Community Living British Columbia

2025/26
Annual Service Plan Report

August 2026

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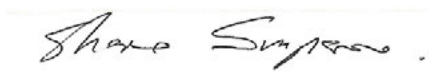
Board Chair's Accountability Statement

The Community Living British Columbia 2025/26 Annual Service Plan Report compares the organization's actual results to the expected results identified in the 2025/26 – 2027/28 Service Plan published in 2025. I am accountable for those results as reported.

Signed on behalf of the Board by:



Shane Simpson
Board Chair, CLBC
July 27, 2026

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Letter from the Board Chair & CEO

This report has been prepared in accordance with the Budget Transparency and Accountability Act and shares the results CLBC achieved this past year, measured against the goals in our 2025/26–2027/28 Service Plan. These goals reflect government direction and priorities outlined in the 2023 and 2025 Mandate Letters to the Board Chair.

CLBC has a focused and important mandate: to fund community inclusion supports and services that enable people with developmental disabilities, as well as those with Fetal Alcohol Spectrum Disorder and Autism Spectrum Disorder with significant limitations in adaptive functioning, to live full, connected lives in their communities.

As a provincial Crown agency, CLBC occupies a unique place in British Columbia’s social services system. We are accountable to government and the public, while also designed to remain closely connected to the people we serve, their families, Indigenous partners, service providers and communities across the province. This governance structure allows provincial direction, public accountability and community voice to come together in support of better outcomes for people and families.

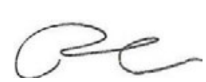
In 2025/26, CLBC continued to demonstrate its value as a focused, effective and community-connected organization. Sustained and increasing demand for service, along with greater complexity in the support needs of many individuals and families, shaped CLBC’s operating environment this year. In response, CLBC strengthened service delivery, improved coordination across sectors and advanced tools to support more consistent and efficient decision-making.

The work described in this report reflects an organization that is focused on its mandate, connected to community and committed to responsible stewardship of public resources in a sustained period of growing demand. We are proud of the progress made this year and dedicated to the work ahead. CLBC will continue to strengthen its systems, support accountability and work with people and partners to advance inclusion across British Columbia.

We are deeply grateful to the people we serve, their families and support networks, service provider partners, Indigenous partners, Community Councils and advisory groups for their collaboration and trust. We also acknowledge CLBC staff, whose dedication, professionalism and compassion support person-centred service delivery during a time of change and high demand.

We invite you to read more about our progress.

Shane Simpson, Board Chair, CLBC
July 27, 2026



Ross Chilton, CEO, CLBC
July 27, 2026

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 2024 and the Board Chair's Mandate Letter from the Minister Responsible shaped the goals, objectives, performance measures and financial plan outlined in the Community Living British Columbia 2025/26 – 2027/28 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 adults 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. This support helps CLBC eligible people to fully participate as 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 2025/26 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. This work also supports the incorporation of 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.

Report on Performance: Goals, Objectives, and Results

The following goals, objectives and performance measures have been restated from the 2025/26 – 2027/28 Service Plan. For forward-looking planning information, including current and future performance targets, please see the latest service plan.

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

CLBC commits to establishing and maintaining open and trusting relationships with the people we serve. These relationships are foundational to advancing CLBC's vision of creating "communities of belonging, lives with connection."

This goal supports the government's commitment to deliver better, quality services to British Columbian families, CLBC's Strategic Plan, and builds on the work outlined in previous service plans. CLBC has retired Performance Measure 1a from last years' Service Plan due to data inconsistency from low survey response rates. It will not be included in future service plans.

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 B.C. residents.

Key results

- In January 2026, CLBC released its Accessibility Second Year Progress Report to highlight key accomplishments and next steps related to the CLBC Accessibility Plan.
- In September 2025, CLBC released its first overview on its Critical Incident Reporting data to be more accountable to the people CLBC serves, their families, and support networks.
- In consultation with the Provincial Advisory Committee[1], CLBC developed and published a budget graphic in May 2025 to help people supported by CLBC, their families, and support networks understand how CLBC's funding is allocated (for example: new services, operating expenses and maintenance of ongoing services).

[1] Mandated by the *Community Living Authority Act*, the Provincial Advisory Committee provides information and advice to CLBC's Board of Directors to assist with governance and decision-making. The Committee is made up of a single member of each Community Council.

- In February 2026, CLBC initiated a province-wide, community-led engagement process to inform the development of the 2026-2029 Strategic Plan, and to help strengthen relationships in community and increase transparency about CLBC.

Summary of progress made in 2025/26

In 2025/26, CLBC service delivery staff attended transition fairs and community engagement events across the province. These efforts aimed to improve transparency and increase awareness of CLBC supports and services. Key accomplishments highlighted in the Community Living BC Accessibility Plan Year 2 Report included; creating 50 plain language summaries for key CLBC policies, developing two printable, step-by-step infographic tools to help people understand what to expect when requesting support from CLBC, and adding Communication for Everyone boards to all CLBC offices to improve accessibility for people who are non-speaking or use picture-based communication systems.

Community engagement to support the development of the 2026-2029 Strategic Plan reflected participation from all five CLBC regions across the province. Self-advocacy groups, Community Councils, service providers, and community partners hosted engagement sessions for 1,100 people with lived experience, families and support staff to share their priorities and perspectives.

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

Strengthened relationships between CLBC and individuals, families and support networks occur when people know what to expect from CLBC and are, as a result, 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

- The CLBC and BC People First Policy Working Group met quarterly to ensure that peoples' lived experiences were meaningfully reflected in CLBC's development of supports and services.
- CLBC sponsored a Canadian Psychological Association-approved professional development event for psychologists in British Columbia to build capacity among practitioners and support youth transitioning to CLBC services.
- CLBC service delivery staff delivered 19 Welcome Workshops for youth and their families transitioning to CLBC services, in virtual and in-person formats, to increase access to information about CLBC, including planning, community resources, and CLBC funded services.
- In June 2025, CLBC launched PRISM, a new Information Management System that enhances service delivery by streamlining processes, improving information

management and strengthening how CLBC supports people CLBC serves, families, and their support networks through an updated platform.

Summary of progress made in 2025/26

In 2025/26, CLBC and the BC People First (BCPF) policy working group continued to review and inform key policies that directly impact the lives of people CLBC serves. CLBC enhanced understanding of its eligibility and assessment requirements among psychologists by delivering targeted training and information to professional partners. Following extensive consultation and analysis, CLBC launched PRISM (Privacy, Records, Information and Services Management) to replace CLBC's legacy PARIS system and improve information collection to better support service delivery for people CLBC serves.

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, their families and support networks 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 to deliver more responsive services.

