

13. Segment reporting

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

14. Expenses by object

	2025	2024
Supports and services	\$ 1,618,998	\$ 1,501,636
Compensation and benefits	81,294	76,395
Facilities	5,847	6,009
Communications and information technology	6,022	6,081
General expenses	4,922	4,928
Administration	2,533	2,217
Amortization of tangible capital assets	5,948	5,118
	\$ 1,725,564	\$ 1,602,384

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 are as follows:

Year ending March 31,	
2026	\$ 5,884
2027	4,055
2028	2,932
2029	1,987
2030	1,748
April 1, 2030 and beyond	1,945

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 \$179,558.

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 2024/25 to 2026/27 Service Plan.

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2025

17. Restructuring Transaction

On 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.