

GOVERNMENT OF ALBERTA

Seniors, Community and Social Services

Annual Report
2023-24

Alberta 

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2023–2024 Annual Report

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Preface

The Public Accounts of Alberta are prepared in accordance with the *Financial Administration Act* and the *Sustainable Fiscal Planning and Reporting Act*. The Public Accounts consist of the annual report of the Government of Alberta and the annual reports of each ministry.

On June 9, 2023, the government announced new ministry structures. As such, the responsibilities of the (former) Ministry of Community and Social Services were transferred to the Ministry of Seniors, Community and Social Services. The 2023-24 Annual Report reflects the 2023-26 Ministry Business Plans, the Government of Alberta Strategic Plan, as well as the ministry's activities and accomplishments during the 2023-24 fiscal year, which ended on March 31, 2024.

The Annual Report of the Government of Alberta contains Budget 2023 Key Results, the audited Consolidated Financial Statements and Performance Results, which compares actual performance results to desired results set out in the government's strategic plan.

This annual report of the Ministry of Seniors, Community and Social Services contains the Minister's Accountability Statement, the ministry's Financial Information and Results Analysis, a comparison of actual performance results to desired results set out in the ministry business plan. This ministry annual report also includes:

- the financial statements of the Office of the Public Guardian and Trustee, Estates and Trusts, for which the minister is responsible;
- financial information relating to Persons with Developmental Disabilities Clients Trust Funds;
- financial statements for Alberta Social Housing Corporation; and
- other financial information as required by the *Financial Administration Act* and *Fiscal Planning and Transparency Act*, as separate reports, to the extent that the ministry has anything to report.

All ministry annual reports should be considered along with the Government of Alberta Annual Report to provide a complete overview of government's commitment to openness, accountability and fiscal transparency.

Minister's Accountability Statement

The ministry's annual report for the year ended March 31, 2024, was prepared under my direction in accordance with the *Sustainable Fiscal Planning and Reporting Act* and the government's accounting policies. All the government's policy decisions as at June 3, 2024 with material economic or fiscal implications of which I am aware have been considered in the preparation of this report.

[Original signed by]
Jason Nixon
Minister of Seniors, Community and Social Services

Message from the Minister



I am pleased to present the 2023-24 Annual Report for Seniors, Community and Social Services, highlighting our accomplishments to ensure the province's most vulnerable people are protected and supported along with our community partners, civil society, government colleagues and stakeholders.

The increased costs of living continued to put pressure on many vulnerable Albertans and seniors. To alleviate some of these pressures, the ministry provided \$189.8 million in Affordability Action Plan payments to 643,058 financial benefit program recipients, including Assured Income for the Severely Handicapped (AISH), Income Support, Persons with Developmental Disabilities, Alberta Seniors Benefit and other eligible seniors. Additionally, the AISH, Income

Support and Seniors benefit rates were indexed by 4.25 per cent to match the rate of inflation, providing additional support.

With the increased price of groceries, we also provided \$7.8 million to 160 organizations, including food banks and homeless shelters to ensure they have the resources to support the communities and families they serve. To ensure low-income Albertans can access jobs, education, community resources and government services, the ministry provided \$16 million to 19 municipalities to support low-income transit programs. Six new communities received funding, including Camrose, Leduc, Lethbridge, Red Deer, Spruce Grove and Hinton.

Work continues to transform Alberta's affordable housing system so it remains safe, stable and secure for low-income Albertans. Through the *Stronger Foundations: Alberta's 10-year strategy to improve and expand affordable housing*, \$399.6 million was invested to build, renew, maintain and operate affordable housing through government-supported affordable housing programs, including rent supplements. The ministry delivered 2,306 new affordable housing units and new rental subsidies for low-income Albertans, meeting its 2023-24 target. The focus remains on maximizing federal funding, increasing the supply of affordable housing, continuing to improve existing units and providing programs to Albertans in need of housing.

We continued to take action on homelessness through Alberta's *Action Plan on Homelessness*, investing \$35.9 million to implement Action Plan initiatives like 24/7 shelter operations. More than \$89 million went to shelter operators to provide over 4,600 spaces at emergency and longer-term transitional shelters in the province. As part of Budget 2024, we are also investing over \$101.5 million into Alberta's community-based organizations to help address challenges relating to homelessness. In response to high-risk encampments, the province launched a new navigation and support centre to support Edmonton's most vulnerable with comprehensive services and supports as they leave encampments. With the success of the centre in Edmonton, a second centre will be added in Calgary to provide wraparound services to the most vulnerable.

During an unprecedented wildfire season last year, 48 communities across the province were affected and thousands of Albertans were forced to flee their homes. We provided \$47.1 million in Emergency Evacuation Payments to more than 37,000 Albertans who had to evacuate their homes due to wildfires. These payments helped evacuees with basic needs like shelter, food, clothing and

transportation while they were displaced. Learnings from the 2023 wildfire season are being used to inform improvements to future emergency financial payment processes.

The ministry continued its work to modernize application processes and reduce red tape for Albertans with disabilities accessing disability programs. A new online application and updated assessment review tool for the Family Support for Children with Disabilities program will speed up access to supports and services. A similar online application tool for the Persons with Developmental Disabilities program will launch in the 2024-25 fiscal year.

The ministry's Career and Employment Information Services (CEIS) program exceeded its target to help underemployed and unemployed Albertans get back to work. More than 68 per cent of former CEIS clients found employment within three months of completing CEIS services, including exposure courses, job placements and workshops. In 2023-24, Albertans accessed CEIS 100,513 times and group activities such as job fairs, delivery events and workshops were accessed 492,928 times.

These are just a few of the highlights of the ministry's accomplishments over the past year. As you read through this report, you will learn more about the great work being done to support thousands of vulnerable Albertans and seniors. Together with our many partners, stakeholders, civil society, advocates and Albertans, we remain committed to providing vulnerable Albertans and seniors with supports and services to meet their basic needs, participate in their communities and achieve their goals.

[Original signed by]
Jason Nixon
Minister of Seniors, Community and Social Services

Management's Responsibility for Reporting

The Ministry of Seniors, Community and Social Services includes:

- Department of Seniors, Community and Social Services
- Citizen's Appeal Panel
- Premier's Council on the Status of Persons with Disabilities
- Premier's Council on Charities and Civil Society
- Family Support for Children with Disabilities Provincial Parent Advisory Committee
- Alberta Social Housing Corporation

The executives of the individual entities within the ministry have the primary responsibility and accountability for the respective entities. Collectively, the executives ensure the ministry complies with all relevant legislation, regulations and policies.

Ministry business plans, annual reports, performance results and the supporting management information are integral to the government's fiscal and strategic plan, annual report, quarterly reports, and other financial and performance reporting.

Responsibility for the integrity and objectivity of the accompanying ministry financial information and performance results for the ministry rests with the Minister of Seniors, Community and Social Services. Under the direction of the minister, I oversee the preparation of the ministry's annual report, which includes the financial information, performance results on all objectives and initiatives identified in the ministry business plan, and performance results for all ministry-supported commitments that were included in the 2023-26 Government of Alberta Strategic Plan. The financial information and performance results, out of necessity, include amounts that are based on estimates and judgments. The financial information is prepared using the government's stated accounting policies, which are based on Canadian public sector accounting standards. The performance measures are prepared in accordance with the following criteria:

- **Reliable** – Information used in applying performance measure methodologies agrees with the underlying source data for the current and prior years' results.
- **Understandable** – the performance measure methodologies and results are presented clearly.
- **Comparable** – the methodologies for performance measure preparation are applied consistently for the current and prior years' results.
- **Complete** – outcomes, performance measures and related targets match those included in the ministry's *Budget 2023*.

As deputy minister, in addition to program responsibilities, I am responsible for the ministry's financial administration and reporting functions. The ministry maintains systems of financial management and internal control which give consideration to costs, benefits, and risks that are designed to:

- provide reasonable assurance that transactions are properly authorized, executed in accordance with prescribed legislation and regulations, and properly recorded so as to maintain accountability of public money;
- provide information to manage and report on performance;

- safeguard the assets and properties of the province under ministry administration;
- provide Executive Council, the President of Treasury Board and Minister of Finance, and the Minister of Seniors, Community and Social Services the information needed to fulfill their responsibilities; and
- facilitate preparation of ministry's business plans and annual reports required under the *Sustainable Fiscal Planning and Reporting Act*.

In fulfilling my responsibilities for the ministry, I have relied, as necessary, on the executives of the individual entities within the ministry.

[Original signed by]
Cynthia Farmer
Deputy Minister of Seniors, Community and Social Services
June 3, 2024

Results Analysis

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Ministry Overview

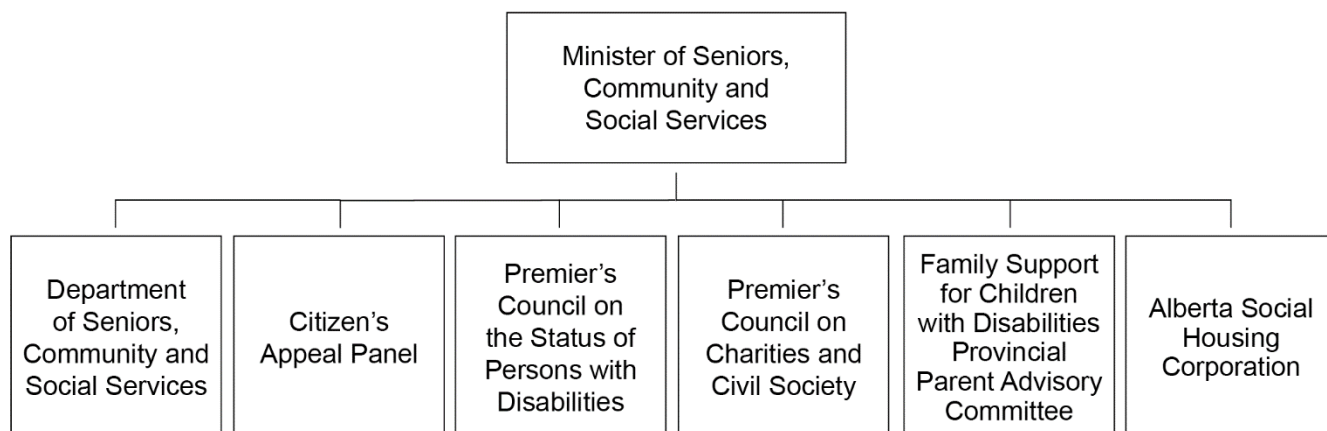
The Ministry of Seniors, Community and Social Services supports Albertans through a range of programs and services in the areas of disability supports; employment supports; financial assistance programs and supplemental benefits; housing stability; homeless supports; community well-being and resilience; and supporting seniors to live and age well in the community. Seniors, Community and Social Services is committed to providing supports to Albertans and working to ensure those supports are delivered in a manner that is fiscally responsible and sustainable into the future.

The ministry is focused on achieving three outcomes:

- **Outcome One:** Stability – Albertans are safe and have timely and consistent access to supports to meet their basic needs.
- **Outcome Two:** Participation – Albertans participate in their communities through employment and other opportunities to reach their individual potential.
- **Outcome Three:** Inclusion – Alberta's communities provide a sense of belonging and foster resiliency for individuals and families.

On June 9, 2023, the government announced new ministry structures. As a result, Key Objective 1.8 and part of Key Objective 3.4 from the 2023-26 Seniors, Community and Social Services Business Plan became the reporting responsibility of Children and Family Services.

Organizational Structure



Operational Overview

Seniors, Community and Social Services aims to accomplish the three outcomes through the work of the department shown below:

Office of the Deputy Minister

The deputy minister oversees the ministry under the direction of the minister and is the liaison between the elected official and department staff. The deputy minister provides strategic advice, oversees the ministry's day-to-day operations, budget and program development.

Disability Services

The Disability Services division is responsible for the delivery of legislated and non-legislated programs, services and supports to help children, youth and adults with disabilities to live and participate in their communities. Programming includes the Family Support for Children with Disabilities program, the Persons with Developmental Disabilities program, the Fetal Alcohol Spectrum Disorder initiative and Provincial Disability Supports Initiatives, which includes the Alberta Brain Injury Initiative, Community Access for People in Continuing Care, and Cross Disability Support Services.

The division works with stakeholders and communities to identify issues and deliver supports and services to people with disabilities and their families. Disability Services supports the Office of the Advocate for Persons with Disabilities, the Premier's Council on the Status of Persons with Disabilities, and the Family Support for Children with Disabilities Provincial Parent Advisory Committee.

