

Community Living British Columbia

2021/22
Annual Service Plan Report

August 2022



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Board Chair's Accountability Statement



The *Community Living British Columbia 2021/22 Annual Service Plan Report* compares the corporation's actual results to the expected results identified in the *2021/22 – 2023/24 Service Plan* created in April 2021. The Board is accountable for those results as reported.

A handwritten signature in black ink that reads "Michael Prince". The signature is written in a cursive, flowing style.

Michael J. Prince
Board Chair
July 27th, 2022

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Letter from the Board Chair & CEO

We are pleased to present the Community Living BC 2021/22 Annual Service Plan Report summarizing the accomplishments of the past year.

During this time, the individuals, and families we served endured a second year of the COVID-19 pandemic, as well as extraordinary natural disasters including flooding, wildfires, and extreme heat events. During this year many of the people we serve also experienced grief and trauma related to the discovery of unmarked graves of Indigenous children at former residential schools. These challenges required staff, service providers, and community and government partners to continue to collaborate closely.

One highlight early in the fiscal year was CLBC's work with the Office of the Provincial Health Officer, the Ministry of Health and the Ministry of Social Development and Poverty Reduction to prioritize people eligible for CLBC services for COVID-19 vaccinations.

As well, during widespread summer wildfires CLBC staff worked closely with service providers to monitor evacuation zones and support impacted individuals. Individuals, families, support workers, and CLBC staff in affected areas lived and worked in smoky conditions for weeks at a time with the constant threat of needing to leave their homes.

We believe these challenges have brought out the best in us. During these difficult circumstances, CLBC continued to hold monthly COVID-19 update calls to support individuals, families, and the safe delivery of services. Among many other projects, CLBC staff worked with service providers to prepare to launch a new L.I.F.E- (Learning, Inclusion, Friendships, Employment) employment-based service, and to improve supports for individuals with complex needs. We also continued to work with sector partners to advance inclusive employment and housing.

Finally, stakeholders came together regularly to support the development of the Re-imagining Community Inclusion Workplan, which outlines steps we will take together to advance inclusion over the next three years. As well, CLBC consulted with more than 500 people to create new goals and strategies in support of a new vision statement: Communities of belonging, lives with connection.

We are committed to building on this exceptional collaboration for the benefit of those we serve.

Michael J. Prince



Board Chair, CLBC
July 27th, 2022

Ross Chilton



CEO, CLBC
July 27th, 2022

Purpose of the Annual Service Plan Report

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

Purpose of the Organization

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

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

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

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

CLBC employees support individuals and families to plan and connect to community and services and are responsible for developing, funding, and monitoring services. A range of home support, employment, community inclusion, and respite services are delivered through contracts with service providers, Person Centred Societies, or through individualized funding agreements. Service quality is maintained through various quality assurance and contracting reporting requirements.

Strategic Direction

The strategic direction set by Government in 2021 and expanded upon in the Board Chair's [2021-22 Mandate Letter](#) from the Minister Responsible shaped the goals, objectives, performance measures, and financial plan outlined in the [2021/22 Community Living BC Service Plan](#) as well as actual results reported on in this annual report.

Operating Environment

In 2021-22, CLBC continued to work under the cloud of the COVID-19 pandemic which had an impact on CLBC service providers as well as those individuals and families CLBC serves.

CLBC worked closely with service providers to respond to changing needs resulting from the pandemic in an effort to ensure the ongoing health and safety of the individuals and those who support them. CLBC contracted service providers demonstrated responsiveness by adapting services to comply with orders of the Provincial Health Officer, including the Public Health Order requiring staff of CLBC-funded service providers to be fully vaccinated against COVID-19.

CLBC's contracted service partners faced significant recruitment and retention issues, made worse by the COVID-19 pandemic. Limited access to employment or community inclusion supports increased caregiving responsibility for families and hindered individuals from participating fully in their communities. CLBC worked closely with its partners to support individuals who had lost their jobs to find work again and to improve their digital literacy through investments from the [Stronger BC Economic Recovery Plan](#).

In response to the COVID-19 pandemic, CLBC once again suspended some aspects of its normal business operations, including some data collection (e.g., the *include Me!* quality of life surveying¹). This was done, in part, to have CLBC and service providers focus on managing the impact of the pandemic and delivering essential services. The gaps in reporting data and the variances to the performance measures are identified in the discussions of results.

Individuals and families supported by CLBC were also impacted by wildfires and flooding in 2021/22. CLBC staff in regions affected by climate changes worked with service providers to identify individuals in places where evacuations occurred and assisted them to temporarily relocate until they could safely return.

However, despite these challenges CLBC undertook the development of a new strategic plan, an activity which had been paused in 2020/21. Beginning in spring and ending in winter 2021, using virtual platforms, CLBC consulted with over 500 stakeholders. The resulting [2022-25 Strategic Plan](#) refreshed CLBC's vision, mission, and values, along with setting new goals for the coming three years. CLBC also continued to work closely with Government and community partners to implement the 10-Year Re-Imagining Community Inclusion Vision and Road Map.

Caseload Growth and Demographic Trends

The most significant drivers impacting CLBC's operations continue to be the number of new people establishing eligibility and requesting services. By March 31, 2022, 25,698 adults were registered for CLBC services, a net increase of 1,178 individuals. This represents an increase of 4.8 percent over the previous year and 28.2 percent over five years. This growth rate is a result of several factors including general population growth, advances in health care and extended life expectancy, and strong awareness of CLBC resulting in referrals of youth to CLBC.

¹ CLBC's *include Me!* initiative, which includes a quality-of-life framework and survey instrument, measures, and aims to improve individuals' quality of life.

Non-Caseload Related Drivers

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

- numbers of young adults wanting to live full lives and gain greater independence;
- numbers of adults with complex needs who have disproportionate support needs;
- support requirements for individuals who are aging; and
- families, including those who are aging, who need greater assistance in caring for their adult family member.