Key results

- In May 2025, CLBC launched a three-year pilot with BC Housing to strengthen the coordination of homelessness response systems by funding two Outreach Worker positions to support people CLBC serves through the Homelessness Encampment Action Response Team (HEART) and Homeless Encampment Action Response Temporary Housing (HEARTH) programs in Kelowna and Kamloops.
- In Fall 2025, CLBC and Fraser Health collaborated to implement a referral process for people eligible for CLBC to access Fraser Health's Day Program for Older Adults, a program to support seniors who have health challenges.
- CLBC implemented five new Behavioural and Adult Guardianship Practice Analyst roles to support service delivery staff by strengthening the quality, consistency, and safety of practice across the province.
- Continued to apply a Gender-based Analysis Plus (GBA+) lens to the development and evaluation of the policy framework by engaging people with lived experience and completing cultural safety analyses during policy development and review.

Summary of progress made in 2025/26

In 2025/26, CLBC continued to collaborate with community partners and enhance service delivery team capacity to deliver more responsive services. In May 2025, CLBC launched a three-year pilot with BC Housing to support people CLBC serves through two encampment response programs in Kelowna and Kamloops that provide a structured pathway for people to move from encampments into stable housing arrangements with enhanced supports. CLBC implemented five new analyst positions to provide expert consultation, mentorship, and training to service delivery staff on Adult Guardianship and Behaviour Support and Safety Planning, ensuring alignment with legislation, policy, and standards. CLBC regularly reviewed policies by engaging diverse audiences and shared resulting communications with people eligible for CLBC, families, support networks as well as other interest and rights holders through various channels.

Performance measure(s) and related discussion

Performance Measure	2024/25 Actual	2025/26 Target	2025/26 Actual
1a. The percentage of individuals with the most urgent needs that have made a service request and received service within six months.[1,2]	91%	90%	85.5%

Data source: The Request for Service List through the My Workspace information management system.
[1]PM 1a targets for 2026/27 and 2027/28 were stated in the 2025/26 service plan as 90% and 90%, respectively.

1a. This measure indicates CLBC's ability to fund community inclusion supports and deliver services in a timely and responsive manner. Several factors impact this measure, including the number of people eligible for CLBC[2], when they apply for services, as well as the urgency and complexity of their request. As the number of people living with complex needs continues to rise, the Service Request Tool score of 50+ identifies an increasing proportion of people as having urgent needs to receive service within the six-month time frame. Performance is also affected by rising costs associated with supporting people with complex needs who require more intensive services, increasing support needs for those experiencing age-related changes, and annual caseload growth[3].

Performance Measure	2024/25 Actual	2025/26 Target	2025/26 Actual
1b. The percentage of complaints for which the complaints process has been completed within the timeframes set out in the CLBC Complaint Resolutions Policy.[1,2]	71%	82%	83%

Data source: CLBC Complaints Tracking System.
[1]PM 1b targets for 2026/27 and 2027/28 were stated in the 2025/26 service plan as 83% and 83%, respectively and this measure has been retired from future service plans.

1b. This measure reflects CLBC's responsiveness to concerns by tracking how formal complaints are managed against the timeframes[4] set in CLBC's Complaints Resolution Policy.

[2] In 2025/26, CLBC assisted 1,281 individuals to become eligible for CLBC services.
[3] By March 31, 2026, 30,552 adults were registered for CLBC services, an increase of 1,281 individuals (or 4.4 percent) over the previous year.
[4] 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

CLBC attributes the success for this measure to service delivery staff support and to resources such as the tracking tool introduced in 2024, which increased staff capacity to effectively monitor and update complaints information as part of CLBC's commitment to improve responsiveness. CLBC is committed to maintaining service quality through continuous improvement, supported by monitoring trends and learning from complaints to prevent similar issues in the future.

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

This goal supports the Province's and CLBC's commitment to lasting and meaningful reconciliation which is outlined in CLBC's [Strategic Plan]. Created in 2021, CLBC's Indigenous Relations department is leading the agency's efforts to advance reconciliation and support CLBC's alignment with the [Declaration Act]. Through these channels and CLBC's Indigenous Advisory and Elders Committees, CLBC is developing and strengthening relationships with Indigenous people, families, supporters, communities, and partners in culturally safe ways.

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, 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 (for example., urban Indigenous partners). Supported by CLBC's Indigenous Relations team, CLBC is building relationships with Indigenous communities throughout the province.

Key results

- Developed and implemented land acknowledgements in the Terrace, Cranbrook and Victoria offices through art and ceremony in partnership with the Nations on whose lands the offices operate.
- In July 2025, CLBC signed an interim Indigenous Funding Agreement with the Gwa'sala-'Nakwaxda'xw Nation (GNN) to expand service capacity in community.
- Implemented the third year of the Partnership Memorandum of Understanding with Secwépemc Child and Family Service Agency (SCFSA) to support the delivery of Indigenous-led CLBC services for the seven Indigenous Child & Family Services Agencies (ICFSA) Nations and urban Indigenous Peoples in the Kamloops region.

(unless Stage 1 Review is not utilized, then 30 business days assigned), and 10 days for Stage 3: Executive Review.

Summary of progress made in 2025/26

In 2025/26, CLBC continued to focus on strengthening relationships with key Indigenous partners and their communities. This included implementing the third year of the Partnership Memorandum of Understanding with SCFSA and transitioning to an annualized agreement. To support its ongoing commitment to reconciliation, CLBC, in collaboration with local Nations, developed and implemented land acknowledgement ceremonies, and commissioned art pieces from artists across B.C. 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 safety[5] 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, support, monitor, and plan with First Nations, Métis, and Inuit peoples, their families and communities.

Key results

- In December 2025, CLBC completed cultural understanding and respectful engagement training for all CLBC staff, laying a strong foundation for respectful and culturally informed service delivery.
- In June 2025, the CLBC Indigenous Relations team released a Respectful Engagement with Indigenous Peoples Guide and Territorial Acknowledgement Guide to support CLBC staff and service providers to respectfully recognize Indigenous Territories and work alongside Indigenous Peoples, their communities, and organizations in a meaningful way.
- Completed an internal Indigenous Services Capacity audit to identify strengths and opportunities to enhance culturally safe service delivery.

Summary of progress made in 2025/26

In 2025/26, CLBC continued to focus on supporting staff to serve Indigenous individuals, families, and communities through culturally safe and respectful practices. In June 2025, the CLBC Indigenous Relations team released two guides during National Indigenous History Month. The Respectful Engagement with Indigenous Peoples Guide emphasizes the value of relationships and is designed to help CLBC staff and service providers learn how to work alongside Indigenous Peoples, their communities and organizations in a respectful way. The Territorial Acknowledgement Guide provides CLBC staff and the community living sector with

[5] 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.

guidance on respectfully recognizing Indigenous Territories and acknowledging the historical and ongoing presence of Indigenous Peoples.

In December 2025, in partnership with the Indigenous Perspectives Society, CLBC's Indigenous Relations team completed province wide training for all CLBC staff to help strengthen understanding of Indigenous perspectives and cultural differences. The Indigenous Relations team also continued to lead the cultural safety Community of Practice, providing shared learning and practical support for staff.

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

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, including an Indigenous perspective in service design, and ensuring that CLBC's procurement practices promote cultural safety and increase participation from Indigenous providers.