Employment and Financial Services

The Employment and Financial Services division is responsible for delivering career and employment services, overseeing operations of the ministry's 51 Alberta Supports centres as well as the provincial Alberta Supports Contact Centre, 24/7 Income Support Contact Centre, and service delivery and administration of benefits to support vulnerable Albertans, including the Income Support and Assured Income for the Severely Handicapped programs. Providing career and employment services includes managing contracts with service providers, and delivering services, such as those available on the alis careers website and through Disability Related Employment Supports. Employment and Financial Services facilitates the provision of Child Support Services to eligible Albertans to assist single parents with obtaining child support agreements, administers Adult Alberta Health Benefits, Child Health Benefits and health benefits for financial program recipients, and conducts investigations to ensure the integrity of benefit programs.

Housing

The Housing division provides Albertans in need with access to safe and affordable housing options and supports the development and maintenance of affordable housing. The division develops programs to support affordable housing and provides funding enabling housing operators to deliver housing that meets Albertans' needs. It is accountable for Alberta's seniors' lodges, social housing (Family and Community Housing and Seniors' Self-Contained Housing), Specialized Housing and the Rent Supplement Program, and affordable housing agreements. The division also implements the Indigenous Housing Capital Program and Affordable Housing Partnership Program. It is responsible for implementing and reporting on *Stronger Foundations: Alberta's 10-year strategy to improve and expand affordable housing*.

Preventive Community Services

The Preventive Community Services division oversees programs, administers funding and works closely with community partners to prevent and address a wide range of social issues including homelessness and to implement affordability initiatives such as funding for food banks and low-income transit programs. The division manages the Family and Community Support Services program, which partners with municipalities and Metis Settlements in delivering preventive social services, the Civil Society Fund which supports innovation and capacity building in civil society, and the Service Dog program to support Albertans with disabilities to obtain a qualified service dog. The division also provides secretariat support to the Premier's Council on Charities and Civil Society.

Seniors

The Seniors division develops and delivers programs and services to assist seniors and promote safety and well-being for Alberta's aging population. This includes the provision of supplemental financial assistance programs and services for low-income Albertans aged 65 and older to support their financial security beyond federal programs. The division promotes programs, policies, and initiatives to address social isolation, elder abuse, older workers, ageism, transportation needs, and aging well in community. In addition, the division is responsible for community-based seniors serving sector development, administering community grants, supporting collaboration with stakeholders, and providing input on cross-ministry policies and programs to support seniors from a government-wide perspective.

Strategic Services

The Strategic Services division provides leadership to define and support the strategic direction of Seniors, Community and Social Services. The division is responsible for strategic planning, policy development and coordination, data and analysis, policy advice for decision-making, intergovernmental relations, and overall improvement of services. Strategic Services leads the development of modern and accessible digital services, develops and delivers provincial staff training, provides quality assurance oversight, offers governance oversight to Seniors, Community and Social Services Agencies, Boards and Commissions, and supports the Citizen's Appeal Panel in providing timely, fair, impartial and independent hearings for Albertans. The division also leads red tape reduction efforts, diversity and inclusion actions, business continuity and emergency response planning for the department, and accommodations and corporate security services.

The Office of the Public Guardian and Trustee reports through this division. The Office of the Public Guardian and Trustee provides personal and financial decision-making and certain complaint investigation services for vulnerable adult Albertans. It also administers the property of minor children, missing and deceased persons, and provides information, education and support to the public, private guardians and private trustees.

Corporate Finance

Corporate Finance provides strategic financial advice related to legislation, regulations and policies. The division is responsible for developing the ministry's budget and forecasts, preparing and implementing ministry financial reporting, financial compliance and accountability, contract policy and management, and financial processes and policies to support the delivery of programs.

Communications

Through a service agreement with Communications and Public Engagement, the Communications branch offers strategic communications advice, writing and planning services. Responsibilities also include delivering clear and timely information to the public about the ministry's key initiatives, programs and services.

Human Resources

Under the "One HR" approach, Human Resources service delivery is provided by Public Service Commission staff assigned to support Seniors, Community and Social Services. The dedicated team provides strategic advice in employee and labour relations, occupational health and safety, workforce development and engagement. People leaders are connected to common human resource services such as recruitment, classification, policy development and analytics through service centres within the broader human resource system.

Legal Services

Legal Services is a team of Justice lawyers and staff that provides a full range of non-litigation services and related strategic advice to all areas of the ministry, including work on contracts, grants, procurement and legislation. For litigation matters, supports are provided by the Justice Litigation team and external counsel.

Alberta Social Housing Corporation

The Alberta Social Housing Corporation is a Crown corporation that holds social housing assets and distributes funds for housing capital projects and programs. The Alberta Social Housing Corporation owns and administers the province's portfolio of seniors' lodges and social housing and manages agreements for its housing assets. The Alberta Social Housing Corporation receives funding from federal and provincial governments to assist housing operators in supporting affordability. The corporation is governed by a board of directors, which is chaired by the minister.

Key Highlights

The Ministry of Seniors, Community and Social Services focused on accomplishing three outcomes identified in the 2023-26 ministry business plan:

- **Stability** - Albertans are safe and have timely and consistent access to supports to meet their basic needs
- **Participation** - Albertans participate in their communities through employment and other opportunities to reach their individual potential
- **Inclusion** - Alberta's communities provide a sense of belonging and foster resiliency for individuals

Key highlights and results achieved by the ministry in 2023-24 include:

- **Addressing the need for affordable housing** - Invested \$399.6 million to build, renew, maintain and operate affordable housing in Alberta through affordable housing programs, including rent supplements. ([pages 26-31](#))
- **Providing targeted affordability supports** - Provided \$189.8 million in affordability payments to program recipients as part of Alberta's Affordability Action Plan. ([page 16](#))
Indexed financial benefits to inflation by 4.25 per cent for Assured Income for the Severely Handicapped, Income Support and Seniors benefits. ([page 16](#))
- **Enhancing food security** - Supported food banks and homeless shelters with \$7.8 million to provide food to Albertans in need across the province. ([page 18](#))
- **Making public transit more affordable** - Invested \$16 million to help low-income Albertans meet their travel needs for work, recreation, and wellbeing through subsidized low-income transit pass programs in 19 municipalities. ([page 41](#))
- **Connecting those in need with essential housing and recovery services** - Launched the new Edmonton Navigation and Support Centre to connect individuals experiencing homelessness with comprehensive supports and services. ([pages 25, 39](#))
- **Supporting wildfire evacuees** - Provided \$47.1 million in Emergency Evacuation Payments to Albertans required to evacuate their homes due to wildfires. ([page 17](#))
Supported East Prairie Metis Settlement with \$6.3 million to replace and restore homes in the community, and \$482,000 to eight Housing Management Bodies for wildfire damage. ([page 31](#))
- **Modernizing application processes and reducing red tape for families with children with disabilities** - Implemented a new online application and a new process to expedite agreements for families through the Family Support for Children with Disabilities program. These modernization efforts improve the experience applying to the program and reduce administrative burden for families. ([pages 41-44](#))

The ministry remains committed to regulatory approaches and program delivery that reduces unnecessary government oversight and emphasizes outcomes, to improve access to government services, attract investment, support innovation and competitiveness, and grow Alberta businesses.

Discussion and Analysis of Results

Actions that support the priorities of the Government of Alberta Strategic Plan

Key Priority One: Securing Alberta’s Future

Objective One: Connecting Albertans to jobs

Detailed reporting found on page [19](#)

Key Priority Two: Standing up for Albertans

Objective Two: Making life more affordable

Detailed reporting found on pages [16-17](#), [18](#), [41](#)

Objective Three: Supporting Albertans most in need

Detailed reporting found on pages [18](#), [19](#), [41-43](#)

Objective Eight: Building better communities

Detailed reporting found on pages [26-31](#)

Outcome One: Stability – Albertans are safe and have timely and consistent access to supports to meet their basic needs.

Supporting vulnerable Albertans with financial benefits, access to housing supports and emergency benefits ensures that all Albertans can meet their basic needs.

Key Objectives

- 1.1 Continue to address affordability concerns of seniors with low income and vulnerable Albertans.**
- 1.2 Work to strengthen Alberta's network of food banks to assist vulnerable Albertans and their families in need.**
- 1.3 Continue to modernize and digitize SCSS systems to improve access, simplify processes and enhance service delivery for Albertans, and to ensure sustainable, high-quality services are provided to those who need them.**
- 1.4 Continue to ensure that personal and financial decisions made for Albertans by the Public Guardian and the Public Trustee are made in their best interests.**
- 1.5 Work with the social services sector to create capacity within the Persons with Developmental Disabilities program to bring more individuals into services and address work force challenges, including assessment and actions with respect to social sector worker wages.**
- 1.6 Implement the *Action Plan on Homelessness* and support a recovery-oriented and housing focused delivery model.**
- 1.7 Continue to implement *Stronger Foundations: Alberta's 10-Year Strategy to Improve and Expand Affordable Housing*, to make the housing system financially sustainable, accessible and equitable for Albertans.**

1.1 Continue to address affordability concerns of seniors with low income and vulnerable Albertans.

Providing targeted affordability supports

Between January and June 2023, the Government of Alberta provided affordability payments to eligible Albertans to assist with the rising cost of living and inflation. Albertans receiving regular monthly benefits through Assured Income for the Severely Handicapped, Income Support, Persons with Developmental Disabilities and Alberta Seniors Benefit (ASB) programs automatically received a \$100 monthly payment. Seniors with household incomes below \$180,000 per year were also eligible to receive the affordability payments and an online portal was launched in January 2023 to accept applications from eligible seniors not already enrolled for the ASB. The affordability payments were not taxable and did not impact program eligibility or financial benefits.

To ensure the program was accessible, Albertans were able to apply through multiple channels, including online or in-person at any registry office or Alberta Supports Contact Centre in the province. The Affordability Action Plan Information Line was established to support Albertans with questions or concerns.

In 2023-24, Seniors, Community and Social Services provided \$189.8 million in affordability payments.

Affordability payment recipients and expenditures in 2023-24

Program	Number of recipients	Total amount issued
Assured Income for the Severely Handicapped	75,406	\$22.2 million
Income Support	51,972	\$14.0 million
Persons with Developmental Disabilities	1,101	\$218,000
Seniors	514,579	\$153.4 million
	Total:	\$189.8 million

Ensuring ongoing inflation relief

Seniors, Community and Social Services provides financial support to low income and vulnerable Albertans in meeting their basic needs through social benefit programs. Albertans who rely on social benefits continue to be affected by the increased cost of living due to inflation.

Effective January 1, 2024, Assured Income for the Severely Handicapped (AISH), Income Support, and Seniors benefit rates (Alberta Seniors Benefit, Supplementary Accommodation Benefit, and Special Needs Assistance for Seniors) were increased by 4.25 per cent to match the rate of inflation for 2023. This increase provides people who rely on these programs with additional financial support to meet their basic needs. By continuing to index these programs, vulnerable Albertans will have more resources to keep up with increased cost of living.

Impact of social benefit program indexing

Social benefits rate examples	Monthly rate prior to indexing	Monthly rate after indexing (January 2024)
AISH Core benefits	\$1,787	\$1,863
Income Support Single Person		
Expected to Work	\$790	\$824
Barriers to Full Employment	\$919	\$959
Income Support Couple with Two Children		
Expected to Work	\$1,674	\$1,746
Barriers to Full Employment	\$1,866	\$1,946
Alberta Seniors Benefit		
Single senior	\$303	\$316
Senior couple	\$455	\$474
Supplementary Accommodation Benefit		
Maximum payable	\$705	\$710
Minimum disposable income amount	\$342	\$357
Special Needs Assistance for Seniors		
Maximum amount paid in a benefit year	\$5,412	\$5,643

Note: Benefit amounts will increase with family size.

Emergency evacuation payments in response to wildfires

Unusually hot, dry and windy spring weather led to an early and active wildfire season, affecting 48 communities in 2023. Thousands of Albertans were required to evacuate their homes. Starting with the first evacuations in May and continuing throughout the summer, evacuees were able to apply for emergency financial assistance at alberta.ca/emergency using an Alberta.ca Account, by visiting an Alberta Supports Centre or calling the Income Support Contact Centre. Extended hours in the evenings and weekends were provided at 18 Alberta Supports sites, and staff were also deployed to 11 locations throughout the province to help seniors and Indigenous communities access emergency evacuation payments. The Alberta Supports Contact Centre also extended call centre hours to offer support to evacuees applying for emergency financial assistance and to provide other emergency needs.