To assist CLBC in meeting the growth in demand for services, the provincial government increased funding commitments to CLBC by \$59.5 million in 2021/22.

Economic Statement

British Columbia's economic recovery strengthened in 2021. B.C.'s real GDP growth of 6.2 per cent was the second highest among provinces (behind Prince Edward Island), following a contraction of 3.4 per cent in 2020. Growth in B.C.'s real GDP was mostly driven by service-producing industries such as real estate, rental, and leasing, healthcare, and social assistance, and professional, scientific, and technical services. Goods-producing industries also experienced growth with gains in most sectors, led by mining, quarrying and oil and gas extraction. While B.C.'s recovery broadened in 2021, it remained uneven as sectors such as accommodation and food services, and arts, entertainment and recreation have yet to fully recover to pre-pandemic levels. B.C.'s labour market strengthened in 2021, with employment growth of 6.6 per cent while wages and salaries increased by 11.3 per cent. Consumer spending on goods remained at elevated levels and nominal retail sales posted overall growth of 12.6 per cent. Meanwhile, inflation grew throughout the year and increased by 2.8 per cent on an annual basis, largely due to supply-chain disruptions, resilient demand for goods and services, and high energy prices. Residential construction activity reached a record high in 2021, with housing starts increasing by 25.6 per cent. At the same time, home sales also reached a record high in 2021 while the average home sale price saw double-digit increases. On the external front, B.C.'s international merchandise exports grew by 36.0 per cent, reflecting a combination of the recovery in global demand and higher commodity prices amid impacts from the B.C. floods and landslides in November 2021.

Report on Performance: Goals, Objectives, Measures and Targets

Goal 1: Support individuals to achieve better outcomes

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

This goal reflects the importance that CLBC places on supporting individuals to achieve their personal goals while also meeting their disability-related needs. It supports the B.C. government's commitment to deliver quality services to British Columbia families, and to build a sustainable economy by improving individuals' participation in employment.

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

Key Highlights

- Development and implementation of the new [Standards for the Coordination of Home Sharing](#) to increase the sustainability of home sharing and support the BC Government's and CLBC's efforts to make improvements to shared living services.
- Assisted in and announced the creation and support of a new independent non-profit society for home sharing to improve the sustainability and quality of home sharing.
- Participated in Housing Central, Canada's largest housing conference to raise awareness among non-profit housing providers, local governments, and developers about the housing-related needs of individuals CLBC serves.

Performance Measure(s)	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
1.1 Percentage of individuals who are living in their own home through supports for independent living	9.3%	9.5%	9.3%	10%	10.5%

Data source: PARIS, CLBC's electronic personal information management system, and My Workspace, CLBC's program and contract management system. Data are validated through regular contract management processes.

Discussion of Results

1.1 This measure tracks the percentage of CLBC's total population who live in their own homes with supported living services for help with daily living. It indicates CLBC's success in meeting the needs of individuals who want to live more independently rather than in home sharing or staffed home support services. While the percentage of people who are living more independently has remained constant, the total number increased by 120, from 2,276 to 2,396

over the last year. CLBC is pleased that the number of people living in their own home has continued to increase, even in the current environment. CLBC's [include Me!](#) initiative shows that people who live on their own through supported living services, experience a higher quality of life in the areas of self-determination, rights, personal development, and social inclusion. While many individuals CLBC supports want to live more independently there are several factors that continue to limit this growth, including the availability of affordable, inclusive housing options and the impact of the COVID-19 pandemic. At the same time, the pandemic has tended to deter individuals from pursuing activities in the community as well as making changes in their lives, instead tending to remain in their family home.

Objective 1.2: Individuals have greater access to employment opportunities

Key Highlights

- CLBC is ready for a phased implementation of the new “L.I.F.E based” employment service, a CLBC service option that supports individuals to find employment as well as pursuing goals in learning, developing friendships, and inclusion.
- Funds from the [Stronger BC Economic Recovery Plan](#), \$9.7 million granted to Inclusion BC in 2020/21, continued to support people who lost employment due to the pandemic to get back to work. Inclusion BC has provided grants to CLBC employment service providers to increase their ability to help people get back to work.

Performance Measure(s)	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
1.2a Percentage of individuals younger than 65 reporting current employment income ¹	22.9%	15%	21.4%	17.5%	20%
1.2b Percentage of individuals supported by CLBC- funded employment services reporting current employment that retained employment for a period of one year or more ²	75%	60%	66%	65%	70%

¹Data source: ICM, BC Disability Assistance

²Data source: The CLBC Periodic Report for Employment Services

Discussion of Results

1.2a This measure reports on the percentage of working-aged individuals who are successful in finding employment and reporting employment income through BC Disability Assistance². Most individuals are supported in either CLBC-funded employment services or WorkBC. The number of people reporting employment income remains strong, maintaining the rebound from the significant job loss early in the pandemic. CLBC is pleased with the recovery considering the economic impact of the pandemic and the uncertainty observed in 2021/22. While the percent

² Note that this measure may exclude individuals who have exited BC Disability Assistance or who may not be reporting their employment income. It is also subject to variation resulting from changes in administrative practices related to BC Disability Assistance.

reporting employment income is down slightly from last year with the year over year numbers showing a small decline from 5,286 to 5,157 individuals, requests for employment services are increasing

It is also reflective of:

- B.C.'s economic recovery
- Strong demand for employees across multiple sectors, and
- Early investment in employment services with funding from the [Stronger BC Economic Recovery Plan](#).

CLBC expects that continued growth will depend on other factors including the economic recovery in B.C. and employers' willingness to hire individuals CLBC supports.