Key results

- In July 2025, CLBC signed its second Partnership Memorandum of Understanding with Lii Michif Otipemisiwak (Lii Michif) to enhance Métis-specific service approaches and support the delivery of Indigenous-led CLBC services that enable eligible adults to live independently with supports in the Kikékyelc: *A Place of Belonging* housing development.
- In August 2025, CLBC partnered with Aboriginal Housing Society Prince George (AHSPG), Aboriginal Housing Management Association (AHMA) and National Indigenous Collaborative Housing Inc. (NICHI) and AiMHi – Prince George Association for Community Living to implement a six-bedroom housing program for Indigenous women with complex needs in Prince George.
- In February 2026, CLBC partnered with six Aboriginal Friendship Centres across BC to launch Connections Through Inclusion, a pilot project providing culturally grounded support to Indigenous people with diverse needs.

Summary of progress made in 2025/26

In February 2026, CLBC partnered with Aboriginal Friendship Centres in Smithers, Surrey, Prince George, Port Alberni, Nanaimo and Kamloops to launch Connections Through Inclusion, a pilot project providing people access to CLBC-funded services, cultural supports, housing resources and community programs. In August 2025, CLBC partnered with several organizations[6] in Prince George to establish a housing program for six Indigenous women

[6] This includes Aboriginal Housing Society Prince George (AHSPG), Aboriginal Housing Management Association (AHMA), National Indigenous Collaborative Housing Inc. (NICHI) and AiMHi – Prince George Association for Community Living.

with complex needs with the support of an Elder Advisor from Lheidli T'enneh First Nation, who works alongside staff to ensure cultural safety and strengthen community connections.

Performance measure(s) and related discussion

Performance Measure	2024/25 Actual	2025/26 Target	2025/26 Actual
2. Number of Indigenous organizations that CLBC has contracts for service.[1,2]	9	15	22

Data source: CLBC's Request for Qualification submission.
[1]PM 2 targets for 2026/27 and 2027/28 were stated in the 2025/26 service plan as 18 and 20, respectively and this measure has been retired from future service plans.

2. This measure tracks the number of Indigenous organizations that CLBC contracts with to deliver services. CLBC attributes the notable growth in 2025/26 to the work of its team of Indigenous Practice Advisors in building relationships and supporting Indigenous people served by CLBC. The team expanded CLBC's presence at Indigenous-led gatherings and conferences to share information about its services, building relationships and awareness of CLBC services within Indigenous organizations.

Goal 3: CLBC invests[7] in and values its sector partners to deliver quality support.

CLBC's sector partners, including self-advocacy leaders, families and support network members, and funded service providers are critical to CLBC delivering its mission. Collaborating with partners and supporting their innovation and leadership is foundational to the sector's sustainability and advancing the quality of life of people who CLBC serves.

Through regular engagement, CLBC works together with individuals, families, and service providers to continuously improve services and business processes that contribute to the B.C. Government's commitment to deliver quality services to British Columbian families.

Objective 3.1: CLBC invests in and advances self advocate leadership to promote and strengthen the self advocacy movement in B.C.

Self-advocate leaders[8] influence and inform CLBC's strategic direction, policies, and practices. CLBC regularly engages with self-advocates, in various forums, recognizing that their lived

[7] 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.
[8] Self-advocate leaders are people labelled with an intellectual or developmental disability working to advance the rights and full citizenship of people who share a similar lived experience. Many self-advocate leaders are members of a local and/or provincial organization advocating for social change by and for people labelled with developmental or intellectual disabilities.

experiences and perspectives are critical to understanding issues facing people CLBC serves and shaping the development of supports and services.

Key results

- Provided $50,000 in grant funding to BC People First to host a provincial self-advocacy conference in Victoria B.C. for 80 participants to gain knowledge and experience in the areas of human rights, community building, and government policy.
- Provided $87,340 in grant funding to the Empowering Self Advocates to Take Action (ESATTA) Cooperative to coordinate nine People Planning Together training sessions with a total of 126 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.
- In September 2025, CLBC hosted two focus groups with self-advocate leaders from across the province to provide input on the next RCI work plan.
- CLBC partnered with five self-advocacy groups to facilitate 29 strategic planning feedback sessions, engaging 353 participants across BC, ensuring that diverse and intersecting voices of people served informs CLBC's 2026-2029 Strategic Plan.

Summary of progress made in 2025/26

In 2025/26, CLBC continued to strengthen self-advocate leadership and innovation as part of advancing 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 for people with developmental disabilities. CLBC hosted two Home Sharing focus groups to ensure the lived experience and perspectives of people living in home share is part of ongoing work to strengthen the Home Sharing program. CLBC also provided grant funding to Speak Up for Self Advocacy Awareness Society, Self Advocates in Leadership, Aspire Self Advocates Support Society, Semiahmoo House Society and Self Advocates of the Rockies Group Society to lead community-based feedback sessions, ensuring the perspectives of self-advocates directly informed the development of CLBC's 2026-29 Strategic Plan.

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

Key results

- In August 2025, CLBC completed a review to inform a sustainable future growth strategy for Individualized Funding in partnership with University of British Columbia (UBC) Canadian Institute for Inclusion and Citizenship.

- In September 2025, CLBC completed a research project on parenting experiences for adults with intellectual disabilities in partnership with the Canadian Institute for Inclusion and Citizenship.
- In December 2025, CLBC completed the implementation of the new Person Centred Societies[9] Policy and Contracting Framework to ensure that people CLBC supports and their families who access this self-directed support model have the tools and guidance to make empowered decisions.

Summary of progress made in 2025/26

Individualized Funding enables individuals, families and support networks to use CLBC funding to create flexible and innovative service options for community inclusion. In 2025/26, CLBC completed the implementation of an enhanced accountability framework to support Person Centred Societies (PCS) 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 completed a multi-phase research partnership with the Canadian Institute for Inclusion and Leadership (CIIC) at UBC to advance understanding of the experiences of parents with intellectual disabilities. Grounded in lived experience and inclusive research methods, this project explored systemic barriers and access to supports for parents with intellectual disabilities and identified opportunities to improve policy, practice and service delivery. CLBC also completed a review with the CIIC to advance a sustainable growth strategy for Individualized Funding (IF). This work included consultation with eligible adults, their families, and support networks to identify ways to make self-directed models, such as IF, more accessible and sustainable for people CLBC supports. Developing a sustainable growth strategy for IF helps CLBC advance its mandate to provide funding options that promote choice, flexibility, and self determination.

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 and support networks, service providers, and other government partners. CLBC contracts with a network of qualified service providers to deliver community inclusion supports and 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 processes. Using information gathered from service providers through various reporting mechanisms CLBC adapts services to meet individuals' changing disability-related needs.

[9] 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.