Over 37,000 wildfire evacuees were provided Emergency Evacuation Payments in 2023, totaling \$47.1 million. Eligibility was largely determined by evacuee postal code, and emergency funds were provided by e-transfer and debit card to help with basic needs like shelter, food, clothing and transportation. Learnings from the 2023 wildfire season are being used to inform improvements to future emergency financial payment processes, such as implementing enhancements to the evacuation payment database to allow for proxy applicants, improved scheduling, deployment and online training options for staff and improved debit card tracking and evacuation zone mapping.

Supporting low-income seniors

In 2023-24, \$483 million in grants and \$13 million in low-interest home equity loans were provided through seniors financial assistance programs to support approximately 186,000 seniors with low income to meet basic needs, afford essential health and personal supports, and age safely in their homes.

1.2 Work to strengthen Alberta's network of food banks to assist vulnerable Albertans and their families in need.

Supporting food security for Albertans

As the price of groceries continued to be a challenge for many, Alberta's government ensured food banks had the resources needed to help Albertans. Local food banks and community organizations are critical in helping vulnerable Albertans and their families access food and put nutritious meals on the table.

In 2023-24, Seniors, Community and Social Services distributed \$7.8 million in funding through the Family and Community Support Services Association of Alberta to support communities and families. Funding was provided to established food banks based on the service area and number of individuals served, as well as to those operating in post-secondary institutions, and homeless shelters. In total, the funding was distributed to 160 organizations across the province.

1.3 Continue to modernize and digitize financial support systems to improve access, simplify processes and enhance service delivery for Albertans, to ensure sustainable, high-quality services are provided to those who need them.

Increasing program efficiency

Funeral benefits for deceased Income Support and Assured Income for the Severely Handicapped (AISH) clients

In January 2024, new funeral benefit rates for goods and services, such as a ceremonial farewell and additional transportation, were introduced for Income Support and AISH clients. The new rates provide Albertans with greater choice when planning a funeral for a loved one and streamline processes by eliminating the need for commonly requested goods and services to be acquired through an exception process. The online [funeral benefits application](#) was updated to reflect these changes.

Improvements to streamline the AISH and Income Support overpayment process

In 2023-24, improvements were made to the Income Support and AISH overpayment process, based on recommendations following a review of this area. Overpayments occur most often when a client receives income from another source and the ministry is not informed in a timely way, or not at all. These funds must then be recouped in accordance with legislation. Dedicated teams were put in place to support assessment and follow-up on client overpayments, resulting in more timely and efficient recoupment. Work is underway to implement other approaches, including simplifying the client notification process and adjusting staff assignment to align with recommendations from the process review.

Creating online Income Support application efficiencies

The online Income Support application, implemented in 2022, has given Albertans the ability to upload supporting documents with their application. 60 per cent of online applications in 2023-24 were submitted with all required supporting documents, reducing the processing time for applicants and enabling staff to make a decision on an application during the first call with the applicant. The online Income Support application has decreased the time between when an application is submitted, and when the applicant is contacted by program staff. Currently, the average time from initial application to first contact is seven days.

Testing new concepts to deliver employment services

The Employment Hub Virtual Assistants (EHVA) allow Albertans in rural communities to connect virtually to a Career and Employment Centre (CEC) in either Lethbridge or Medicine Hat using a dedicated cubicle in an Alberta Supports office. EHVA service is currently offered in Brooks, Crowsnest Pass and Pincher Creek. All EHVA spaces are set up with a similar look and feel and allow Albertans to use computers to access virtual face-to-face support and services from CEC staff. The EHVA concept is currently being used in a collaborative pilot initiative with Justice and Alberta Health Services to proactively address the employment needs of Albertans leaving incarceration at the Lethbridge Correctional Centre. Incarcerated Albertans are provided employment services to support successful transition back to community and reduce the likelihood of recidivism resulting in a return to a correctional facility. The pilot began in fall 2023 and will conclude in August 2024.

Strengthening program integrity*Continuous improvement to the appeals secretariat information technology system*

Albertans have the right to appeal certain government program decisions to an independent appeal panel. The Appeals Secretariat exists to provide access to fair, impartial and independent hearings for Albertans who are appealing government decisions about services they received or applied for from the ministry. To do this, the Appeals Secretariat provides administrative support to the [Citizen's Appeal Panel](#), and offers impartial information and support to all parties involved in an appeal.

As part of improving the appeal process for Albertans, the Appeal Secretariat implemented the System for Appeals Management (SAM) application in April 2023. It included two new tools; one to streamline the scheduling of appeals, as well as an improved decision writing tool for the Citizen's Appeal Panel members. Hearing decisions can now be written and reviewed directly in the system, eliminating the need for extra word processing, communication, and coordination efforts among panel members. As a result, decision writing is more efficient and ensures Albertans receive their appeal decisions in a timely manner. Prior to the implementation of SAM, it took approximately three weeks from the time a hearing concluded to the time a decision was sent to the appeal parties. Since implementation, that time has been shortened to approximately two weeks. In 2023-24, SAM was used to write over 920 appeal hearing decisions.

To strengthen program integrity for Employment and Financial Support programs and ensure a provincially consistent approach for appeals, regular meetings between program delivery and program policy staff occurred to promptly address emerging concerns related to the appeal process as well as ensure that the information presented at appeals was aligned with policy. Common concerns discussed included new information presented at appeals, time involved in the processing of time extension requests and criteria used to determine emergency appeal hearings.

Preventing and detecting benefit program abuse

Seniors, Community and Social Services is committed to making sure every dollar spent on financial benefits goes to Albertans who are eligible for support. The Investigations Unit examines and evaluates complaints of system abuse, which include undeclared income or assets, providing false information, unreported spouses or dependents and identity theft. Complaints may result in a criminal investigation and possible charges if fraud is determined. The Investigations Unit supports frontline staff to apply proactive and preventive strategies to reduce the incidences of fraud. Albertans can report suspected fraud of social services programs by visiting www.alberta.ca/report-suspected-fraud-of-social-services-programs.aspx.

In 2023-24, the ministry received approximately 2,575 complaints from the public with 65 percent related to Income Support, 34 per cent to the Assured Income for the Severely Handicapped program, and the remaining one per cent to other programs administered by the ministry. This breakdown of complaints is consistent with prior years. In 2023-24, the Investigations Unit accepted 1,433 new matters for investigation, representing a maximum total potential loss of \$10.9 million to the Government of Alberta. During the year, 290 investigations were concluded, 86 of which resulted in criminal or regulatory charges being laid.

Also in 2023-24, a new information sharing agreement was developed to enable sharing of information with Advanced Education regarding individuals receiving Income Support or Assured Income for the Severely Handicapped benefits and Student Aid funding. This agreement will be implemented in 2024-25 to support proactive and early detection of duplicate benefits and potential program abuse, ensuring only those eligible for benefits receive the benefits for which they are entitled.

1.4 Continue to ensure that personal and financial decisions made for Albertans by the Public Guardian and the Public Trustee are made in their best interests.

Supporting vulnerable Albertans with personal and financial matters

The Office of the Public Guardian and Trustee (OPGT) protects and advocates for individuals who are unable to make personal and financial decisions for themselves.

Office of the Public Guardian and Trustee

In 2023-24, the OPGT supported the following represented adult clients:

- **2,374** Guardianship services.
- **2,977** Trusteeship services.
- The Public Trustee processes approximately 500,000 financial transactions per year on behalf of clients and manages \$722 million in client investments and property.

The Public Guardian provides legal guardianship to represented adults including making decisions regarding health care, where to live, with whom to associate, social activities, education, employment, and non-financial legal proceedings. The Public Trustee provides legal trusteeship to represented adults including making financial decisions. The Public Trustee also protects and maintains the property of represented adults, minor children, missing persons and deceased persons.

In 2023-24 the OPGT improved service to Public Guardian clients receiving Persons with Development Disabilities (PDD) supports by working with PDD staff in the ministry to increase provincial consistency and gain a deeper mutual understanding of the two programs. This collaboration increased coordination of services for clients and helped to increase visibility of

issues that were previously contained to each service delivery region. In 2023-24, work began to establish a client consultation process which is expected to improve service for Public Guardian clients with complex needs.

The OPGT also implemented recommendations from the Guardianship Services Redesign Project to improve how the public receives services from the OPGT on applications for private guardianship and/or private trusteeship. This process has significantly improved OPGT's processing time for private guardianship/trusteeship applications by implementing efficiencies, such as a surge capacity function when a backlog occurs, eliminating backlogs provincewide.

In 2023-24, OPGT Trusteeship Services centralized intake practices across Alberta for represented adults, leading to more consistent services and experiences for these Albertans. There is now increased oversight and more adherence to standards, policies and procedures. Centralization of the intake process also improved OPGT stakeholder relationships by establishing one OPGT contact for all referrals and questions from Alberta Health Services, Government of Alberta service providers, family members and friends of represented adults.

To continue to meet needs of vulnerable Albertans, the OPGT added seven front line representative positions in 2023-24. These positions have improved client service by reducing the caseload size for each frontline representative, allowing them to dedicate more time to each client.

More information about the OPGT is available at www.alberta.ca/opgt-supports.

Helping Albertans with disabilities to save for the future

The OPGT may invest in a Registered Disability Savings Plan (RDSP) on behalf of eligible clients. The RDSP is a long-term savings plan to help eligible Canadians with disabilities and their families financially prepare for the future. Canadians with an RDSP may qualify for associated federal grants and bonds to enhance their long-term savings.

In addition to RDSP assistance for eligible OPGT clients, Seniors, Community and Social Services has strived to help Albertans with disabilities maximize the benefits of this federal disability program through community awareness grants, advocacy to the federal government and existing ministry communication channels. Ministry grants were provided from 2021 to 2023 to increase RDSP awareness and local capacity for application support. Community-based organizations that received grant funding enhanced their organizational capacity through knowledge mobilization, training staff, and developing collaborative relationships and partnerships with other civil society organizations, the financial sector and federal government representatives. For example, over the grant period, Cerebral Palsy Association Alberta – Alberta Ability Network and Alberta Association of Immigrant Serving Agencies reached out to over eight hundred organizations across the province to share information and resources on RDSPs.

Data on national RDSP uptake is tracked by Statistics Canada and updated annually in November. In 2023, 38,689 Albertans were benefited from having an RDSP in place, a 10.4 per cent increase from the previous year. Given that the funds were used for an awareness campaign, some of this increase is likely attributable to the actions taken by these civil society organizations. In 2023-24, the ministry continued to express concerns to the federal government, advocating for a simpler RDSP application process and reduced barriers for individuals and families in accessing federal supports. The department also continued to provide information about the RDSP through Alberta Supports and key disability programs such as Assured Income for the Severely Handicapped, Family Support for Children with Disabilities, PDD and the OPGT.

More information on RDSP can be found at www.canada.ca/en/revenue-agency/services/tax/individuals/topics/registered-disability-savings-plan-rdsp.html.

Registered Disability Savings Plan (RDSP)		
What is the eligibility for an RDSP?	What is the Canada Disability Savings Bond?	What is the Canada Disability Savings Grant?
<ul style="list-style-type: none"> • Eligible for the Disability Tax Credit. • Under the age of 60. • Canadian residency with a Social Insurance Number. 	<ul style="list-style-type: none"> • Up to \$1000 per year the Government of Canada contributes to an RDSP of low and modest-income Canadians. 	<ul style="list-style-type: none"> • Matching grant of up to 300 per cent on contributions to an RDSP depending on the beneficiary's family income.

1.5 Work with the social services sector to create capacity within the Persons with Developmental Disabilities program to bring more individuals into services and address work force challenges, including assessment and actions with respect to social sector worker wages.

Improving capacity within the Persons with Developmental Disabilities program and disabilities sector

The Persons with Developmental Disabilities (PDD) program supports 13,401 individuals by providing access to disability support services such as home living supports to help with daily activities, respite care, community access supports, and other specialized supports to help with additional needs due to mental health and behavioural issues. Total funding for the program in 2023-24 was over \$1.2 billion.

Population growth and demand continue to impact the number of Albertans waitlisted for the program. In 2023-24, the department invested \$126.1 million to provide enhancements to existing clients, support new clients and address the PDD waitlist. At the beginning of the year, 813 individuals were on the waitlist, none of whom remained on the waitlist by the end of 2023-24. The ministry's approach to address the waitlist prioritized both speed and fairness, starting with those who have been waiting the longest, regardless of critical and urgent status.