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

The 2021/22 results show that 66 percent of the individuals who were employed and reported employment income remained employed for a year or more, despite the impacts of the pandemic. Predicting the pace with which the people would want to return to work and the ability of the job market to accommodate those who did want to return is challenging. Nonetheless, CLBC believes that the strong performance in this area can be attributed to the early investment in employment services, with funding from the [Stronger BC Economic Recovery Plan](#), supporting individuals who lost their jobs due to the pandemic, to work or find new employment.

Targets were adjusted in the [2021/22 Service Plan](#) to reflect CLBC's expectation of a gradual rather than an immediate return to employment stability which is dependent on several factors, including the economic recovery in B.C.

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

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

CLBC is committed to ensuring youth, older adults, and their families have positive experiences when transitioning services, are well informed about CLBC, and are supported to access both CLBC-funded services and other services available to all citizens through the planning process. This goal supports the Province's commitment to deliver better, quality services to British Columbian families.

Objective 2.1: Individuals have stronger relationships with CLBC

Key Highlights

- CLBC continued working collaboratively with the Indigenous Advisory Committee and working with the newly established Elders Council to improve relationships with Indigenous peoples, their communities, and to align policies and practices with the [B.C. Declaration on the Rights of Indigenous Peoples Act](#) and the Truth and Reconciliation Commission of Canada: Calls to Action.
- CLBC continued to build relationships with Indigenous communities by improving awareness and the delivery of supports and services to Indigenous individuals both on and off reserve. Funding for service delivery in First Nations communities increased by \$947,000 in 2021/22.
- CLBC developed, implemented, and made permanent a new policy recognizing the role of families in supporting individuals with the increased flexibility to use individualized funding to support families needing a break from caregiving. Originally CLBC offered this respite on an interim basis in response to the pandemic.
- CLBC provided and made permanent enhanced funding for flexible services to individuals with high support needs who are on the Request for Service list for other CLBC services.

Performance Measure(s)	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
2.1 Percentage of families of transitioning youth who feel they understand what services and supports they can expect from CLBC.	66%	69%	64%	70%	72%

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

Discussion of Results

2.1 This measure is an indicator of CLBC's effectiveness in informing individuals and families about what funded services and natural supports are available to them during the planning process. Individuals and families have told CLBC that knowing what they can expect from CLBC is a determinant of positive transitions and stronger relationships with CLBC. When people know what to expect from CLBC, they are better prepared to make informed choices. This is particularly important for youth transitioning to CLBC and have not accessed CLBC services.

The 2021/22 64 percent of families of youth transitioning to CLBC services feel they understood what services and supports they could expect. While the result falls short of the target set in the 2021/22 Service Plan, there may be other factors that are impacting the results that are outside of CLBC's control. The difficulties related to navigating COVID-19 for the last two years include the complexity of care needs for many of the youth transitioning to CLBC, and the uncertainty of their children's transition to adult services may contribute to this lower result. Further, the

COVID-19 pandemic has presented challenges in recruitment and retention, impacting service provider ability to deliver new services in a timely manner. There is expectation that with the reduction to COVID-19 restrictions this impact will improve.

CLBC has been effective in assisting families during the pandemic by continuing to offer virtual Welcome Workshops to families and youth transitioning to these new services. The 2021/22 actuals measure builds on progress made since 2018/19 when CLBC began implementing the enhanced welcome and planning approach. In 2018/19 just 58 percent of families felt they were well informed, when CLBC first introduced the enhanced welcome and planning approach.

CLBC also continued to engage individuals, families, and their support networks in evaluating, designing, and implementing new policies, programs, and services. This engagement includes applying their input into the development of quality-of-life indicators for home sharing services, and the revision to the [Standards for Home Sharing Policy](#). This work also gives those involved a better sense of what they will experience with CLBC and to have input into the design of new services to support individuals when a crisis occurs.

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

Key Highlights

- CLBC continued to adapt its planning approach to a virtual environment using video conferencing platforms.
- CLBC maintained on-going communication with families and individuals to ensure access to timely, accurate information and participated in regular calls with a Deputy Provincial Health Officer.
- In response to the Ministry of Children and Family Development's (MCFD) announcement on the transformation of its service delivery system and the creation of Family Connection Centres, CLBC and MCFD began work planning for and ensuring smooth transitions for youth from child and youth services to CLBC services.

Performance Measure(s)	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
2.2 Percentage of individuals and families who rate the quality of CLBC's planning support as good or above.	85%	78%	80%	78%	78%

Data source: Targeted consumer surveys completed annually.

Discussion of Results

2.2 CLBC is pleased with the results of the targeted survey which reveals 80 percent of individuals and families felt that the quality of CLBC's planning support was good or better. The measure is an indicator of how satisfied individuals and families are with the quality of CLBC's planning, the effectiveness of changes to CLBC's planning processes, and the opportunity for further changes. This is an especially notable outcome given the challenges created by the pandemic, floods, and wildfires, which are impacting CLBC's ability to deliver planning support.

CLBC attributes this measure's growth to the enhanced welcoming and planning approach and the shift to CLBC's online Welcome Workshops during the pandemic.

The measure's growth has historically been gradual following the implementation of CLBC's enhanced planning process in 2018/19. CLBC considers the 2020/21 result to be an anomaly and adjusted the target in the 2021/22 Service Plan to reflect a more conservative, gradual pace of improvement, accounting for pandemic impacts. The 2021/22 result is now aligned with how this measure has performed historically increasing two to three percent per year.

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

CLBC's tools and processes enable staff and service providers to plan, deliver and monitor supports and services to individuals and their families. Streamlined internal processes, effective information technology tools and systems enable staff to effectively and efficiently fulfill these roles thus improving individuals and families' service experiences, while increasing staff satisfaction. This goal contributes to the B.C. government's commitment to deliver quality services to British Columbian families.