Key results

- In May 2025, CLBC introduced a new Corrections Involvement Policy to ensure a consistent, transparent and collaborative approach to support individuals who are involved with CLBC and BC Corrections.
- In June 2025, CLBC implemented the updated CLBC Service Standards (formerly called Standards for Unaccredited Service Providers,) to all contracted service providers to ensure people CLBC supports have access to consistent, high-quality support and CLBC staff can verify compliance with standards and contractual requirements.
- In October 2025, CLBC shared a progress report on CLBC's Home Sharing program and policy improvements from 2019 to 2025 to demonstrate CLBC's ongoing commitment to enhancing the quality, safety, and sustainability of home sharing across BC.

Summary of progress made in 2025/26

The progress report on CLBC's Home Sharing program and policy improvements from 2019 to 2025 outlines CLBC's response to the Office of the Auditor General's independent audit. In spring 2025, CLBC released the Corrections Involvement Policy, a new policy that outlines how CLBC and BC Corrections work together to support people who are involved with both organizations in the best possible way.

Performance measure(s) and related discussion

Performance Measure	2024/25 Actual	2025/26 Target	2025/26 Actual
3a. Number of individuals and families directing their own services through individualized options.[1,2]	1,318	1,380	1,335

Data source: CLBC information management system and CLBC's accounting systems.
[1]PM 3a targets for 2026/27 and 2027/28 were stated in the 2025/26 service plan as 1,410 and 1,450, respectively and this measure has been retired from future service plans.

3a. Self-directed options are an essential part of flexible, person-centred services, supporting peoples' self-determination while giving them and their families greater control and flexibility to meet their community inclusion goals and pursue their interests. CLBC attributes slower growth over the last year to the ongoing challenges families and support networks face in recruiting and retaining support staff as well as some families' hesitation to take on the administrative responsibilities associated with this funding option. While the measure did not meet its target, CLBC experienced continued growth over the previous year with 17 new IF agreements established over the past year.

Performance Measure	2024/25 Actual	2025/26 Target	2025/26 Actual
3b. Percentage of required monitoring completed at least once per year as set out in the CLBC *Monitoring Policy*.[1,2]	99%	95%	100%

Data source: The My Workspace Contract Management System and CLBC's Annual Monitoring Management Tool.
[1]PM 3b targets for 2026/27 and 2027/28 were stated in the 2025/26 service plan as 95% and 95%, respectively.

3b. CLBC attributes the 2025/26 result to coordinated efforts between Quality Assurance staff and Service Delivery leadership, including implementing quarterly meetings for performance updates and guidance, and providing additional support to new CLBC staff members. Enhancements to tracking within the My Workspace[10] information management system improved staff efficiency, while revisions to the CLBC Monitoring Policy and the introduction of the prioritization process in 2023 further strengthened these results.

Performance measure(s) and related discussion

Performance Measure	2024/25 Actual	2025/26 Target	2025/26 Actual
3c. Number of self advocates participating in self advocate organizations.[1,2]	551	525	970

Data source: BC self-advocate groups. [1]PM 3c targets for 2026/27 and 2027/28 were stated in the 2025/26 service plan as 575 and 625 respectively and this measure has been retired from future service plans.

3c. CLBC attributes the notable growth in this measure, including an increase of 406 self-advocates participating in self-advocate organizations, a 76 percent increase from the previous year to targeted engagement efforts. Five self-advocacy groups led 29 community-based feedback sessions, engaging 353 participants across BC in the development of CLBC's 2026-2029 Strategic Plan. This success is also driven by CLBC grant funding, which supports networking and training events that strengthen the sustainability of these organizations. The 2025/26 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.

Advancing inclusion and achieving the vision of "communities of belonging, lives with connection" requires engagement from government, community organizations, businesses, Indigenous Peoples, and all British Columbians. CLBC's ability to engage with those outside of the community living sector to advance accessibility and inclusion is key to realizing

[10] The software platform that is the single point of access for core program and contract management tasks.

independence and social participation for all British Columbians, including people CLBC supports.

This goal supports the work of British Columbia's Accessible BC Act, CLBC's Strategic Plan, and the RCI initiative's goal for people with developmental disabilities to thrive fully and equally with everyone.

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 November 2025, CLBC implemented the administration of the Canada-BC Housing benefit to make market rental homes more inclusive, accessible, and affordable for people eligible for CLBC's services.
- In March 2026, CLBC partnered with the Connective Support Society to create the Ivy Light residence, a housing program focused on supporting women with complex needs in a housing first model in the Lower Mainland.
- Advanced partnerships with several housing partners across the province to promote access to inclusive and affordable housing, including Capital Region Housing Corporation, BC Indigenous Housing Society and Entre Nous Femmes Housing Society.

Summary of progress made in 2025/26

In 2025/26, CLBC worked with several housing partners such as BC Housing, the Aboriginal Housing Management Association, service providers and other key partners to promote access to accessible, inclusive and affordable housing for people eligible for CLBC services. This work also advanced priorities outlined in the RCI Work Plan. In November 2025, CLBC participated in BC's annual Housing Central Conference, a key event for education and professional development and networking within the community housing sector. CLBC created and presented a video to highlight a new housing program in Prince George that provides safety, stability, and meaningful cultural connection for six Indigenous women with complex needs.

In Fall 2025, CLBC also began administering the Canada-BC Housing Benefit for people who are eligible for CLBC services and live in private market rentals. Strong interest in this program demonstrates the growing demand for initiatives that expand housing choice and stability for the people served by CLBC. Applications are evaluated using needs-based criteria that prioritizes people who are; Indigenous, at risk of losing housing, currently unhoused, living with children, and fleeing violence.

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

- In September 2025, CLBC published a report on the findings of the Community Inclusion Service Review Project based on feedback from 650 participants including people receiving community inclusion services, family members and service provider staff.
- In partnership with Rotary at Work and Inclusion BC, 11 inclusive employer recognition events were held throughout the province during Disability Employment Awareness month (October 2025).
- In Fall 2025, CLBC worked collaboratively with Interior Health to implement a revised protocol to clearly outline roles and responsibilities throughout the hospital admission process and enhance care coordination for people eligible for CLBC services.
- Procured seven additional Learning, Inclusion, Friendship, Employment (L.I.F.E.) programs and expanded the capacity of five existing programs across BC, which support people to find employment, pursue goals in learning, develop friendships, and experience inclusion.

Summary of progress made in 2025/26

In 2025/26, CLBC worked collaboratively with partners to improve coordinated service delivery and advance inclusive employment opportunities through the RCI initiative. CLBC also continued to focus on key activities to increase inclusive employment, including supporting youth transitions to employment, Indigenous-led employment services, and trades training and social enterprises. CLBC's L.I.F.E. service continued to expand across the province, resulting in a 36.3 percent growth in the number of people served.

Performance measure(s) and related discussion

Performance Measure	2024/25 Actual	2025/26 Target	2025/26 Actual
4a. Number of individuals who are living in their own home through supports for independent living.[1,2]	2,779	2,916	3,131

Data source: The My Workspace information management system and CLBC's residential tracking system. Data is validated through regular contract management processes.