Recruitment and retention in the disability sector is an ongoing issue. The government is actively working with service providers to expand their capacity to support more Albertans. The Government of Alberta provided \$101.4 million in 2023-24 to raise wages for over 20,000 frontline workers in the social sector, and to raise the average wage by 10 per cent across the disability sector. The wage increases provided immediate relief to workers, attracted new and returning workers to the sector and made life more affordable, while providing greater availability and stability in services for Albertans. An additional \$8.5 million was provided to disability service providers to address increasing administrative costs.

Seniors, Community and Social Services continues to work with representatives from other ministries and the Alberta Council of Disability Services to implement the *Blueprint Community Disability Services (CDS): A Comprehensive Workforce Strategy for Community Disability Services* released in March 2023. The Blueprint CDS Strategy will contribute to job attraction for the disabilities sector and outlines several recommendations for addressing workforce concerns,

such as providing immediate wage relief and developing a credential requirement to standardize a basic level of training. The ministry funding provided in 2023-24 to raise social sector wages helped address the recommendation for immediate wage relief identified in the strategy. Expanding post-secondary programming and education options for front-line disability workers, including an apprenticeship program and establishing credential requirements, is underway. Implementation of these actions is expected to attract new and returning workers to the disability services sector and ensure staff are available to provide supports to Albertans in need.

1.6 Implement the Action Plan on Homelessness and support a recovery-oriented and housing focused delivery model.

Implementing the Homelessness Action Plan

Alberta's *Action Plan on Homelessness*, released in October 2022, provided \$63 million in additional funding over two years for homelessness initiatives. The plan includes innovative ways to support people experiencing homelessness and address key issues faced by Alberta's most vulnerable. In 2023-24, \$35.9 million from year two Action Plan funding was used for the following initiatives:

- supporting 24/7 shelter operations in order to better connect people experiencing homelessness with the supports they need;
- ensuring sufficient shelter spaces are available to meet the increased demands during winter and environmental emergencies such as wildfires, with a focus on communities demonstrating the most urgent needs;
- supporting the service hub model pilot in shelters in Calgary and Edmonton, with expansion to Grande Prairie, to increase clients' access to appropriate housing solutions, recovery-oriented services and other social supports; and
- enhancing community programs in Edmonton aimed at helping people maintain their housing and avoid falling into homelessness.

Funding to implement the Action Plan on Homelessness

Action Plan Item	Funding in 2023-24
Supporting shelters to meet winter and wildfire season demand	\$9.7 million
Expanding shelters to 24/7 service	\$9.0 million
Supporting and expanding the service hub model pilot	\$5.2 million
Additional funding for housing and support programs in Edmonton	\$12.0 million
Total:	\$35.9 million

Supporting 24/7 shelter services

In 2023-24, Action Plan funding of \$9.0 million supplemented shelters' annual operational funding specifically to support their 24/7 operations. This additional funding enabled all ministry-funded shelters across the province to operate 24/7. In 2023-24, shelter operators provided over 4,600 spaces at emergency and longer-term transitional shelters located in Calgary, Edmonton, Fort McMurray, Grande Prairie, Lethbridge, Lloydminster, Medicine Hat, Red Deer and Slave Lake. An average of over 3,400 Albertans stayed in homeless shelters each night in 2023-24.

Supporting recovery-oriented services for Albertans

Community based organizations, partner agencies and emergency shelters that are funded by the ministry are required to report on client referrals to onsite and offsite recovery services. According to emergency shelter reporting, an average of 395 shelter clients accessed onsite recovery services per month in 2023-24. An average of 2,780 individuals received daytime shelter services per month in 2023-24, which allows Albertans to access recovery-oriented services such as detoxification and treatment during the day, as well as receive case management and referral services.

Addressing winter and wildfire season shelter demand

To ensure sufficient shelter spaces were available to meet the increased demand during the winter, the ministry provided \$7.3 million to support more than 500 temporary shelter spaces for Albertans between the months of November 2023 and March 2024. Funding was focused on the communities demonstrating the most urgent needs in both urban and rural centres. These same communities faced additional urgent needs when wildfires swept through the province in summer 2023. Approximately \$2.4 million of ministry funding allowed services to be extended through the wildfire season. Communities benefitting from winter and wildfire emergency funds included the Bow Valley region, Calgary, Canmore, Cold Lake, Drayton Valley, Edmonton, Edson, Grande Prairie, Lac La Biche, Leduc, Lethbridge, Peace River, Spruce Grove and Wetaskiwin.

Supporting and expanding the shelter service hub model pilot

The Government of Alberta invested \$5.2 million in 2023-24 to continue the service hub model pilots at Edmonton's Hope Mission and the Calgary Drop-In Centre, as well as expanding the model to Wapiti House in Grande Prairie starting in July 2023.

Shelter service hubs provide temporary accommodations with access to on-site services and key resources needed to improve long-term stability and well-being as part of an integrated service delivery approach. On-site supports and services include:

- recovery-oriented services;
- appropriate housing options with individualized supports;
- income support programs and benefits;
- primary health services, such as wound care, medical assessments, injury and illness treatment, medication management and addiction supports; and
- cultural supports, emergency financial supports, government identification cards and other needed services.

The shelter service hub model has shown promising housing and recovery outcomes across the pilot sites. The three pilot sites have supported over 1,400 clients to successfully obtain housing and exit the shelter system during 2023-24. During an evaluation of the pilot from January to June 2023, the number of unique clients served by the Hope Mission nursing clinic increased by 37 per cent compared with the same period in 2022. The Hope Mission nursing clinic provides care to community members in an addiction and recovery setting for physical, mental, and social health concerns, as well as makes referrals to other housing and recovery programs. The ministry's evaluation of the service hub pilots found that the shelters are successfully meeting basic needs while also providing connections to housing and recovery-oriented support for the Albertans they serve.

Additional funding for housing support programs in Edmonton

In 2023-24, the Action Plan on Homelessness provided \$12 million in additional funding to Homeward Trust, a community-based organization (CBO) in Edmonton, to address the funding differential between CBOs in Edmonton and Calgary. CBOs are provided funding to connect people experiencing homelessness with housing and provide them with continued support to help ensure they can maintain their housing long term. This investment has led to an increase in the number of supportive housing units that are operational in Edmonton, from 226 in 2022-23 to over 440 by the end of 2023-24.

Edmonton Navigation and Support Centre

The Government of Alberta opened a new navigation and support centre in January 2024. The support centre has been providing targeted support to Edmonton's most vulnerable, connecting them to income support, shelter and housing options, identification, health care, mental health resources and addiction treatment.

From January to the end of March 2024, 745 people accessed the navigation centre and more than 2,200 referrals and direct connections were made to available services. Of the connections made with community services:

- more than 250 people were connected to housing programs, which can provide various supports such as rent supplements to individuals placed in market housing, affordable housing or permanent supportive housing;
- more than 325 people were connected to emergency shelter spaces, transitional and interim/bridge housing;
- over 300 people were referred for health supports;
- more than 120 people were connected to mental health and addiction services, including over 30 people who were connected with the Virtual Opioid Dependency Program; and
- Service Alberta issued more than 490 identification cards on site.

In March 2024, the Government of Alberta announced that the navigation and support centre in Edmonton will remain open permanently and the province will be adding a second centre in Calgary.

Expanding homeless emergency shelter capacity and services to better support women and Indigenous people

In 2023-24, Alberta's government expanded services to ensure vulnerable women have a safe place to stay and that culturally appropriate supports are available to Indigenous people.

To meet the needs of women experiencing homelessness in the province, Seniors, Community and Social Services supported 272 new year-round shelter spaces for women. This included 40 spaces in Calgary and 232 in Edmonton. Finding appropriate buildings to use for new shelter space was a challenge in Edmonton. The ministry worked in close collaboration with shelter operators and the City of Edmonton to find creative shelter solutions. This required locating appropriate sites, repurposing buildings, and ensuring appropriate zoning and approvals were in place to open safe spaces as quickly and efficiently as possible. In total, 618 women-only spaces were supported by ministry funding in 2023-24, compared with 346 women-only spaces supported in 2022-23.

To meet the needs of Indigenous people experiencing homelessness in the province, Alberta's government invested over \$13.2 million to fund Indigenous-led shelter agencies. In Edmonton, this included funding for the addition of approximately 200 Indigenous-led spaces. The ministry funded

five Indigenous agencies to operate both permanent and temporary shelter spaces in Edmonton, Grande Prairie, Lethbridge and Peace River, totalling 415 shelter spaces in 2023-24 compared with 165 indigenous-led shelter spaces in 2022-23.

In January 2024, the Government of Alberta entered into a new Memorandum of Understanding (MOU) with the Blood Tribe Department of Health (BTDH), to continue to provide shelter services in Lethbridge. The MOU demonstrates a commitment to continued collaboration, cultural responsiveness and ongoing support for Indigenous-led shelters, as well as sustained support for the BTDH to deliver shelter services, ensuring continuity and stability for individuals in Lethbridge experiencing homelessness.

As part of the service offerings within the shelter environment to improve long-term stability and well-being, the shelter service hub pilots in Calgary and Edmonton include access to Indigenous cultural supports and culturally relevant resources as a key component of their integrated service delivery approach.

To read more about Alberta's homelessness response, visit www.alberta.ca/homelessness-response.

Supporting Alberta's homelessness shelters to attract and retain staff

Skilled and compassionate homeless shelter workers are essential to the well-being of vulnerable Albertans who access shelters and to ensure they receive the supports needed to progress toward housing and recovery. As part of the Government of Alberta's commitment to supporting the social services sector workforce, approximately \$10.7 million was provided to sustain frontline staff wage increases at over 30 homeless shelter agencies in 2023-24.

This funding ensures that \$22 per hour can be maintained for frontline workers, assisting in the retention of valuable staff serving Albertans in homeless shelters throughout the province.

1.7 Continue to implement *Stronger Foundations: Alberta's 10-Year Strategy to Improve and Expand Affordable Housing*, to make the housing system financially sustainable, accessible and equitable for Albertans.

Implementing Alberta's Stronger Foundations strategy

As part of the Government of Alberta's long-term strategy to address affordable housing, the *Stronger Foundations: Alberta's 10-year strategy to improve and expand affordable housing* was created in November 2021. The Stronger Foundations strategy set out 5 key actions needed to transform the current housing system to support an additional 25,000 households by 2032-33. Of these, 13,000 will be addressed through the creation of new units and 12,000 will be through rent assistance. Key actions include:

- supporting Albertans most in need;
- improving access;
- increasing capacity, planning and governance;
- enhancing sustainability and efficiency; and
- enabling growth and investment, including maintaining existing units.

The Government of Alberta, together with community partners, will support housing investments over the course of the 10-year roadmap. In 2023-24, Alberta's government spent \$399.6 million to build, renew, maintain, and operate affordable housing in Alberta through the government-

supported affordable housing programs, including rent supplements. The ministry supported 2,302 new households, 641 new units and 1,661 additional households through rent assistance.

In 2023-24, the Government of Alberta focused on maximizing federal funding, increasing the supply of affordable housing, and providing programs to Albertans in need of housing. The government also continued to improve the existing units and prioritized suite renewals to ensure that as many units are available for Albertans as quickly as possible. In addition, the ministry continued to respond to emergencies with housing supports as necessary, such as rebuilding after wildfires.

Maximizing federal funding

Seniors, Community and Social Services continues to deliver cost-matched federal funding provided through the National Housing Strategy (NHS) Alberta Bilateral Agreement and maximize federal funding available. Alberta's progress under the bilateral agreement is on track to meet established targets and outcomes, which enabled the province to claim full federal funding for affordable housing in 2023-24, totaling \$46.2 million. Funding received through the NHS was used to operate affordable housing, as well as construct, maintain and renew units.

Through the Federal, Provincial and Territorial Forum on Housing, Alberta continued to advocate to the federal government for programming that is allocation-based rather than application-based funding, as is the current practice. The Government of Alberta monitors federal funding decisions closely to ensure that the province receives funding that reflects its population size. Alberta works with the Canada Mortgage and Housing Corporation to ensure that Alberta's priorities are addressed with respect to program and policy design and funding.

Alberta's action plan for the National Housing Strategy guides housing initiatives in the province and explains funding allocations. The action plan reports on targets, outcomes and results from housing initiatives and programs. The action plan is available online at: open.alberta.ca/publications/albertas-action-plan-for-national-housing-strategy-2022-2023

Projects funded under Alberta's Affordable Housing Partnership Program and Indigenous Housing Capital Program are eligible for federal cost-matching through the National Housing Strategy bilateral agreement.