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

Key Highlights

- Completed the implementation of the Program Negotiations – Program Budget Exchange Project which improved IT tools and processes for negotiating program budgets and administering contracts.
- After a brief pause during the COVID-19 pandemic, CLBC commenced the exploration of options to replace CLBC's individual management system to improve efficiencies of core business processes, increase responsiveness and support to individuals and families.
- Integrated successful aspects of pandemic-related Interim Guidance into permanent policy and practice guidance (i.e., use of e-signatures, electronic critical incident reporting, etc.).

Performance Measure(s)	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
3.1 The average number of individuals who have a priority ranking score of 50 or greater that have made a service request and have not received any CLBC services the past six months or longer.	98	90	51	90	80

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

Discussion of Results

3.1 This measure shows the target was met and indicates CLBC's ability to meet people's disability-related needs and deliver services in a timely and responsive manner. The measure

identifies the average number of individuals who have a priority ranking score of 50 or greater, that have not received any CLBC services in at least six months, and who have an outstanding request for services. A decrease in this measure is an indicator of an improvement to service delivery. This score is derived from the Request for Service Priority Tool, an instrument that considers an individual's current support needs given their current support system (family, services, community, etc.) to gauge their relative priority for services.

CLBC considers the 2021/22 results to be an anomaly, a reflection of the impact of the COVID-19 pandemic, with individuals and families deferring services by moving off the Request for Service List³ to the Planning Registry⁴. Given more individuals moved to the Planning Registry, there are fewer individuals waiting for services who have not received any CLBC services in previous six-month period and who have an outstanding request for service. Many factors can impact this measure, including: the number of individuals requesting services and the level of services they need, the amount of funding available for new services, and CLBC's effectiveness in delivering services.

The 2021/22 result does not align with the historical data for this measure which has performed between 90 to 100 levels over the last five years. CLBC expects this measure to align with previous years' performance once the pandemic subsides and individuals again want to be more engaged in their communities and move their personal plans forward and need services to do so.

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

Key Highlights

- Improved the quality and sustainability of home sharing with the development and implementation of standards for agencies co-ordinating shared living. This work is in response to the [Office of the Auditor General's audit](#) on the monitoring of home sharing and CLBC's Home Sharing Plan 2021-24.
- Received and addressed concerns from individuals and families through CLBC's complaints process in a timely manner.
- Updated the [Complaints Resolution Policy](#) to reflect CLBC's expectations around timeliness, shortening the timelines to expedite the review process.

³ The Request for Service List is a report that identifies current request for service from individuals and/or their families. The Request for Service List report is maintained in order of priority, based on urgency of need, as determined using the Request for Service Priority Tool.

⁴ The Planning Registry is a report that lists requests for service for individuals and youth that are not currently needed but are required in the future. If an individual's target start date is in the future, the request becomes part of the Planning Registry which CLBC uses to guide future resource planning.

Performance Measure(s)	2020/21 Actuals	2021/22 Target	2021/22 Actuals	2022/23 Target	2023/24 Target
3.2 Percentage of complaints for which the complaints process has been completed within the timeframes set out in the CLBC's <i>Complaints Resolution Policy</i>	70%	80%	79%	81%	82%

Data source: CLBC Complaints Tracking system.

Discussion of Results

3.2 This measure is an indicator of how well CLBC responds to concerns by tracking whether formal complaints are managed within the required timeframes set in CLBC's [Complaints Resolution Policy](#). This performance measure demonstrates CLBC's ability and commitment to responding to individuals and families' needs and concerns in an efficient and timely manner, contributing to continuous quality improvement of services.

The 2021/22 results are notable considering the impact of the pandemic and extreme weather events (e.g., floods and wildfires) on regional operations. These challenges resulted in modifications to services, changing priorities and additional work for CLBC, making it harder for regional staff to meet the policy's required timeframes. Despite these impacts, with CLBC falling just short of its targets, the measure demonstrates how adept CLBC has become in responding to significant disruptions to service delivery (e.g., resulting from COVID-19 pandemic and natural disasters) while also being able to deliver on its mandate.

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

CLBC contracts with a network of qualified service providers to deliver disability related services that enable individuals to live lives filled with possibilities in welcoming communities. CLBC continues to improve the comprehensive framework of procurement, funding, contracting, reporting, and monitoring processes, and uses information gathered from service providers through various reporting mechanisms to adjust services based on individuals' changing needs. This goal contributes to the B.C. government's commitment to deliver quality services to British Columbian families.

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

Key Highlights

- Service providers demonstrated their responsiveness by adapting services to comply with new guidance and directives from the Office of the Provincial Health Officer and [WorkSafeBC](#).
- Home sharing providers-maintained continuity of care through disruptions to routines, access to community and services that resulted from the pandemic.

- CLBC developed and released the standards for agencies coordinating home sharing as part of CLBC's Home Sharing Plan 2021-24 which is to improve the quality and sustainability of home sharing. This work is in response to the Office of the Auditor General's audit on the monitoring of home sharing.
- CLBC completed research and consultations with key stakeholders to inform the development of the quality of life indicators for home sharing services, as part of CLBC's Home Sharing Plan 2021-24.

Performance Measure(s)	2020/21 Actuals	2021/22 Target	2021/22 Actuals ³	2022/23 Target	2023/24 Target
4.1a Change over time in composite Quality of Life Scores of surveyed individuals accessing CLBC-funded services ¹	N/A	7.41	N/A	7.42	7.43
4.1b Change over time of personal development domain scores of surveyed individuals accessing CLBC-funded services ²	N/A	7.30	N/A	7.34	7.38

¹ Data source: *include Me!* survey results. The number is a three-year rolling average of a composite score of each of the eight domains of the Quality of Life Framework used in the *include Me!* project.

² Data source: *include Me!* survey results.

³ Survey and data collection paused during COVID-19 pandemic.