[1]PM 4a targets for 2026/27 and 2027/28 were stated in the 2025/26 service plan as 3,156 and 3,416, respectively.

4a. This measure captures the number of individuals who live in their own homes with support. It also 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 352 (12.7 percent) from 2,779 to 3,131, greater than last year's growth and exceeding the 2025/26 target. CLBC attributes this growth in part to the administration of the Canada-BC Housing Benefit, as well as developing new partnerships with housing partners to improve housing affordability and accessibility. By March 2026, 56 people had received support through the Canada-BC Housing Benefit to make market rentals more accessible and affordable.

Performance Measure	2024/25 Actual	2025/26 Target	2025/26 Actual
4b. Number of individuals who are supported in shared living arrangements.[1,2]	4,263	4,275	4,351

Data source: The My Workspace information management system and CLBC's residential services tracking system. Data is validated through regular contract management processes.
[1]PM 4b targets for 2026/27 and 2027/28 were stated in the 2025/26 service plan as 4,300 and 4,325, respectively.

4b. Home sharing[11] continues to support more people than any other CLBC-funded home support service option, and demand for this service 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. The total number of individuals living in shared living arrangements[12] increased by 88 from 4,263 to 4,351. This exceeded the 2025/26 target and demonstrates notable growth from the 2024/25 actual, which had shown a decrease of 38 individuals between 2023/24 to 2024/25. CLBC met the target in part due to additional funding that was allocated for this service during the 2025/26 fiscal year.

Performance measure(s) and related discussion

Performance Measure	2024/25 Actual	2025/26 Target	2025/26 Actual
4c. Percentage of individuals younger than 65 reporting current employment income.[1,2]	19.9%	24%	17.5%

Data source: ICM, BC Disability Assistance
[1]PM 4c targets for 2026/27 and 2027/28 were stated in the 2025/26 service plan as 26% and 26.5% respectively and this measure has been revised in the latest service plan.

4c. Targets for this performance measure were revised in the 2024/25 – 2026/27 Service Plan to reflect slower growth due to ongoing staff recruitment and retention challenges faced by CLBC contracted service providers. This measure's performance reflects the broader labour

[11] Home sharing is an inclusive, person-centred, individualized model, where a person CLBC supports shares a home with someone contracted to provide ongoing support.
[12] A situation where a person eligible for CLBC shares a home with someone contracted to provide ongoing support, and the home is the primary residence of both of them. Shared Living includes Home Sharing and Live-in Support.

market conditions in B.C., particularly as people CLBC supports are more likely to work in sectors that are especially vulnerable to job losses during economic slowdowns. Unemployment disproportionately affects casual and part-time workers, contributing to declines in reported employment income. This measure also reflects outcomes beyond CLBC-funded services, including individuals who obtain employment through other programs or informal supports, and is therefore affected by factors outside of CLBC's control.

While 2025/26 results did not meet target, the number of new referrals for employment services grew from 438 in 2024/25 to 640 in 2025/26, an increase of 46.1 percent, reflecting continued growth in the number of people receiving employment services. Overall results are consistent with broader labour market instability, particularly among individuals with lower and less stable earnings, rather than reduced service effectiveness.

Financial Report

For the auditor's report and audited financial statements, see Appendix [Letter]. 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, 2026, 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, 2026, with the required balanced budget, while providing new or increased supports and services improving the lives of 6,185 individuals under both the Developmental Disabilities (DD) and Personalized Supports Initiative (PSI) programs at a total cost of $147.9 million in the year; $139.3 million for the DD program and $8.6 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)	2024/25 Actual	2025/26 Budget	2025/26 Actual	2025/26 Variance
Revenues				
Contributions from the Province of British Columbia				
Government Transfers	1,687.6	1,798.2	1,863.4	65.2
Deferred Operating Contributions	(4.0)	0.0	(0.3)	(0.3)
Deferred Capital Contributions	(7.6)	0.0	(8.7)	(8.7)
Operating Contributions from the Province of British Columbia	**1,676.0**	**1,798.2**	**1,854.4**	**56.2**
Cost Sharing Agreements with Regional Health Authorities	24.2	24.5	23.9	(0.6)
Other Income	20.5	18.8	21.3	2.5
Capital Contributions	4.9	6.1	6.6	0.5
Total Revenue	**1,725.6**	**1,847.6**	**1,906.2**	**58.6**
Expenses				
Supports and Services				
Developmental Disabilities Program	1,556.5	1,665.5	1,717.2	51.7
Personalized Supports Initiative	61.7	64.0	70.0	6.0
Provincial Services	0.8	1.0	0.8	(0.2)
Total Supports and Services	**1,619.0**	**1,730.5**	**1,788.0**	**57.5**
Regional Operations & Administration	100.6	109.4	110.7	1.3
Amortization of Tangible Capital Assets	6.0	7.7	7.5	(0.2)
Total Expenses	**1,725.6**	**1,847.6**	**1,906.2**	**58.6**
Annual Surplus	**0.0**	**0.0**	**0.0**	**0.0**
Total Liabilities	**78.3**	**69.4**	**129.0**	**59.6**
Capital Expenditures	**11.3**	**13.6**	**8.6**	**(5.0)**
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, 2026, the number of individuals reached 30,552, a 4.4 per cent increase within the year and a 24.6 per cent increase over five years. As in prior years, those aged 19 make up the bulk of the growth, with 1,213 (or 76%) of the 1,600 new individuals in 2025/26 prior to reflecting mortality and discharges in the year totalling 319 individuals.

Table 1 – Adults Eligible for CLBC Services

	2024/25	2025/26
Number of individuals with open files at year end		
Developmental Disabilities Program	25,581	26,498
Personalized Supports Initiative	3,690	4,054
Total number of individuals with open files at year end	**29,271**	**30,552**
Increase within the year[1]		
Developmental Disabilities Program	928	917
Personalized Supports Initiative	340	364
Total increase within the year	**1,268**	**1,281**
Annual rate of increase	**4.5%**	**4.4%**

Note 1: The increase within each year reflects the number of new individuals less the number who are no longer with CLBC, substantially due to mortality (2025/26 – 319 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 often 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 health-related issues, and other income including cost recoveries.

Contributions from the Province consist of funding for operating expenditures and funding restricted for capital expenditures. Some of the funding for operating expenditures may be restricted for specific purposes. Deferred operating contributions are recognized as revenue when related expenditures are incurred. $175.8 million in additional contributions were made available by the Province in 2025/26.

After taking into account year-to-year changes in restricted funds, this translates to a $178.4 million increase in net operating contributions from 2024/25, and $56.2 million more than budgeted, of which majority is for compensation increases under the Province's Balanced Measures Mandate (BMM).

Other income had increased from 2024/25 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 $1,906.2 million which was $58.6 million more than budgeted and $180.6 million higher than 2024/25.