Increasing affordable housing supply

Affordable Housing Partnership Program

The Affordable Housing Partnership Program fosters collaborative work and prioritizes the goal of making sure all Albertans have access to safe, stable and affordable housing. By bringing together partners, such as federal and municipal governments, and other housing providers it supports growth and investment across the province. The goal of the program is to deliver affordable housing solutions that are customized to meet local community needs and increase the supply of affordable housing units in high demand areas. The program encourages development of mixed-income housing models, which will enable longer-term sustainability while increasing the number of affordable housing units available for vulnerable Albertans, such as:

- seniors, individuals and families with low income;
- individuals recovering from addiction;
- individuals living with disabilities;
- victims of violence;

- veterans; and
- Indigenous families.

The program provides up to approximately one third of the capital costs to eligible approved housing projects. The remainder of the funding comes from the project proponent, municipalities, donors, and the federal government. The Government of Alberta spent \$25.7 million in 2023-24 to complete six projects in four municipalities, for a total of 320 new units. As of March 31, 2024, 31 projects are committed to and ongoing for a total of 1,191 new units and 309 shelter spaces. Intake for applications to the program most recently closed in October 2023. From that intake, Alberta’s government approved \$66 million to support eight additional projects to create more than 335 new affordable housing units and supportive facilities across the province.

Highlights of Affordable Housing Partnership Program Projects completed in 2023-24

Community	Organization	Project Name	Total Units	2023-24 Ministry Funding (millions)	Total Ministry Funding (millions)	Total Project Cost (millions)
Airdrie	Rocky View Foundation	Mobilizing Affordable Housing for Seniors	92	\$4.0	\$4.0	\$12.2
Airdrie	Airdrie Housing Limited	East Lake Apartments	38	\$1.4	\$1.4	\$7.5
Calgary	Fresh Start Recovery Centre	Fresh Start Community Housing	36	\$4.0	\$4.0	\$15.3
Calgary	The Mustard Seed	HUB:29	24	\$1.2	\$1.2	\$6.7
Edmonton	Civida	Lendrum Redevelopment	120	\$14.9	\$14.9	\$46.6
Okotoks	Westwinds Communities	Drakes Town	10	\$0.2	\$0.2	\$2.6

Indigenous Housing Capital Program

The purpose of the Indigenous Housing Capital Program (IHCP) is for the Government of Alberta to work with Indigenous governments and organizations to:

- increase the overall supply of affordable housing for Indigenous peoples in Alberta based on identified and verified needs within communities;
- ensure Indigenous households in Alberta with low- to moderate-income have access to affordable and adequate housing that meets their basic needs; and
- support housing design, delivery and ownership by Indigenous peoples.

Four Indigenous housing projects in four communities were completed, and one partially completed in one community in 2023-24 for the development of 93 new units. Funds for these projects were provided in previous years. In 2023-24, the Government of Alberta approved two

new Indigenous housing projects to support the future development of 143 new units, totaling \$16 million.

Highlights of Indigenous Housing Capital Program Projects completed in 2023-24

Community	Organization	Project Name	Total Units	2023-24 Ministry Funding (millions)	Total Ministry Funding (millions)	Total Project Cost (millions)
Calgary	Aboriginal Friendship Centre of Calgary	Construct Indigenous Seniors Affordable Housing	12	\$0*	\$2.3	\$4.7
Edmonton	Métis Capital Housing Corporation	Redevelop Indigenous Affordable Housing, Edmonton	7	\$0*	\$7.0	\$7.8
Lethbridge	Blackfoot Family Lodge Society	Construct Indigenous Affordable Housing, Lethbridge	14	\$1.7	\$3.4	\$4.2

*Funding was paid out in previous fiscal years.

Supporting Albertans in need of housing

Family and Community Housing Program

The Family and Community Housing program subsidizes rental housing for families, seniors and individuals with low income who cannot afford other housing options due to individual circumstances. In 2023-24, \$73.5 million was provided for the Family and Community Housing program to support over 11,250 community housing units.

Seniors Self-Contained Housing Program

The Seniors Self-Contained Housing program, which is part of the broader Family and Community Housing Program, provides apartment-style housing to seniors who can live independently. In 2023-24, \$36.2 million was provided for the Seniors Self-Contained Housing program to support over 14,300 self-contained units.

Seniors Lodge Program

The Seniors Lodge Program is Alberta's oldest affordable housing program for seniors and is especially important in rural communities. The program supports 10,850 lodge units in 150 lodges across Alberta. The program provides services to residents, including meals, laundry, housekeeping and recreational programming for independent seniors. In 2023-24, \$37.4 million was provided to operators through the Lodge Assistance Program grant to supplement the reduced revenue from housing 7,687 residents below the income threshold.

Special Needs Housing Program

The Special Needs Housing program is available to individuals who have specialized housing needs, including:

- individuals with developmental disabilities;
- individuals with physical challenges;

- victims of family violence;
- wards of the provincial government;
- the hard-to-house; and
- any other group with special housing needs.

In 2023-24, a total of \$16.4 million was provided for the Special Needs Housing program to support 2,050 units for individuals with special needs.

Rent supplement programs

Alberta's rent supplement program provides a subsidy directly to tenants to help make market rental accommodations more affordable. There are two types of open benefits under this program.

The Rental Assistance Benefit (RAB) program is a long-term benefit that subsidizes rent for Albertans with low income. The benefit is available through most housing management bodies across Alberta and households are prioritized based on need. In 2023-24, the ministry provided \$52.2 million for 36 housing operators to support 9,610 households through the RAB program.

The Temporary Rental Assistance Benefit (TRAB) program is a short-term benefit that subsidizes rent for working households with low income or those between jobs for up to two years. The program is intended to help eligible tenants afford their rent while they stabilize or improve their situation. The benefit is available for households in Calgary, Edmonton, Fort McMurray, Grande Prairie, Lethbridge, Medicine Hat, Red Deer, and most surrounding communities. Households are prioritized on a first-come, first-served basis. In 2023-24, the ministry provided \$7.2 million for eight housing operators to support 1,265 households through the TRAB program.

Through the Private Landlord Rent Supplement (PLRS) program, funding is provided directly to landlords to subsidize Albertans with low income. As part of the Rent Supplement redesign and as funding agreements under the Canada-Alberta Social Housing Agreement expire, the program is being phased out and recipients are being transitioned to the RAB program, provided they meet eligibility requirements. In 2023-24, the ministry provided \$14.6 million for 13 housing operators to support 1,531 households through the PLRS program.

Improving existing affordable housing units

Seniors Lodge Program review

In January 2024, the ministry announced the establishment of the Seniors Lodge Review Panel to improve the lodge system's efficiency and sustainability into the future. The review will provide an opportunity to smooth transitions between lodges and continuing care facilities to ensure the needs of seniors are met if they need to access more care. The Review Panel will provide recommendations for improvements to the Seniors Lodge Program under four categories:

- lodge operations;
- lodge experience;
- funding formula; and
- capital improvements.

The Review Panel is co-chaired by the Member of the Legislative Assembly for Leduc-Beaumont, Brandon Lundy, and the past-president of the Alberta Seniors and Community Housing Association, Arlene Adamson. It consists of 16 members including lodge operators, municipal representatives,

social housing and seniors organizations. The Review Panel will deliver its final report and recommendations to the minister for consideration in spring 2024.

Capital Maintenance and Renewal Program

Alberta's government is committed to maintaining existing units while continuing to invest in new homes. The Capital Maintenance and Renewal (CMR) Program provides funding to protect the integrity of the existing government-owned affordable housing portfolio through planned repair, replacement and maintenance. In 2023-24, \$40.3 million was spent in CMR investments, which included the completion of 684 projects and \$2.6 million was spent in CMR grants, which included the completion of 15 projects. By revitalizing outdated units, the ministry is providing safe, stable homes for Albertans in need.

In 2023-24, Alberta's government worked with housing providers across the province to identify affordable housing projects that required renovation and preventative maintenance. In November 2023, the government provided additional capital maintenance and renewal funding to respond to the need for increased funding. The funding was made available for projects such as replacing windows, repairing roofs and improving interior environments, to help bring units up to date and ensure they can continue to be used for years to come.

The department also prioritized funding for suite renewals to bring units back online and to keep existing units in good condition. This work covered renovations and emergency repairs to facilities to maximize the number of available units. Projects included replacing or repairing boilers, elevators, heating, ventilation and air conditioning (HVAC) units, electrical and safety systems, siding, windows, roofing, and more.

As an action under the Stronger Foundations strategy, the ministry conducted a thorough review of the CMR process and is developing a maintenance and redevelopment plan for all government-owned assets. Improvements to the CMR process in 2023-24 included consolidating similar work to improve approval timelines and simplifying the procurement process. This led to more competitive pricing and faster turnaround times of vacant suites – from three months to 33 days.

Implementation of the accepted recommendations from the CMR review from 2022-23 continued in 2023-24. The development of a maintenance strategy builds upon the changes started in 2022-23, under Stronger Foundations, to enhance governance, training for boards, standardizing templates and the implementation of the Asset Management Strategy.

Responding to housing emergencies

Wildfire support

During the 2023 wildfire season, the ministry provided the following support: East Prairie Metis Settlement was provided up to \$6.3 million to replace 14 homes and restore 11 others; and eight Housing Management Bodies (HMBs) were reimbursed for wildfire costs incurred totaling \$482,000. HMBs are organizations under the *Alberta Housing Act* that operate and maintain social housing accommodation and serve to meet the needs of their tenants.

COVID funding

In 2023-24, \$8.5 million in COVID-19 funding was provided to seniors' lodge operators in Alberta to help cover expenses related to extra staffing, cleaning supplies, personal protective equipment and revenue loss due to unit vacancies as a result of COVID-19 pandemic-related factors. 2023-24 marks the last year of ministry funding due to the end of public health orders in July 2022, decrease in reported infections and general return to pre-pandemic conditions and operations.

**Performance Measure 1.a:
Median time between when an Assured Income for the Severely Handicapped (AISH) application is ready for medical adjudication and an eligibility decision is made (in weeks)**

Prior Years' Results				2023-24 Target	2023-24 Actual
2019-20	2020-21	2021-22	2022-23		
2.6 ¹	5.9	9.1	11.6	9.0	4.3

Source: Treatment of Income (TOI) System

Note:

In 2019-20, several process improvements were implemented as part of a pilot with temporary support of additional adjudicators.

Description: The Assured Income for the Severely Handicapped (AISH) program provides financial and health benefits to eligible adult Albertans who have a permanent medical condition that prevents them from earning a living. AISH recipients may have a variety of disabilities, including physical, mental health and/or developmental disabilities. This performance measure captures the median time between when an AISH application is ready for adjudication (all documents required to confirm general and medical eligibility have been received from the AISH applicant) and when the medical eligibility decision has been made.

Rationale: This measure speaks to the ministry's efforts to remove red tape and enhance service delivery for low-income Albertans with a permanent disability.

Results and variance explanation: In 2023-24, the result for this measure was equal to 4.3 weeks, reflecting a decrease of 4.7 weeks from the 2023-24 target of 9.0 weeks, and a decrease of 7.3 weeks from the 2022-23 result of 11.6 weeks. This variance is largely due to the ministry's efforts to reduce staffing pressures with an increase of four AISH Adjudicator positions to support more timely eligibility decisions and more streamlined processes.

Performance Measure 1.b: Online Seniors Financial Assistance (SFA) Application Utilization

Prior Years' Results				2023-24 Target	2023-24 Actual
2019-20	2020-21	2021-22	2022-23		
N/A	N/A	25%	38%	35%	35%

Source: Seniors, Community and Social Services

Note:

The online SFA application method was introduced in March 2021. There are no historical results available to report prior to the 2021-22 period.

Description: This measure describes the percentage of first-time Seniors Financial Assistance (SFA) applications completed online out of the total first-time SFA applications received within a fiscal year. Online application methods include authenticated and non-authenticated applications. The measure excludes online applications from seniors who have previously applied through any method, and former Assured Income for the Severely Handicapped recipients who are automatically enrolled at age 65.

Rationale: This measure speaks to the ministry's efforts to reduce red tape and improve service delivery through fast and easy access, and efficiency in application and enrolment to SFA programs.