Discussion of Results

4.1a & b These two measures are indicators of the quality of life of individuals who access CLBC-funded services. Performance measure 4.1a is a three-year rolling average combining the scores of each of the eight domains found in the Quality of Life framework, used in the *include Me!* initiative. Personal development (performance measure 4.1b) is one of the eight domains in CLBC's Quality of Life framework and measurement tool and is highly correlated to overall quality of life.

Performance measure scores indicate an individual's view of their quality of life, on a score out of ten. This score is used as a catalyst to improve services and, subsequently, individuals' quality of life. Agencies that participate in *include Me!* Survey use this data to evaluate the impact of their continuous quality improvement efforts for those they serve.

CLBC paused the *include Me!* survey and data collection for a second year in 2021/22 due to the COVID-19 pandemic. The administration of the survey required individuals to travel around and talk to people which was highly discouraged during the pandemic. This pause also allowed CLBC and service providers to focus on continuing to provide essential services while implementing business continuity plans and public health orders.

Sustaining the responsive and resilient service network has remained a priority through the pandemic. In 2021/22 CLBC assisted 1,178 individuals to become eligible for CLBC services and provided new or additional services to 3,754 individuals and their families.

As part of CLBC's COVID-19 emergency response, CLBC staff continued to meet their monitoring requirements to ensure the safety, health, well-being, and rights of individuals CLBC supports. In 2021/22 CLBC assisted 1,178 individuals to become eligible for CLBC services and provided new or additional services to 3,754 individuals and their families. Despite the impact of the pandemic and extreme weather conditions over the last year, funding and monitoring services remained a priority, focusing on supporting individuals and service providers through regular communication and modified on-site visits.

Previous *include Me!* and data collection has shown that people living in home sharing report a better overall quality of life than those living in staffed homes. CLBC was also able to prioritize making improvements to the quality and sustainability of home sharing through the development and testing of requirements for home sharing providers. This work, in response to the 2019 Office of the Auditor General's audit on the monitoring of home sharing, is key to improving people's quality of life.

Financial Report

For the auditor's report and audited financial statements, [see Appendix B](#). These can also be found on the [Community Living British Columbia website](#).

Discussion of Results

The discussion and analysis of the financial results from operations and financial position for the year ended March 31, 2022, should be read in conjunction with the audited financial statements and accompanying notes (see Appendix B).

CLBC provides supports and services to eligible individuals through contractual arrangements with not-for-profit organizations, person-centred societies, and private organizations throughout the province, through direct funding to families and contractors and through the operation of the Provincial Assessment Centre. Management of CLBC's contractual relationships and the planning and support for individuals and their families is conducted through offices distributed around the province, supported by a corporate 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, 2022, with a balanced budget, while providing new or increased supports and services improving the lives of 3,754 individuals and costing \$69.8 million in the year, \$65.3 million for the Developmental Disabilities program and \$4.5 million for the Personalized Supports Initiative, as shown in Table 2 and Table 3, respectively. The financial results for the year are summarized in the Financial Summary table below and are further explained in the subsequent sections.

Financial Summary

(\$ millions)	2020/21 Actual	2021/22 Budget	2021/22 Actual	2021/22 Variance
Revenue				
Contribution from the Province				
Government transfers	1,217.6	1,290.4	1,292.4	2.0
Restricted – operating	(3.0)	-	(2.3)	(2.3)
Restricted – capital	(5.5)	(5.5)	(4.5)	1.0
Net Operating Contributions	1,209.1	1,284.9	1,285.6	0.7
Other income	26.0	26.2	28.6	2.4
Amortization of deferred capital contributions	2.6	3.2	3.6	0.4
Total Revenues	1,237.7	1,314.3	1,317.8	3.5
Expenses				
Supports and Services				
Developmental Disabilities Program	1,122.4	1,186.6	1,193.8	7.2
Personalized Supports Initiative	37.0	40.4	41.0	0.6
Provincial services	5.8	5.9	5.9	-
Total Supports and Services	1,165.2	1,232.9	1,240.7	7.8
Regional operations & administration	69.2	77.0	72.8	(4.2)
Amortization of tangible capital assets	3.3	4.4	4.3	(0.1)
Total Expenses	1,237.7	1,314.3	1,317.8	3.5
Annual Surplus	-	-	-	-
Supports and services compared to total expense	94.1%	93.8%	94.1%	0.3%
Total Liabilities	45.8	43.1	62.5	19.4
Capital Expenditures	4.8	10.2	5.3	(4.9)
Accumulated Surplus	3.7	3.7	3.7	-

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

Variance and Trend Analysis

Service Demand Growth

The number of individuals identified as eligible for CLBC services continues to grow at a higher rate than the growth of the overall provincial population. As of March 31, 2022, that number reached 25,698, a 4.8 per cent increase within the year and a 28.2 per cent increase over five years. As in prior years, those aged 19 make up the bulk of the growth, with 1,132 (or 79%) of the 1,438 new individuals in 2021/22 prior to reflecting mortality rates in the year.

Table 1 – Adults Eligible for CLBC Services

	2020/21	2021/22
Number of individuals with open files at year end		
Developmental Disabilities Program	22,010	22,908
Personalized Supports Initiative	2,510	2,790
Total number of individuals with open files at year end	24,520	25,698
Increase within the year ¹		
Developmental Disabilities Program	850	898
Personalized Supports Initiative	281	280
Total increase within the year	1,131	1,178
Annual rate of increase	4.8%	4.8%

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 (2021/22 – 260 individuals).

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

- effective planning and prioritising of services to avoid crisis whenever possible,
- prudent procurement and contract management processes,
- ongoing analysis of demand and caseload growth,
- respectful consultations with its contracted service providers, and
- ongoing refinements to its business processes to achieve efficiencies.