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 2025/26, CLBC provided new and incremental services through the Developmental Disabilities program benefitting 5,381 individuals costing $139.3 million within the year, while addressing $36.1 million in annualization costs for services implemented in the prior year, and $43.4 million for service provider costs related to government's wage commitments under BMM. These outlays were partially offset by higher contract recoveries, resulting in a $160.7 million increase in spending from 2024/25 and $51.7 million more than budgeted. See Table 2 below for further information, including prior year comparisons.

Table 2 –Developmental Disabilities Program

	2024/25	2025/26
Total Number of Supported Individuals at Year End	**25,581**	**26,498**
% Increase from prior year	3.8%	3.6%
New Services Implemented		
Number of new services	4,966	7,733
Number of individuals provided new services	3,529	5,381
Cost within the fiscal year ($ millions)	83.5	139.3
Annual cost of service ($ millions)	119.6	228.9
Average annual cost of new services per individual ($ thousands)	33.9	42.5
Contracted Service Recoveries		
Recoveries within the fiscal year ($ millions)	62.6	64.6
Annual ongoing service recoveries ($ millions)	91.0	100.7
Average Total Annual Cost per Individual ($ thousands)	**62.0**	**65.9**

Through the Personalized Supports Initiative, CLBC incurred $3.5 million in service annualization costs and implemented new and incremental services benefitting 804 individuals and costing $8.6 million in the year.

Table 3 – Supports and Services - Personalized Supports Initiative

	2024/25	2025/26
Total Number of Supported Individuals at Year End	**3,690**	**4,054**
New Services Implemented		
Number of new services	772	1,103
Number of individuals provided new services	589	804
Cost within the fiscal year ($ millions)	5.9	8.6
Annual cost of service ($ millions)	9.4	17.1

Average annual cost of new services per individual ($ thousands)	16.0	21.3
Contracted Service Recoveries		
Recoveries within the fiscal year ($ millions)	5.3	4.3
Annual ongoing service recoveries ($ millions)	6.9	5.5
Average Total Annual Cost per Individual ($ thousands)	**17.5**	**18.1**

Provincial Services accounted for $0.8 million in 2025/26 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 supported 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's 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 2025/26, spending on regional operations and administration was $10.1 million higher than in 2024/25 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 BMM, 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 2025/26 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 funding decision-making. CLBC works with social service ministries and sector partners to support initiatives that address issues of long-term sustainability.
CLBC demographic forecasts predict that the need for home support services will grow more rapidly than CLBC's 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 supports home sharing through collaboration and engagement with sector partners to improve recruitment and retention of home sharing providers. In 2025/26, CLBC launched implementation of 50 portable rental subsidies, a benefit provided by BC Housing, to help make market rental homes more affordable.
There is increasing pressure on families who care for their adult children at home, as care-givers age and care requirements increase.	CLBC provides core and enhanced funding for families to enhance their resilience.
Responding to increased service demand creates consistent pressure on CLBC's day-to-day operational requirements.	CLBC is enhancing its capacity through the implementation of strategic projects that include streamlining processes, investing in staff training, and leveraging technology to increase workload efficiencies.

Identified Risks	Mitigation Strategies
Service providers and home sharing providers recruitment and retention challenges may impact the sustainment of current and new service demands.	CLBC is working more closely with service provider and the home sharing provider sector to develop recruitment and retention strategies. CLBC has supported the establishment of the Home Share Support Society BC in order to provide additional support to home sharing providers. In 2025/26, CLBC increased investment in home share coordination to strengthen oversight of home share arrangements and support the recruitment and retention of qualified coordinators and providers, in response to the Coroner's Inquest recommendations.

Appendix A: Progress on Mandate Letter Priorities

The following is a summary of progress made on priorities as stated in the 2025 Mandate Letter from the Minister Responsible.

2025 Mandate Letter Priority	Status as of March 31, 2026
Advance the work outlined in the Re-Imagining Community Inclusion (RCI) renewed Workplan with a focus on housing, employment, access to health and mental health services, and services for Indigenous peoples in alignment with the UN Convention on the Rights of Persons with Disabilities.	• In September 2025, CLBC hosted two focus groups with self-advocate leaders from across the province to provide input on the next RCI work plan.

2025 Mandate Letter Priority	Status as of March 31, 2026
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.	• Continued to collaborate with partners in the housing, community living, and broader public sectors to include people CLBC supports in new and existing affordable, inclusive housing. • In May 2025, CLBC launched a three-year pilot with BC Housing to strengthen the coordination of homelessness response systems through the Homelessness Encampment Action Response Team (HEART) and Homeless Encampment Action Response Temporary Housing (HEARTH) programs in Kelowna and Kamloops. • In December 2025, CLBC launched the administration of 50 portable rental subsidies, a benefit provided by BC Housing funding from Canada Mortgage and Housing Corporation (CMHC) through the Canada-BC Housing benefit, to help make market rental homes more affordable. • In January 2026, CLBC and the BC CEO Network co-hosted a Housing Summit with service providers, BC Housing, and non-profit housing developers to share information, identify challenges facing CLBC-eligible adults, and explore solutions to inform a potential CLBC Housing Strategy.

2025 Mandate Letter Priority	Status as of March 31, 2026
Review and improve the quality of Home Sharing services to further strengthen the service model, increase access to the service, and improve Home Sharing service sustainability.	• In June 2025, CLBC implemented the updated CLBC Service Standards (formerly called Standards for Unaccredited Service Providers,) to all contracted service providers to ensure people CLBC supports have access to consistent, high-quality support and CLBC staff can verify compliance with standards and contractual requirements. • In September 2025, CLBC released its first overview on its Critical Incident Reporting data to improve public transparency. • In 2025, CLBC established a dedicated Home Sharing team within the Quality Assurance department. • In 2025 CLBC implemented enhancements to the monitoring tracking system to improve staff efficiency and ensure that follow-up occurs within established timelines. • In Fall 2025, CLBC received the final report from the external review of its Home Sharing program to enhance safety, support choice and maintain accountability within home sharing. • In 2025/26 CLBC continued to fund the Home Sharing Support Society of BC to raise awareness of home sharing, conduct research to better support providers serving individuals with complex needs, and provide access to Open Future Learning training for home sharing and respite providers and coordinators.

2025 Mandate Letter Priority	Status as of March 31, 2026
Continue to improve the welcoming, transitioning and timely delivery of services, through collaboration with individuals, families, service providers, and community and government partners. Supporting youth who are transitioning to adulthood, and their families to understand the adult landscape and access a range of planning supports.	• In June 2025, CLBC launched PRISM, a new Information Management System that enhances service delivery by strengthening how CLBC supports people CLBC serves, families, and their support networks through an updated platform. • In December 2025, CLBC completed the implementation of the new Person Centred Societies Policy and Contracting Framework to ensure that people CLBC supports and their families who access this self-directed support model have the tools and guidance to make empowered decisions. • Offered in-person and virtual Welcome Workshops. • CLBC Facilitators continued to support transitioning youth and their families on a one-to-one basis. • CLBC staff continued to work with the Ministry of Children and Family Development (MCFD) staff to support youth and family transitions, particularly those in the care or guardianship of MCFD.