Results and variance explanation: In 2023-24, 35 per cent of total SFA applications received were completed online (7,644 out of 21,602 total first-time applications) which meets the target for the year. This result represents a decrease of 3 per cent compared with the 2022-23 result, which was higher than the target as a result of the January 2023 implementation of Alberta Affordability Payments. Seniors and eligible families could apply for affordability payments through their Alberta.ca account and many seniors chose to complete an online Seniors Financial Assistance application at the same time, increasing the proportion of online first-time applicants. The result of meeting the current target may be attributed to the ministry's efforts to promote and communicate online options to stakeholders in 2023-24. Albertans with MyAlberta Seniors accounts are able to apply for seniors financial assistance programs online, view and update banking and personal information, view payment and claim history, securely upload documents and check on the status of applications.

Performance Measure 1.c: New Affordable Housing Units and Rental Subsidies Available for Albertans with Low Income

Prior Years' Results				2023-24 Target	2023-24 Actual
2019-20	2020-21	2021-22	2022-23		
N/A	N/A	2,243	2,325	2,300	2,302

Source: Seniors, Community and Social Services

Note:

This measure was introduced in 2021-22. Due to variation in data collection and processing, comparable historical results are not available prior to this period.

Description: This measure reports on the number of new affordable housing units and new rental subsidies the ministry has funded or supported for Albertans in need within a fiscal year. The results of this measure include newly built, refurbished or upgraded (i.e., regenerated) affordable housing units and households supported under the Rent Supplement program.

Rationale: This measure is a direct reflection of progress made toward achieving the goal of supporting 25,000 more households by 2032-33 set out in *Stronger Foundations: Alberta's 10-year strategy to improve and expand affordable housing*.

Results and variance explanation: In 2023-24, the ministry delivered 2,302 new affordable housing units and new rental subsidies to Albertans with low income. The result is in line with the 2023-24 target of 2,300 units.

Affordable housing breakdown

	2022-23	2023-24
Newly built and regenerated units	415	641
Households supported though Rent Supplements	1,910	1,661

Outcome Two: Participation – Albertans participate in their communities through employment and other opportunities to reach their individual potential.

Seniors, Community and Social Services is committed to providing vulnerable Albertans opportunities to foster individual resilience, self-reliance and self-sufficiency. The ministry supports initiatives to connect Albertans to employment and community participation opportunities.

Key Objectives

- 2.1 Provide effective and targeted career and employment information services to improve employment maintenance and to connect Albertans experiencing underemployment and long-term unemployment to the labour market.**
- 2.2 Modernize and digitize supports and services for persons with disabilities to further support their participation in community life, and for families to promote the development of their children with disabilities.**
- 2.3 Continue to collaborate with Alberta’s Fetal Alcohol Spectrum Disorder (FASD) Service Networks to offer a continuum of supports for Albertans impacted by FASD.**
- 2.4 Promote awareness of and increase access to culturally sensitive supports and services for Indigenous persons with disabilities living both on- and off-reserve and on Metis Settlements.**

2.1 Provide effective and targeted career and employment information services to improve employment maintenance and to connect Albertans experiencing underemployment and long-term unemployment to the labour market.

Supporting Albertans to get back to work

The ministry’s programs support Albertans to find and keep jobs in their communities. This may include financial support, employment services, referrals, information on job fairs and workshops, as well as local labour market information. The goal is to help individuals and families gain independence by providing opportunities to enhance their skills to obtain employment.

In 2023-24, Seniors, Community and Social Services invested \$93.7 million in Career and Employment Information Services (CEIS), which included partnership-driven career and employment service centres that target underemployed and unemployed Albertans, including vulnerable and underrepresented populations in the labour market. Targeted employment services are provided for:

- youth to connect with job opportunities and obtain strategies to gain work experience;
- persons with disabilities to provide accessible equipment and tools, and strategies to disclose disabilities with employers and to gain employment experience;
- immigrants to access services in multiple languages;
- internationally educated professionals to secure employment and gain accreditation;
- Indigenous and Francophone individuals to connect to employment; and
- Albertans accessing the Income Support program.

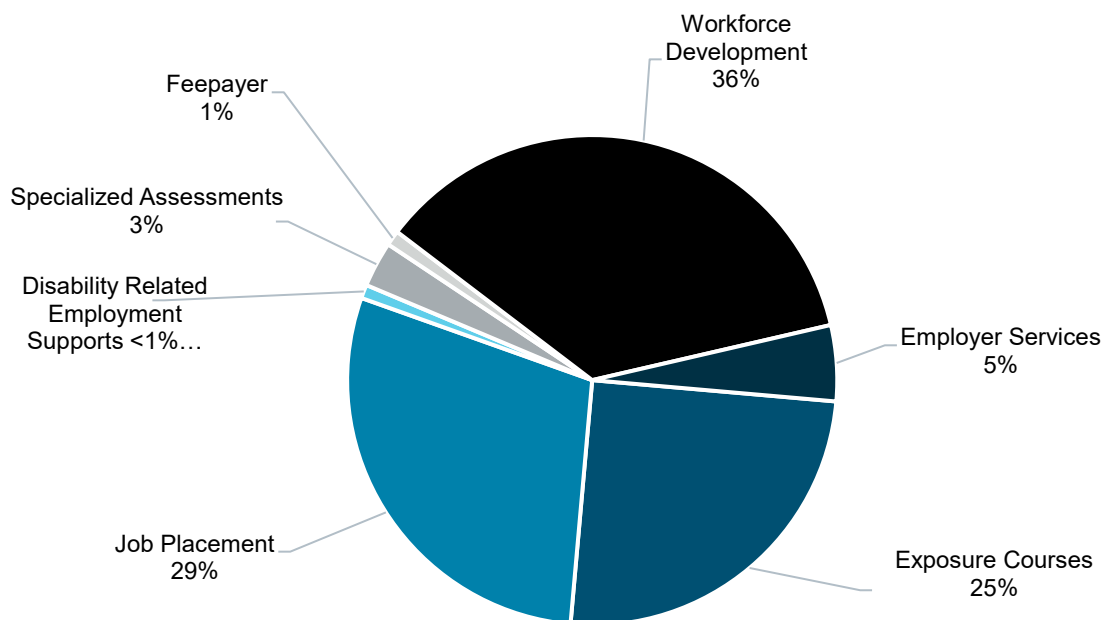
Alberta Supports Contact Centres (1-877-644-9992, www.alberta.ca/alberta-supports) provide Albertans with information on, and referrals to, career and training resources in their respective communities, including referrals to the department’s Career and Employment Consultants, contracted service providers and the alis.alberta.ca (alis) careers, learning and employment website.

Alberta Supports offers the following primary services:

Exposure Courses	provide job-ready individuals with funding for short-term courses to gain the certification and/or job-specific skills they need, such as first aid or basic computer skills.
Job Placement	helps individuals who have the knowledge, skills and attitudes needed for employment, but need support to develop or refine job search skills, make connections to employers and maintain employment.
Disability Related Employment Supports (DRES)	provides funds for assistive technologies and aids (e.g., specialized computer software) and assistive services (e.g., tutors and job coaches) and worksite modifications (e.g., wheelchair ramps).
Specialized Assessment	conducts an in-depth analysis of an individual’s educational, vocational, medical, intellectual and psychological capabilities. This is used to determine accommodations or supports required to enable them to find and maintain employment.

Feepayer	allows individuals to request continued regular Employment Insurance benefits while in training. Feepayers are responsible to pay for the costs of their training, including tuition, books and supplies.
Workforce Development	supports individuals who have encountered barriers obtaining or maintaining employment through employment development activities and paid work exposure.
Employer Services	support employers to find appropriate staff to meet their present and future workforce demands through the provision of employer services.

Career and employment information services accessed in 2023-24 (by percentage)¹



¹ Total does not equal 100 per cent due to rounding.

Virtual delivery of the primary services is offered to ensure access for individuals who may not otherwise be able to attend Employment Readiness Assessments and classes in-person, such as those with childcare or transportation challenges.

In 2023-24, Albertans accessed Career and Employment Information Services (CEIS) 100,513 times. Group activities such as job fairs, delivery events and workshops were accessed 492,928 times.

\$18.7 million of the funding for CEIS was used to provide employment services specifically for Albertans with disabilities. This funding supports the delivery of specialized assessments, employment development, job placements, workplace supports, Disability Related Employment Supports (DRES), workplace exposure and work maintenance supports.

The Work Outcomes Reporting Project (WORP) survey is conducted with individuals three months after they participated in CEIS. In 2023, the survey found that 78 per cent of Albertans were satisfied or highly satisfied with the services they received. 68 per cent of Albertans reported that

they had found employment three months after receiving CEIS (i.e., workshop, job placement, Exposure Course or DRES).

In 2023-24, the ministry was provided \$9.7 million from the [Alberta at Work](#) initiative to help Albertans develop new skills and grow their careers. The following projects were initiated using this funding:

- services for Albertans with autism that focus on technology solutions to support labour market participation;
- simulated worksite experiences for job seekers in areas of construction, hospitality, oilfield, water and vac truck operation, agriculture and landscaping;
- partnerships with employers to support retention and advancement of working Albertans;
- services for youth currently in care and young adults formerly in care to help them plan their future employment in partnership with Children and Family Services;
- services for Ukrainian evacuees to assist them to achieve employment success;
- services supporting single parents that require nonstandard working hours of childcare and other wraparound supports to remain in the workforce; and
- development of digital services for individuals with good literacy skills and provision of the assistance they need to find work in their chosen field.

Another cross-ministry project was initiated in partnership with Jobs, Economy and Trade and the First Nation Inuit Youth Employment Strategy (FNIYES), to provide culturally sensitive CEIS to Indigenous people living on reserve in Bearspaw First Nation, Chiniki First Nation, Goodstoney First Nation, and Tsuut'ina First Nation. Building upon the simulated worksite model, individuals will develop skills and build job capacity in the areas of carpentry apprenticeship, information technology and early childhood education. In 2023-24, the department continued to enhance the [alis](#) website with updated labour market information, new career advice content, new career planning tools, and improved functionality (e.g., enhancements to the Alberta Job Postings page and corresponding job alerts).

Enhancing employment focus

The Income Support program provides financial benefits to individuals and families who do not have the resources to meet their basic needs, including food, clothing and shelter. Income Support consists of two client categories: Expected to Work (ETW) and Barriers to Full Employment (BFE). The ETW category includes those who are searching for work, working but not earning enough income to meet their basic needs, or are temporarily incapable of working. The BFE category includes those who have multiple barriers or persistent mental or physical health challenges that make obtaining employment take longer and require more supports. Both ETW and BFE caseloads are composed of single individuals, single-parent families, couples with children and couples without children.

In 2023-24, the Income Support program experienced an overall increase in caseloads, supporting an average of 48,390 cases per month. This represents an increase of 4.4 per cent from the prior year. The average ETW caseload was 31,245, which is 10.3 per cent higher than 2022-23. Higher ETW caseloads are likely the result of a combination of factors including an increase in the overall population of Alberta, a higher unemployment rate in the province and increases in the cost of living, including food and housing. The average monthly BFE caseload decreased by 5 per cent over the past year to 17,145 from 18,041 in 2022-23.

Responsive and integrated service delivery

Seniors, Community and Social Services is committed to connecting Albertans with complex needs and vulnerabilities with the Income Support and Assured Income for the Severely Handicapped (AISH) programs to ensure their needs are addressed. These efforts include promptly identifying and supporting individuals who need in-person assistance at Alberta Supports sites and working closely with community-based organizations and agencies to provide coordinated services for Albertans. In January 2024, Income Support staff came together with other government ministries, programs and organizations at the newly established navigation and support centre, which is based out of the Hope Mission's Karis Centre in downtown Edmonton. Staff at the centre provide comprehensive services to homeless individuals leaving encampments, including access to financial supports and health benefits to help individuals move toward improved health and independence.

Updating client needs

During 2023-24, Income Support staff connected with ETW Income Support clients to determine if any changes in their personal circumstances had taken place, such as family status or income sources. Where appropriate, client responses were used to update benefit amounts and other supports. Additional focus was also given to support clients on the commitments and objectives identified in their action plans, including their training and employment readiness.

Southern Alberta Job Club

Ministry staff in southern Alberta worked directly with Albertans in 2023-24 to connect them to employment through a Job Club format where connections are made with employers in various communities. The Job Club has been largely successful in progressing clients to move off Income Support within two months. 41.6 per cent of clients left Income Support due to gaining employment and 4.0 per cent moved off Income Support due to employment training after participating in the Job Club.