Revenue

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

Contributions from the Province consist of funding for operating expenditures and funding restricted for capital expenditures. Some of the funding for operating expenditures may be restricted for specific purposes. Restricted operating funding is recognized as revenue when related expenditures are incurred. \$74.8 million in additional contributions were made available by the province in 2021/22.

After taking into account year-to-year changes in restricted funds, this translates to a \$76.5 million increase in net operating contributions, which was \$0.7 million more than budgeted.

Other income was up from 2020/21 due to higher recoveries from Indigenous Services Canada, Public Guardian and Trustee, Ministry of Children and Family Development, and Health Authorities. This change, together with fluctuations in amortization costs, brought the total operating revenue to \$1,317.8 million which was \$3.5 million more than budgeted and \$80.1 million higher than 2020/21.

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 2021/22, CLBC provided new and incremental services through the Developmental Disabilities program benefitting 3,341 individuals costing \$65.3 million within the year, while addressing \$30.9 million in annualization costs for services implemented in the prior year, and \$50.4 million for service provider costs related to the Sustainable Services Negotiating Mandate and National Day for Truth and Reconciliation. These outlays were partially offset by higher contract recoveries, resulting in a \$71.4 million increase in spending from 2020/21 and \$7.2 million more than budgeted. See Table 2 below for further information, including prior year comparisons.

Table 2 –Developmental Disabilities Program

	2020/21	2021/22
Total Number of Supported Individuals at Year End	22,010	22,098
% Increase from prior year	4.0%	4.1%
New Services Implemented		
Number of new services	4,587	5,044
Number of individuals provided new services	3,021	3,341
Cost within the fiscal year (\$ millions)	50.9	65.3
Annual cost of service (\$ millions)	81.8	106.1
Average annual cost of new services per individual (\$ thousands)	27.1	31.8
Contracted Service Recoveries		
Recoveries within the fiscal year (\$ millions)	34.5	43.5
Annual ongoing service recoveries (\$ millions)	48.7	63.2
Average Total Annual Cost per Individual (\$ thousands)	52.0	53.2

Through the Personalized Supports Initiative, CLBC incurred \$2.2 million in service annualization costs and implemented new and incremental services benefitting 413 individuals and costing \$4.5 million in the year.

Table 3 – Supports and Services - Personalized Supports Initiative

	2020/21	2021/22
Total Number of Supported Individuals at Year End	2,510	2,790
New Services Implemented		
Number of new services	541	600
Number of individuals provided new services	377	413
Cost within the fiscal year (\$ millions)	2.4	4.5
Annual cost of service (\$ millions)	4.6	6.9
Average annual cost of new services per individual (\$ thousands)	12.2	16.7
Contracted Service Recoveries		
Recoveries within the fiscal year (\$ millions)	3.1	3.1
Annual ongoing service recoveries (\$ millions)	3.4	3.4
Average Total Annual Cost per Individual (\$ thousands)	15.6	15.5

Provincial Services includes the Provincial Assessment Centre, which accounted for \$4.9 million in 2021/22, and a provincial travel subsidy program managed by the Ministry for individuals who are eligible for CLBC supports and services. Spending for these services were as planned.

b) Regional Operations and Administration

CLBC's priority is the delivery of supports and services to the supported individuals and families, with at least 93 percent of the budget being directed for that purpose. The costs related to CLBC regional staff working directly with supported individuals are funded through the remaining up to 7 percent. This includes administrative personnel who conduct 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 2021/22, spending on regional operations and administration was \$3.5 million higher than in 2020/21 due to growth in caseload volumes yet \$4.2 million lower than was budgeted due to the continued impact of COVID-19 and related reduction in many planned operational expenditures.

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 2021/22 are summarized below.

Table 4 – Responding to Financial and Operational Risk

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

Appendix A: Additional Information

Organizational Overview

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

Corporate Governance

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

Contact Information

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Visit our website at www.communitylivingbc.ca

Appendix B: Auditor's Report and Audited Financial Statements

COMMUNITY LIVING BRITISH COLUMBIA

Audited Financial Statements

March 31, 2022

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, 2022, and for the year then ended, have been prepared by management in accordance with the basis of accounting described in Note 2(a). Other significant accounting policies are described in Notes 2(b)-(e) to the financial statements.

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

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

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

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

On behalf of Community Living British Columbia



Ross Chilton
Chief Executive Officer



Henry Chen
Vice President, Finance & Chief Financial
Officer



Independent auditor's report

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

Our opinion

In our opinion, the accompanying financial statements of Community Living British Columbia (CLBC) as at March 31, 2022 and for the year then ended are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

What we have audited

CLBC's financial statements comprise:

- the statement of financial position as at March 31, 2022;
- the statement of operations and accumulated surplus for the year then ended;
- the statement of changes in net debt for the year then ended;
- the statement of cash flows for the year then ended; and
- the notes to the financial statements, which include significant accounting policies and other explanatory information.

Basis for opinion

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

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

Independence

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

Emphasis of matter – basis of accounting

We draw attention to note 2 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting

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



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

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

Management is responsible for the preparation of the financial statements in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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



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

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

/s/PricewaterhouseCoopers LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 12, 2022

COMMUNITY LIVING BRITISH COLUMBIA

Statement of Financial Position

(Expressed in thousands of dollars)

As at March 31

	2022	2021
Financial assets		
Cash	\$ 41,233	\$ 27,094
Accounts receivable (note 4)	4,456	2,955
Employee retiring allowance amounts receivable (note 5a)	688	691
	46,377	30,740
Liabilities		
Accounts payable and accrued liabilities	32,600	19,180
Employee retiring allowance liabilities (note 5a)	2,121	1,983
Deferred operating contributions (note 6)	9,640	7,374
Deferred capital contributions (note 7)	18,173	17,278
	62,534	45,815
Net debt	(16,157)	(15,075)
Non-financial assets		
Tangible capital assets (notes 7 & 8)		
Funded by capital contributions	16,970	16,257
Unfunded	2,344	2,125
	19,314	18,382
Prepaid expenses	591	441
	19,905	18,823
Accumulated surplus (note 9)	\$ 3,748	\$ 3,748