2023 mandate letter priorities (prior to 2025) covered in this report.	Status as of March 31, 2026
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 • Partnered with Aboriginal Housing Society Prince George (AHSPG), Aboriginal Housing Management Association (AHMA) and National Indigenous Collaborative Housing Inc. (NICHI) and AiMHi – Prince George Association for Community Living to implement a six-bedroom housing

	program for Indigenous women with complex needs in Prince George in August 2025. • In December 2025, CLBC launched the administration of 50 portable rental subsidies, a benefit provided by BC Housing funding from Canada Mortgage and Housing Corporation (CMHC) through the Canada-BC Housing benefit, to help make market rental homes more affordable. • In March 2026, CLBC partnered with the Connective Support Society to create the Ivy Light residence, a housing program focused on supporting women with complex needs in a housing first model in the Lower Mainland. Focus Area #2: More and Better Employment Opportunities • Procured seven additional Learning, Inclusion, Friendship, Employment (L.I.F.E.) programs and expanded the capacity of five existing programs across BC, which support people to find employment, pursue goals in learning, develop friendships, and experience inclusion. • In partnership with Rotary at Work and Inclusion BC, 11 inclusive employer recognition events were held throughout the province during Disability Employment Awareness month (October 2025). • Invested $2.78M in new funding in 2025/2026 fiscal year for Employment and L.I.F.E. Services. Focus Area #3: Work with Partners to Improve Access to Health and Mental Health Servies • In Fall 2025, CLBC collaborated with Fraser Health to implement a referral

	process for people eligible for CLBC to access Fraser Health's Day Program for Older Adults, a program to support seniors who have health challenges. • In Fall 2025, CLBC worked collaboratively with Interior Health to implement a revised protocol to clearly outline roles and responsibilities throughout the hospital admission process and enhance care coordination for people eligible for CLBC services. Focus Area #4: Service for Indigenous People are Self-Determined • Partnered with six Aboriginal Friendship Centres across BC in February 2026 to launch Connections Through Inclusion, a pilot project providing culturally grounded support to Indigenous people with diverse needs. • Signed a second Partnership Memorandum of Understanding with Lii Michif Otipemisiwak (Lii Michif) to support the delivery of Indigenous-led CLBC services that enable eligible adults to live independently with supports in the Kikékyelc: *A Place of Belonging* housing development. • Implemented the third 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.
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	• In October 2025, CLBC shared a progress report on CLBC's Home Sharing program and policy improvements from 2019 to 2025 to demonstrate CLBC's ongoing commitment to enhancing the quality,

service and improve Home Sharing service sustainability	safety, and sustainability of home sharing across BC. • In 2025/26 CLBC met the final Office of the General Auditor Recommendation to ensure staff complete on-site visits, follow-up, and critical incident response, consistent with policy requirements.
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.	• Published the CLBC Accessibility Second Year Progress Report in January 2026 to highlight key accomplishments and next steps related to the CLBC Accessibility Plan. • Sponsored a Canadian Psychological Association-approved professional development event for psychologists in British Columbia to build capacity among practitioners and support youth transitioning to CLBC services. • Offered in-person and virtual Welcome Workshops. • CLBC Facilitators continued to support transitioning youth and their families on a one-to-one basis. • CLBC staff continued to work with the Ministry of Children and Family Development (MCFD) staff to support youth and family transitions, particularly those in the care or guardianship of MCFD.

Appendix B: Auditor's Report and Audited Financial Statements

COMMUNITY LIVING BRITISH COLUMBIA

Audited Financial Statements

March 31, 2026

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, 2026, 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 Chief Executive Officer	Huy Nguyen Vice President, Finance and Chief Financial Officer

Office of the 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, 2026, 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, 2026, 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.

This departure has existed since the inception of the standard in 2012. As of March 31, 2026, the liability for deferred operating contributions and deferred capital contributions are overstated by $16.9 million and $23.5 million respectively, the annual surplus and the accumulated surplus are understated by $40.4 million, and contributions revenue is understated by $40.4 million. This represents the cumulative impact of this departure over time. Of this cumulative amount, $2.5 million represents the understatement of contributions revenue and corresponding understatement of annual surplus in the current fiscal year.

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 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.

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.

- 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.

B Parrish

Bridget Parrish, CPA, CA
Auditor General

Victoria, British Columbia
May 15, 2026

COMMUNITY LIVING BRITISH COLUMBIA
Statement of Financial Position
(Expressed in thousands of dollars)

As at March 31

	2026	2025
Financial assets		
Cash	$ 91,996	$ 42,244
Accounts receivable (note 4)	12,444	12,848
Employee retiring allowance amounts receivable (note 5a)	340	689
	104,780	55,781
Liabilities		
Accounts payable and accrued liabilities	85,569	38,115
Employee retiring allowance liabilities (note 5a)	2,963	2,242
Deferred operating contributions (note 6)	16,907	16,609
Deferred capital contributions (note 7)	23,517	21,341
	128,956	78,307
Net debt	(24,176)	(22,526)
Non-financial assets		
Tangible capital assets (notes 7 & 8)		
Funded by capital contributions	22,693	21,207
Unfunded	3,312	3,670
	26,005	24,877
Prepaid expenses	1,919	1,397
	27,924	26,274
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

	2026 Budget (note 16)	2026 Actual	2025 Actual
Revenues			
Operating contributions from the Province of British Columbia	$ 1,798,200	$ 1,854,328	$ 1,675,953
Cost sharing agreements with regional health authorities	24,500	23,933	24,202
Interest income	3,400	3,380	4,247
Other income	15,400	17,968	16,265
Capital contributions (note 7)	6,100	6,564	4,897
	1,847,600	1,906,173	1,725,564
Expenses (note 14)			
Supports and services:			
Developmental Disabilities Program	1,665,500	1,717,212	1,556,437
Personalized Supports Initiative	64,000	70,033	61,733
Provincial Services	1,000	817	828
Regional operations & administration	109,400	110,681	100,618
Amortization of tangible capital assets (note 8)	7,700	7,430	5,948
	1,847,600	1,906,173	1,725,564
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

	2026 Budget (note 16)	2026 Actual	2025 Actual
Annual surplus	$ -	$ -	$ -
Acquisition of tangible capital assets	(13,600)	(8,558)	(11,345)
Amortization of tangible capital assets	7,700	7,430	5,948
	(5,900)	(1,128)	(5,397)
Increase in prepaid expenses		(522)	(440)
Increase in net debt		(1,650)	(5,837)
Net debt at beginning of year		(22,526)	(16,689)
Net debt at end of year		$ (24,176)	$ (22,526)

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

	2026	2025
Cash provided by (used in):		
Operating activities		
Annual surplus	$ -	$ -
Items not involving cash:		
Capital contributions	(6,564)	(4,897)
Amortization of tangible capital assets	7,430	5,948
	866	1,051
Changes in non-cash working capital (note 11)	48,704	(20,375)
	49,570	(19,324)
Financing activities		
Additions to deferred capital contributions	8,740	7,610
	8,740	7,610
Capital activities		
Purchase of tangible capital assets	(8,558)	(11,345)
	(8,558)	(11,345)
Increase (decrease) in cash	49,752	(23,059)
Cash, beginning of year	42,244	65,303
Cash, end of year	$ 91,996	$ 42,244
Supplemental information:		
Interest received	$ 3,380	$ 4,247

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

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

- Adults with a developmental disability, and
- Adults diagnosed with a Fetal Alcohol Spectrum Disorder or 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 (BTAA) 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. Contributions revenue recognized in the Statement of Operations and related deferred capital and deferred operating contributions are recorded differently under BTAA than under PSAS. Under PSAS, the total cash flows from operating, financing, and capital activities for the years ended March 31, 2026 and 2025 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.