Employment Services Contracting Framework Redesign

In 2023-24, Seniors, Community and Social Services began development of a new approach to service delivery ensuring stronger alignment between the needs of individuals and services available to them. This will support service providers to deliver a range of innovative services to meet job seekers' needs, including those with complex barriers to employment. The intent is to achieve stronger client outcomes, such as employment attainment, maintenance, or progress toward employment.

Alis website traffic

In 2023-24, the alis website had an estimated 5 million visits, 15.9 million page views and 47,000 combined hours of video views.

Alis also plays a significant role in Alberta's labour attraction efforts:

- 53 per cent of visits came from within Alberta.
- 18 per cent of visits came from elsewhere in Canada.
- 29 per cent of visits came from outside Canada.

Supporting employers*Employer Services Grants*

The ministry provides grants to employers across the province to support job design, recruitment, onboarding, retention, labour market information, employment promotion and referrals to resources. The intended outcomes of employer services grants include:

- a decrease in vacant, challenging-to-fill positions and a reduction of individuals relying on Income Support benefits;
- an increase in new hires and/or the retention of staff as a result of received services;
- increased employer awareness of the tools and resources available to them to assist with their workforce demands (both those provided as a part of the program as well as those that are external to it);
- increased employer knowledge and skills on recruitment, onboarding, training and retention that will help them to minimize costs while promoting inclusive hiring and ensuring skill shortages are met; and
- a growing network between employers and stakeholders such as service providers, community organizations, job seekers and associated ministries so that experience, knowledge and resources can be leveraged to employees, employers and jobseekers.

During 2023-24, over 4,500 employers accessed supports funded by the ministry to assist in meeting their workforce demands. The ministry also began exploring options to expand the service delivery areas and offer employer services in more northern rural communities.

Employer Engagement Training

In 2023-24, an innovative approach to stronger employer engagement and labour market connection was undertaken through a trial project to deliver Effective Employer Engagement (EEE) and Leading Employer Engagement (LEE) training. The trial project focused on enhancing the skills of service providers to improve employer engagement planning and outcomes. Service providers were selected to participate in the trial based on the demographics they serve, industry specialization and service delivery area to ensure representation from diverse populations and industries in both urban and rural settings.

Feedback from the trial project underlined the need for increased training of service providers to help them engage, build and sustain an employer network that will increase employment outcomes for Albertans. Outcomes of EEE and LEE training this year included:

- training delivered to 61 staff from 15 service providers; and
- 91 per cent of service provider participants indicated relevance of the training to their role, usability of learned skills and increased confidence in the creation of an effective employer engagement plan.

The impact on outcomes from the EEE and LEE training will be monitored as part of future expansion.

Supporting transportation needs

Many Albertans rely on public transportation to help them get to work, appointments and attend recreational activities. To help combat high inflation, Alberta's government introduced additional funding to provide low-income Albertans with more affordable access to transit service.

In 2023-24 the ministry provided \$16 million to 19 municipalities to support their low-income transit programs. Six new municipalities received funding this year, including Camrose, Leduc, Lethbridge, Red Deer, Spruce Grove and Hinton. This funding covered the cost of subsidizing the low-income transit programs.

2.2 Modernize and digitize supports and services for persons with disabilities to further support their participation in community life, and for families to promote the development of their children with disabilities

Improving supports and services for persons with disabilities

Persons with Developmental Disabilities (PDD) program modernization

The PDD program helps eligible adults plan, coordinate and access services to live as independently as possible in their communities. The program works with eligible adults to provide support services such as home living supports to help with daily activities, respite care, community access supports, education and employment supports, and specialized support to help with additional needs due to mental health and behavioural issues.

The ministry provided over \$1.2 billion funding for PDD in 2023-24. Program caseload increased to 13,401 adults in 2023-24 compared with 12,900 in 2022-23. This growth was influenced by:

- population growth which has shown an increase in individuals with disabilities in the general population;
- increasingly complexity of needs; and
- change in circumstances resulting in increased supports to address the emergent needs of individuals already on active caseload.

Numerous modernization initiatives to enhance consistency and improve the long-term integrity of the PDD program took place in 2023-24:

- A Statutory Oversight and Accountability Framework was developed to enhance clarity on the roles and responsibilities of the Statutory Director and delegates of the Family Support for Children with Disabilities (FSCD) and PDD programs. The framework also provides tools to increase program integrity and accountability and will be supported by staff training in 2024-25.
- In January 2024, a new web platform was launched for the PDD policy manual. This new platform improves accessibility and navigation to provide a more user-friendly experience for ministry staff and the public. The PDD policy manual can be found at www.alberta.ca/pdd-policy-manual.
- The detailed building design was completed for Parkdale Home, a 24-unit community-based residence for persons with developmental disabilities who have highly complex support needs. Construction is expected to begin in fall of 2024. For more information, go to www.alberta.ca/parkdale-home-stakeholder-engagement.
- The ministry began developing a new PDD online application, to be released in 2024. The new application will help create more consistent experiences for Albertans and ministry staff across

the province using a streamlined and secure platform. It will also speed up determination of eligibility for Albertans applying for the PDD program.

The Family Support for Children with Disabilities program modernization

The FSCD program is a legislated program that works with families of eligible children with disabilities to provide support and services based on each child and family's needs. It is a voluntary program that provides a wide range of proactive supports and services that are individualized to each eligible child and their family, such as counselling, respite and behavioral and developmental supports.

The goal of the program is for families to have the skills, support and resources required to care for and promote their child's development and participation at home and in their communities.

The ministry provided FSCD with \$227 million in funding in 2023-24. At the end of March 2024, the active FSCD caseload was 20,033 (over 15,100 families were provided with FSCD services in 2022-23). The factors influencing growth included:

- population growth in Alberta;
- an increase in the number of individuals with disability in the general population;
- increasingly complex needs of individuals accessing the program; and
- overall caseload growth.

A new online [FSCD application](#) platform was launched in July 2023 to improve the experience of families applying to the FSCD program and create efficiencies to reduce the time needed to review applications. With the new online application, Albertans can submit supporting documents for their application, save their application and return to it later to make any changes.

To ensure the platform was easy to use, it was developed with input from members of the FSCD Provincial Parent Advisory Committee and representatives from Inclusion Alberta, Autism Alberta, and Autism Calgary. Members were able to test the application and provide feedback to the government prior to launch.

The new platform has increased the number of applications being submitted with accurate and complete information and has sped up access to services for FSCD applicants. The overall timeline from the program receiving an application to an approved FSCD agreement decreased from 12 months at the beginning of 2023-24 to nine months by the end of the fiscal year.

Addressing FSCD program audit recommendations

In April 2022, Seniors, Community and Social Services accepted recommendations from the Auditor General's performance review of the FSCD program and is committed to addressing the findings of the audit. Actions taken in 2023-24 to address these recommendations and improve the experience of families accessing services through the program included:

- Improving and updating staff resources:
 - The department modernized the FSCD program with its new case information management system and online application. In January 2023, a digital version of the Family/Child Assessment of Needs (FCAON) tool, was implemented to support assessment and reassessment conversations between caseworkers and families.
 - Updated assessment guides were released to all staff in September 2023 and incorporated into the FCAON to promote decision-making consistency when staff are assessing needs and completing support planning with families.

- Tracking of delegation and associated training:
 - To confirm staff have completed core training and have the requisite skills and knowledge for positions, a centralized repository of delegation letters was created for all disability services delegated frontline staff.
- Statutory Oversight and Accountability Framework:
 - The ministry is finalizing a Statutory Oversight and Accountability Framework to enhance clarity on the roles and responsibilities of the Statutory Director and Delegates for the FSCD and PDD programs and to provide tools and mechanisms to increase program integrity and accountability.
 - Training to support this framework is also under development, with both the training and framework expected to launch in spring 2024.
- Enhanced training for FSCD:
 - The department piloted and implemented practice supervision training aimed at integrating legislation, policies and procedures into supervisor practices to enhance staff support.
 - In October 2023, 55 supervisors participated in a three-day in-person facilitated training session.
 - All FSCD staff training is monitored through a training completion reporting tool that tracks and confirms training related to role-specific training plans.
 - As of February 2024, 98 per cent of staff have completed required modules and the ministry is on track for 100 per cent completion by April 2024.

Together, these initiatives will increase consistency in the delivery of services and ensure staff have the tools, skills and knowledge to support families accessing FSCD and ensure legislation, policies and procedures are integrated into daily practice.

Improving access to supports for families

In 2023-24, the department implemented several improvements to increase access for families to FSCD:

- Starting July 2023, families eligible for FSCD can receive services like respite and counseling sooner, before an assessment is complete, through an agreement for Family Support Services.
- The department also implemented a new online application and case management system including a new assessment tool to improve the FSCD experience for families and staff and create consistency in practice.
- The program increased the use of multi-year agreements (MYAs) for up to three years, and removed the requirement for an annual assessment, to provide more predictability and continuity of services, as well as reduced administrative burden on families and caseworkers.
 - The number of MYAs has increased from 3 per cent of agreements in March 2023 to 32.8 per cent by March 2024.

The department also streamlined program requirements for families, such as:

- removing annual reassessments for Child Focused Services; and
- reducing requirements for multi-disciplinary team (MDT) reviews for specialized services. After implementing changes in August 2023, there was a 33 per cent reduction in MDT reviews between the second quarter of 2023-24 and fourth quarter of 2023-24.

Supporting people with disabilities through family resource centres

Family Resource Centres (FRC) help individuals with disabilities and their families to access and navigate the variety of disability supports and services available in Alberta.

Family Resource Centres in Alberta

Autism Society of Alberta
 Calgary
 Fort McMurray
 Lethbridge
 Crowsnest Pass
 St. Paul
 Chinook, Medicine Hat

Gateway Association
 Edmonton

Inclusion Alberta
 Grande Prairie

STEPS Society
 Red Deer

In 2023-24, Seniors, Community and Social Services provided over \$2.3 million to FRCs. This funding supported more than 2,025 families to access and navigate disability supports and services in their community. More than 3,019 individuals, family members or staff attended family resource centre workshops on a variety of topics such as abuse prevention and response protocol training, transition from government services and financial planning.

There are four FRCs offering in-person and virtual services to families in nine locations across Alberta and provide:

- assistance to families in understanding and utilizing services in their FSCD agreements;
- understanding and using the digital signature process and set up access to their Alberta.ca Account; and
- assistance in accessing reimbursement options including the FSCD Online Claims Reimbursement portal.

Red Tape Reduction

As part of the government-wide effort to cut red tape, the ministry streamlined its Notice of Appeal and Consent forms across ministry programs.

2.3 Continue to collaborate with Alberta’s Fetal Alcohol Spectrum Disorder (FASD) Service Networks to offer a continuum of supports for Albertans impacted by FASD.

Supporting Individuals with Fetal Alcohol Spectrum Disorder and their Families

Fetal Alcohol Spectrum Disorder (FASD) Service Networks

Fetal Alcohol Spectrum Disorder (FASD) is a lifelong disability, which may occur when a developing baby is exposed to alcohol during pregnancy. The Government of Alberta focuses on developing and delivering community-based solutions, making it easier for people affected by FASD to get the help they need, at any point during their life.

There are 12 regionally based [FASD Service Networks](#) delivering FASD awareness, prevention, assessment and diagnosis, and support services for individuals with FASD, their families, and caregivers across the province. These community-led and community-driven FASD Service Networks have each designed a model of service delivery to meet the unique needs of the individuals and families in their region. The continuum of services provided by the FASD Service Networks are respectful of community and cultural diversity, including First Nations, Métis, Inuit and immigrant populations.

In 2023-24 the department invested approximately \$25.5 million for FASD services and supports with an additional \$2.2 million invested to increase wages to better attract and retain frontline FASD workers who care for vulnerable Albertans. Approximately 5,500 individuals with FASD, their families and caregivers received supports and services through the FASD Service Networks in 2023-24.

Following the completion of a current state analysis, cross-ministry partners, strategic experts and FASD Service Network leadership were engaged in the development of the Alberta FASD Strategic Plan expected to be released in spring 2024.

On November 7-9, 2023, the Governments of Saskatchewan and Alberta, in partnership with the Canada FASD Research Network, co-hosted the Canada FASD Conference.

557 people attended 57 sessions hosted by a total of 177 presenters.

Prevention Conversation Initiative

The **Prevention Conversation** promotes best practices and training for engaging youth, women of child-bearing years, their partners and families, in conversations about the use of alcohol before and during pregnancy and the impact on the fetus. Through this initiative, approximately 6,800 Albertans participated in FASD training during 2023-24.