Commitments, contractual obligations and contingencies (note 15)

Approved on behalf of the Board:



Dr. Michael J. Prince
Chair



Barbara Carle-Thiesson
Finance & Audit Committee Chair

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

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

For year ended March 31

	2022 Budget (note 16)	2022 Actual	2021 Actual
Revenues			
Operating contributions from the Province of British Columbia (note 17)	\$ 1,284,900	\$ 1,285,624	\$ 1,209,143
Cost sharing agreements with regional health authorities	18,200	18,875	17,873
Interest income	670	840	650
Other income	7,330	8,851	7,433
Capital contributions (note 7)	3,200	3,609	2,572
	1,314,300	1,317,799	1,237,671
Expenses (notes 14 & 17)			
Supports and services:			
Developmental Disabilities Program	1,186,600	1,193,796	1,122,377
Personalized Supports Initiative	40,400	41,032	36,955
Provincial Services	5,900	5,903	5,856
Regional operations & administration	77,000	72,735	69,206
Amortization of tangible capital assets (note 8)	4,400	4,333	3,277
	1,314,300	1,317,799	1,237,671
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

	2022 Budget (note 16)	2022 Actual	2021 Actual
Annual surplus	\$ -	\$ -	\$ -
Acquisition of tangible capital assets	(10,200)	(5,265)	(4,845)
Amortization of tangible capital assets	4,400	4,333	3,277
	(5,800)	(932)	(1,568)
(Increase) decrease in prepaid expenses		(150)	29
Increase in net debt		(1,082)	(1,539)
Net debt at beginning of year		(15,075)	(13,536)
Net debt at end of year		\$ (16,157)	\$ (15,075)

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

	2022	2021
Cash provided by (used in):		
Operating activities		
Annual surplus	\$ -	\$ -
Items not involving cash:		
Recognition of deferred capital contributions	(3,609)	(2,572)
Amortization of tangible capital assets	4,333	3,277
	724	705
Changes in non-cash working capital (note 11)	14,176	8,978
	14,900	9,683
Financing activities		
Additions to deferred capital contributions	4,504	5,476
	4,504	5,476
Capital activities		
Purchase of tangible capital assets	(5,265)	(4,845)
	(5,265)	(4,845)
Increase in cash	14,139	10,314
Cash, beginning of year	27,094	16,780
Cash, end of year	\$ 41,233	\$ 27,094
Supplemental information:		
Interest received	\$ 840	\$ 650

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

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2022

1. Authority and purpose

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

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

CLBC is exempt from income taxes.

2. Significant accounting policies

a) Basis of accounting

These financial statements have been prepared in accordance with section 23.1 of the Budget Transparency and Accountability Act of British Columbia. CLBC does not have any remeasurement gains or losses and as a result, has not presented a statement of remeasurement of gains or losses.

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

This modified basis of accounting is different from PSAS with respect to the timing of revenue recognition for capital contributions. PSAS requires that capital contributions are recognized as revenue when the related expenditures are incurred. If CLBC had recorded capital contributions under PSAS rather than the accounting policy described in Note 2(b), capital contributions recognized as revenue and the annual surplus for the year ended March 31, 2022 would have increased by \$713 (2021 – increased by \$1,900). As at March 31, 2022, deferred capital contributions used to purchase tangible capital assets would have decreased and the accumulated surplus would have increased by \$16,970 (2021 – \$16,257). Under PSAS, the total cash flows from operating, financing, and capital activities for the years ended March 31, 2022 and 2021 would have been the same as reported in these financial statements.

b) Revenue recognition

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

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

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2022

2. Significant accounting policies (continued)

b) Revenue recognition (continued)

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

c) Financial instruments

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

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

d) Tangible capital assets

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

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

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

e) Employee future benefits

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

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

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2022

3. Measurement uncertainty

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

4. Accounts receivable

	2022	2021
Due from the Province of British Columbia	\$ 2,856	\$ 1,313
GST recoverable	412	727
Due from health authorities	154	53
Other receivables	4,382	2,180
	7,804	4,273
Valuation allowance	(3,348)	(1,318)
	\$ 4,456	\$ 2,955

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, 2022 and 2021 are based on an actuarial valuation as at March 31, 2020. The next actuarial valuation will be as at March 31, 2023.

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2022

5. Employee future benefits (continued)

a) Employee retiring allowance benefits (continued)

	2022	2021
Benefit obligation, beginning of year	\$ 1,983	\$ 1,922
Service cost	134	134
Interest cost	58	56
Benefit payments	(54)	(129)
Benefit obligation, end of year	\$ 2,121	\$ 1,983
Amount recoverable from PSA	688	691
Assumed discount rate	2.90%	2.90%
Assumed rate of compensation increase	3.00%	3.00%
Service cost	\$ 134	\$ 134
Interest cost	58	56
Benefits expense	\$ 192	\$ 190

b) Employee pension benefits

CLBC and its employees contribute to the Public Service Pension Plan (the "Plan"), a multi-employer defined benefit plan administered by the British Columbia Pension Corporation. The Plan has approximately 68,000 active members, of which 654 (2021 – 654) are employees of CLBC.

CLBC's contributions to the Plan were \$4,612 (2021 – \$4,423).

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

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2022

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.