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 10 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.

(Expressed in thousands of dollars)

4. Accounts receivable

Accounts receivables are paid within one year.

	2026	2025
Due from the Province of British Columbia	$ 3,856	$ 5,730
GST recoverable	585	590
Due from BC sector entities	358	345
Other receivables	8,772	8,097
	13,571	14,762
Valuation allowance	(1,127)	(1,914)
	$ 12,444	$ 12,848

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, 2026 and 2025 are based on an actuarial valuation as at March 31, 2026. The next actuarial valuation will be as at March 31, 2029.

(Expressed in thousands of dollars)

5. Employee future benefits (continued)

a) Employee retiring allowance benefits (continued)

	2026	2025
Benefit obligation, beginning of year	$ 2,242	$ 2,211
Service cost	146	143
Interest cost	96	93
Benefit payments	(108)	(110)
Actuarial loss/(gain)	587	(95)
Benefit obligation, end of year	$ 2,963	$ 2,242
Amount recoverable from PSA	340	689
Assumed discount rate	4.60%	4.30%
Assumed rate of compensation increase	3.50%	3.60%

Service cost	$ 146	$ 143
Interest cost	96	93
Actuarial loss/(gain)	587	(95)
Benefits expense	$ 829	$ 141

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 80,000 active members, of which 765 (2025 – 736) are employees of CLBC.

CLBC's contributions to the Plan were $6,537 (2025 – $6,285).

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.

(Expressed in thousands of dollars)

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.

	2026	2025
Deferred operating contributions, beginning of year	$ 16,609	$ 12,591
Restricted operating contributions received	10,000	10,000
Amounts recognized as revenue	(9,702)	(5,982)
Deferred operating contributions, end of year	$ 16,907	$ 16,609

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:	2026			
	Spent	Unspent	Total	2025
Balance, beginning of year	$ 21,207	$ 134	$ 21,341	$ 18,628
Contributions received	-	8,740	8,740	7,610
Contributions used to purchase tangible capital assets	8,050	(8,050)	-	-
Amounts recognized as revenue	(6,564)	-	(6,564)	(4,897)
Balance, end of year	$ 22,693	$ 824	$ 23,517	$ 21,341

Funded and unfunded tangible capital assets at net book value:	2026			
	Funded	Unfunded	Total	2025
Balance, beginning of year	$ 21,207	$ 3,670	$ 24,877	$ 19,480
Purchases	8,050	508	8,558	11,345
Amortization	(6,564)	(866)	(7,430)	(5,948)
Balance, end of year	$ 22,693	$ 3,312	$ 26,005	$ 24,877

(Expressed in thousands of dollars)

8. Tangible capital assets

		Leasehold improve-ments		Vehicles		Furniture and equipment		Information systems		Information systems work-in-progress		Total
Cost:												
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
Additions		508		-		826		-		7,224		8,558
Disposals		-		(23)		(147)		(3,660)		-		(3,830)
Transfers		-		-		-		14,662		(14,662)		-
March 31, 2026	$	10,423	$	1,071	$	3,126	$	44,319	$	3,204	$	62,143
Accumulated Amortization:												
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
Additions		866		98		248		6,218		-		7,430
Disposals		-		(23)		(147)		(3,660)		-		(3,830)
Transfers		-		-		-		-		-		-
March 31, 2026	$	7,111	$	818	$	2,031	$	26,178	$	-	$	36,138
Net Book Value:												
March 31, 2025	$	3,670	$	351	$	517	$	9,697	$	10,642	$	24,877
March 31, 2026	$	3,312	$	253	$	1,095	$	18,141	$	3,204	$	26,005

9. Accumulated surplus

The accumulated surplus of $3,748 at March 31, 2026 and 2025 includes $1,272 resulting from the transfer of the net assets of the Interim Authority for Community Living British Columbia to CLBC on October 7, 2005. CLBC has issued and registered to the Minister of Finance one share with a par value of ten dollars, which is also included in accumulated surplus.

10. Financial instruments

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

Cash is held in a savings account and is insured by the Credit Union Deposit Insurance Corporation. CLBC routinely monitors receivables for credit risk through analysis of the nature, terms and aging of receivables. CLBC's maximum exposure to credit risk at March 31, 2026 is $104,440 (2025 – $55,092), of which $96,795 (2025 – $48,909) 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.

(Expressed in thousands of dollars)

11. Supplementary cash flow information

Changes in non-cash working capital:

	2026	2025
Accounts receivable	$ 404	$ (5,066)
Employee retiring allowance amounts receivable	349	22
Accounts payable and accrued liabilities	47,454	(18,940)
Employee retiring allowance liabilities	721	31
Deferred operating contributions	298	4,018
Prepaid expenses	(522)	(440)
	$ 48,704	$ (20,375)

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:

	2026		2025	
	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	$ 1,854,328	$ -	$ 1,675,953	$ -
Cost sharing agreements with regional health authorities	-	23,933	-	24,202
Expenses:				
Supports and serivces:				
Developmental Disabilities Program	-	50	-	-
Regional operations & administration	-	-	-	176
As at March 31:				
Deferred operating contributions	16,907	-	16,609	-
Deferred capital contributions	23,517	-	21,341	-

13. Segment reporting

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

(Expressed in thousands of dollars)

14. Expenses by object

	2026	2025
Supports and services	$ 1,788,062	$ 1,618,998
Compensation and benefits	89,466	81,294
Facilities	6,225	5,847
Communications and information technology	8,645	6,022
General expenses	3,766	4,922
Administration	2,579	2,533
Amortization of tangible capital assets	7,430	5,948
	$ 1,906,173	$ 1,725,564

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,	
2027	$ 5,207
2028	4,403
2029	3,458
2030	3,217
2031	2,385
April 1, 2031 and beyond	2,054
	$ 20,724

b) Contractual obligations

Supports and services are primarily delivered by independent service providers under the terms of contracts:

Year ending March 31,	
2027	$ 1,520,953
2028	670,507
2029	12,175
	$ 2,203,635

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 2025/26 to 2027/28 Service Plan. The budget was approved on February 18, 2025.

17. 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

18. 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.