	2022	2021
Deferred operating contributions, beginning of year	\$ 7,374	\$ 4,384
Restricted operating contributions received	141,700	129,457
Amounts recognized as revenue	(139,434)	(126,467)
Deferred operating contributions, end of year	\$ 9,640	\$ 7,374

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:	2022			2021
	Spent	Unspent	Total	
Balance, beginning of year	\$ 16,257	\$ 1,021	\$ 17,278	\$ 14,374
Contributions received	-	4,504	4,504	5,476
Contributions used to purchase tangible capital assets	4,322	(4,322)	-	-
Amounts recognized as revenue	(3,609)	-	(3,609)	(2,572)
Balance, end of year	\$ 16,970	\$ 1,203	\$ 18,173	\$ 17,278

Funded and unfunded tangible capital assets at net book value:

	2022			2021
	Funded	Unfunded	Total	
Balance, beginning of year	\$ 16,257	\$ 2,125	\$ 18,382	\$ 16,814
Purchases	4,322	943	5,265	4,845
Amortization	(3,609)	(724)	(4,333)	(3,277)
Balance, end of year	\$ 16,970	\$ 2,344	\$ 19,314	\$ 18,382

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2022

8. Tangible capital assets

		Leasehold improve- ments	Vehicles	Furniture and equipment	Information systems	Information systems work-in- progress	Total
Cost:							
March 31, 2020	\$	5,121	\$ 1,156	\$ 2,111	\$ 18,371	\$ 8,718	\$ 35,477
Additions		373	375	35	-	4,062	4,845
Disposals		-	(201)	(5)	(1,197)	-	(1,403)
Transfers		-	-	-	2,341	(2,341)	-
March 31, 2021	\$	5,494	\$ 1,330	\$ 2,141	\$ 19,515	\$ 10,439	\$ 38,919
Additions		943	-	102	-	4,220	5,265
Disposals		-	(172)	(16)	(175)	-	(363)
Transfers		-	-	-	9,347	(9,347)	-
March 31, 2022	\$	6,437	\$ 1,158	\$ 2,227	\$ 28,687	\$ 5,312	\$ 43,821
Accumulated Amortization:							
March 31, 2020	\$	2,581	\$ 867	\$ 1,458	\$ 13,757	\$ -	\$ 18,663
Additions		787	82	217	2,191	-	3,277
Disposals		-	(201)	(5)	(1,197)	-	(1,403)
March 31, 2021	\$	3,368	\$ 748	\$ 1,670	\$ 14,751	\$ -	\$ 20,537
Additions		724	112	197	3,300	-	4,333
Disposals		-	(172)	(16)	(175)	-	(363)
March 31, 2022	\$	4,092	\$ 688	\$ 1,851	\$ 17,876	\$ -	\$ 24,507
Net Book Value:							
March 31, 2021	\$	2,126	\$ 582	\$ 471	\$ 4,764	\$ 10,439	\$ 18,382
March 31, 2022	\$	2,345	\$ 470	\$ 376	\$ 10,811	\$ 5,312	\$ 19,314

9. Accumulated surplus

The accumulated surplus of \$3,748 at March 31, 2022 and 2021 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, 2022 is \$45,689 (2021 – \$30,049), of which \$44,655 (2021 – \$29,187) is insured by the Credit Union Deposit Insurance Corporation, or is due from the Province of British Columbia, its health authorities or the Government of Canada.

Accounts payable and accrued liabilities are payable within one year.

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2022

11. Supplementary cash flow information

Changes in non-cash working capital:

	2022	2021
Accounts receivable	\$ (1,501)	\$ 2,124
Employee retiring allowance amounts receivable	3	25
Accounts payable and accrued liabilities	13,420	3,749
Employee retiring allowance liabilities	138	61
Deferred operating contributions	2,266	2,990
Prepaid expenses	(150)	29
	\$ 14,176	\$ 8,978

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:

	2022		2021	
	Province of BC	BC public sector entities	Province of BC	BC public sector entities
For the year ended March 31:				
Operating contributions from the Province of British Columbia	\$ 1,285,624	\$ -	\$ 1,209,143	\$ -
Supports and services:				
Developmental Disabilities Program	-	300	-	-
As at March 31:				
Deferred operating contributions	9,640	-	7,374	-
Deferred capital contributions	18,173	-	17,278	-

13. Segment reporting

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

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2022

14. Expenses by object

	2022	2021
Contracted supports and services	\$ 1,236,508	\$ 1,161,082
Compensation and benefits	60,360	58,224
Facilities	6,229	5,869
Communications and information technology	5,280	5,228
General expenses	3,356	2,444
Administration	1,733	1,547
Amortization of tangible capital assets	4,333	3,277
	\$ 1,317,799	\$ 1,237,671

15. Commitments, contractual obligations and contingencies

a) Operating lease commitments

CLBC has entered into various operating leases with the Province of British Columbia. Minimum payments under these leases as at March 31, 2022 are as follows:

Year ending March 31,	
2023	\$ 5,300
2024	4,625
2025	4,556
2026	4,113
2027	2,526
April 1, 2027 and beyond	22,317

b) Contractual obligations

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

c) Litigation

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

16. Budgeted figures

Budgeted figures are provided for comparison purposes and represent the approved budget as disclosed in the Community Living British Columbia 2021/22 to 2023/24 Service Plan.

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2022

17. COVID-19

a) COVID-19 emergency funding

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

CLBC did not receive any emergency funding for the year ended March 31, 2022.

b) COVID-19 expenses

COVID-19 expenses are as follows:

	2022	2021
Expenses:		
Supports and services:		
Developmental Disabilities Program	\$ -	\$ 30,767
Provincial Services	-	166
Regional operations & administration	-	1,607
	\$ -	\$ 32,540

c) Temporary pandemic pay

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

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

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

The Province of British Columbia did not have the temporary pandemic pay program for the year ended March 31, 2022.

COMMUNITY LIVING BRITISH COLUMBIA

Notes to the Financial Statements

(Expressed in thousands of dollars)

March 31, 2022

18. Accounting standards not yet adopted

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

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

19. Economic dependence

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