From November 21 to December 31, 2023, a Mocktails for Me campaign ran with the slogan – “My community supports me in an Alcohol-Free Pregnancy.” During this campaign, over 5,000 Albertans interacted with the social media posts seeking additional information about FASD.

2.4 Promote awareness of and increase access to culturally sensitive supports and services for Indigenous persons with disabilities living both on- and off-reserve and on Metis Settlements.

Supporting Indigenous Albertans with disabilities

FSCD awareness efforts

The Family Support for Children with Disabilities (FSCD) program is available to children with disabilities and their families across Alberta, including families living on reserve and in Metis Settlements.

In 2023-24 the ministry continued to meet with Indigenous communities across the province to increase awareness about FSCD supports for children with disabilities and their families on reserve. The department worked with Kee Tas Kee Now Tribal Council (KTC) to explore a pilot of a client services coordinator position aimed at increasing awareness of FSCD services and addressing barriers families have accessing the program. The client services coordinator pilot is anticipated to begin in early 2024.

During 2023-24, the FSCD program supported 584 Indigenous children with services costing \$3.9 million. Of these children, eight were known to reside on reserve with a total service cost of \$373,000.

Advocating for PDD services on reserve

First Nations community members have raised concerns to the ministry that families who have a child with a disability can access FSCD services on reserve until they turn 18 but must choose between their adult child living without support in their community or having them leave their home, family, community and culture to access PDD services.

As the federal government is responsible for funding social services for Indigenous individuals, including services for adults with disabilities living on reserve, the minister continued to advocate to the federal government for PDD services to be available on reserve.

Impact of funding for Parent Child Assistance Program (PCAP) in First Nations communities

The Parent Child Assistance Program (PCAP) provides specialized and holistic support to women who are pregnant or who have recently given birth and have used alcohol and/or drugs during their pregnancy.

The goal of this program is to prevent future births of children from prenatal exposure to alcohol or drugs and focuses on addressing the needs of mothers by providing direct support and connections to required community services. PCAP services are available throughout Alberta with six First Nations specific programs that serve more than 12 First Nations.

The ministry provided \$972,000 to the FASD Service Networks for Parent Child Assistance Program (PCAP) services in First Nations Communities. This funding supported more than 100 mothers during 2023-24. For details on the Alberta PCAP Council, see alberta-pcap.ca.

**Performance Measure 2.a:
Percentage of participants employed after receiving Career and Employment Information Services: workshops, exposure courses, job placements, and Disability Related Employment Supports**

Prior Years' Results				2023 Target	2023 Actual
2019	2020	2021	2022		
66%	61%	66%	75%	65%	68%

Source: Work Outcomes Reporting Project Survey

Description: Career and Employment Information Services (CEIS) helps Albertans to understand the labour market, to make informed career decisions, develop realistic education, training and employment plans and to prepare for, find and maintain work. This performance measure captures the proportion (per cent) of former CEIS clients who found employment within three months after completing one of the following CEIS services: Exposure Course, Job Placement, Workshop, and Disability Related Employment Supports (DRES).

Rationale: This performance measure assesses the impact of CEIS on employability of CEIS clients. The measure includes the following services: workshops, exposure course, job placement, DRES, and workforce development training. They do not include assessments or other service types not surveyed via Work Outcomes Reporting Project (WORP).

Results and variance explanation: Employment rates among those receiving CEIS have historically aligned with employment rates in the general population. Between May 2020 and July 2022, Alberta's unemployment rate fell from 15.5 per cent (peak) to a low of 4.9 per cent. This resulted in increased employment reported by CEIS clients from 2021 to 2022 and can be explained by increased labour market activity as the province continued to emerge from the COVID-19 pandemic. Since then, Alberta's unemployment rate has seen a slow upward trend, reaching 6.2 per cent as of January 2024, which helps explain the percentage change of clients employed in 2023.

The Work Outcomes Reporting Project (WORP) survey is conducted with individuals three months after they participated in CEIS. In 2023, the survey found that 78 per cent of Albertans were satisfied or highly satisfied with the services they received. 68 per cent of Albertans reported that they had found employment three months after receiving CEIS (i.e., workshop, job placement, Exposure Course or DRES).

Other factors besides CEIS that could have an impact on the measure include fluctuating unemployment rates across the province and availability of jobs that are compatible with CEIS clients' work skills and experience. Though survey responses are weighted to align with the demographic characteristics of those receiving CEIS, there may be other systematic ways in which those responding differ from those who do not. Those who report being employed within three months may not have been employed at the time of survey.

Outcome Three: Inclusion – Alberta's communities provide a sense of belonging and foster resiliency for individuals and families.

The Government of Alberta continues to support the work of community and civil society organizations to create stability for vulnerable Albertans and increase inclusion in their communities. Seniors, Community and Social Services works with community partners and civil society to identify pressing social issues and address these challenges. The ministry also collaborates with civil society organizations, municipalities, Indigenous communities and other governments to create more inclusive communities.

Key Objectives

- 3.1 Implement the Family and Community Support Services Accountability Framework to support municipalities and Metis Settlements to design and deliver preventive social programs which help to address the key social issues facing Albertans.**
- 3.2 Plan and deliver initiatives and programs that support aging well at home and in community by collaborating with community-based seniors-serving organizations, health and other sectors, and all orders of government.**
- 3.3 Raise awareness on matters relating to persons with disabilities through the Premier's Council on the Status of Persons with Disabilities and the Office of the Advocate for Persons with Disabilities.**
- 3.4 Promote the prevention of family and sexual violence and elder abuse by raising awareness, supporting coordinated community responses, and system coordination.**
- 3.5 With support from the Premier's Council on Charities and Civil Society, expand civil society capacity to address emerging social issues and improve supports for Albertans.**

3.1 Implement the Family and Community Support Services Accountability Framework to support municipalities and Metis Settlements to design and deliver preventive social programs which help to address the key social issues facing Albertans.

Enhancing community well-being with Family and Community Support Services

The Family and Community Support Services (FCSS) program is a partnership between Seniors, Community and Social Services, participating municipalities and Metis Settlements to design and deliver locally-driven preventive social programming that helps meet the changing needs of vulnerable Albertans and support the well-being of our province's diverse communities.

FCSS follows an 80/20 funding model, where Seniors, Community and Social Services provides up to 80 per cent of the funding and the municipality or Metis Settlement contributes a minimum of 20 per cent. In 2023-24, the ministry invested \$104.3 million in the FCSS program, a \$4.7 million increase from 2022-23.

More information about the FCSS program and examples of programming can be found here: www.alberta.ca/family-and-community-support-services-fcss-program.

The FCSS Accountability Framework came into effect in January 2023. The Framework guides local FCSS programs and the ministry in designing and delivering preventive social services that meet Albertans' needs now and into the future.

The key elements of the FCSS Accountability Framework are:

- a common definition of prevention to guide both local FCSS programs at the municipal level and the wider provincial FCSS grant program;
- direction on provincial prevention priorities and strategies to help guide the work of local FCSS programs;
- a clear governance structure with roles and responsibilities for the province and participating municipalities and Metis Settlements; and
- an outcomes model and key performance measures to demonstrate the impact and value of FCSS in supporting prevention.

The work to implement the Framework in 2023-24 included establishing the FCSS Steering Committee. This committee will support ongoing engagement and partnership and to strengthen the collaborative nature of the FCSS program. The FCSS Steering Committee includes representation from the Family and Community Support Services Association of Alberta, Alberta Municipalities, Rural Municipalities of Alberta, Metis Settlement General Council, and cross ministry partners.

The FCSS Accountability Framework can be found here: open.alberta.ca/publications/family-and-community-support-services-accountability-framework.

3.2 Plan and deliver initiatives and programs that support aging well at home and in community by collaborating with community-based seniors-serving organizations, health and other sectors, and all orders of government.

Supporting organizations aiding senior's independence and well-being

Healthy Aging Alberta

Since 2018, the Government of Alberta has worked with community leaders to support the development of a community-based senior serving (CBSS) sector in Alberta. Much of this work is conducted through Healthy Aging Alberta (HAA), an evolving network of CBSS organizations and allies with the United Way of Calgary and Area serving as the backbone organization. In 2023-24, the ministry provided \$420,000 to the United Way to continue coordinating HAA.

HAA supports Albertans to age well at home by facilitating the following work across the province:

- delivery of in home non-medical supports to seniors across the province based on the need in a community; and
- capacity building within the CBSS sector in Alberta through leadership, partnerships, community projects, resource mobilization, workforce planning, and using a co-creation approach with government to address issues that are important to seniors.

In 2023-24, the ministry provided HAA with \$550,000 of funding to expand its Alberta Home Supports Provincial Model Program to support an additional five communities to deliver non-medical home services to seniors. This funding was part of the Alberta Continuing Care Transformation by Alberta Health.

During the year, HAA continued to deliver transportation services to seniors and persons with disabilities in rural communities where other transit programs do not exist. This program started in 2022-23 with funding from the Low-income Transit Pass program. Seven rural communities began programs in 2023-24, with additional communities to follow in 2024-25.

Collaborative Online Resources and Education

Collaborative Online Resources and Education (CORE) was launched in 2020 by HAA. It is designed to support the work of the CBSS sector by providing a digital space to share knowledge, capacity-building opportunities and support collaboration between users on common issues or aligned priorities. As of October 2023, CORE has more than 5,388 users from across the province. The ministry also distributes government information to CORE users on upcoming events (such as Seniors' Week or Minister's Senior Service Awards), program updates and information.

Connecting seniors with support services

The pandemic demonstrated a gap in access to and coordination of non-medical social supports in Alberta. In 2023-24, to expand upon existing initiatives, a total of \$1.65 million was granted to three organizations to build and maintain social prescribing referral pathways and provide non-medical home supports to seniors. Edmonton Seniors Coordinating Council received \$750,000, Carya/The Way In Network received \$600,000, and the Golden Circle Senior Resource Centre received \$300,000. This funding was part of the Alberta Continuing Care Transformation by Alberta Health.

Expanding referral pathways involves increasing the sources from which individuals can be referred to these services beyond traditional healthcare providers like doctors. This could include other healthcare professionals, non-healthcare professionals and self-referral mechanisms, as well as community organizations and networks.

Innovative solutions for an aging population

Approximately 170,000 seniors in Alberta have a caregiving role, and are at risk of social isolation, financial, physical and mental health issues. 2023-24 represents year two of an innovative three-year grant funding agreement between Seniors, Community and Social Services and Caregivers Alberta who provide resources, support and education to help Albertans provide care to their family members or friends.

In April 2023, work began on developing a Seniors Serving Caregiver Ambassador program. Through the program, seniors who are caregivers are connected with supportive services and wellness opportunities in their own communities by volunteer Seniors Caregiver Ambassadors.

Recruitment and training of volunteer ambassadors was challenging particularly in rural areas due to the varying comfort levels volunteers have with technology and sometimes limited access to internet. Partnerships with local libraries and FCSS offices to provide computer and internet access for volunteers to complete their training was successful, and in January 2024, the program was successfully launched.

3.3 Raise awareness on matters relating to persons with disabilities through the Premier's Council on the Status of Persons with Disabilities and the Office of the Advocate for Persons with Disabilities.

Advocating for Albertans with disabilities

Office of the Advocate for Persons with Disabilities

The Advocate for Persons with Disabilities, Greg McMeekin, JD, and the staff of his office (the OAPD) represent the rights, interests and well-being of Albertans with disabilities. The OAPD builds relationships with community members to understand the issues and concerns they face every day.

A total of 2,505 cases were handled by the OAPD in 2023-24. The three main issues raised by Albertans contacting the OAPD were primary education, legal resources for appeals, and communication challenges with Government staff. Other issues identified in 2023-24 through the ministry's two disability advisory agencies include food and income insecurity, housing, and access to supports and services across Alberta for seniors.

In December 2023, the Advocate shared a report with the Minister of Seniors, Community and Social Services about the findings from the broad engagement on the topics of accessibility and accessibility legislation. The OAPD continues to engage with stakeholders to understand the current state of accessibility in Alberta.

For more information about the Office of the Advocate for Persons with Disabilities, go here: www.alberta.ca/advocate-persons-disabilities.

Premier's Council on the Status of Persons with Disabilities

The council was established in 1988 under the *Premier's Council on the Status of Persons with Disabilities Act* and is responsible for providing advice to all government departments regarding opportunities for full and equal participation of persons with disabilities in the life of the province.

In 2023-24, the council provided advice to three ministries (Seniors, Community and Social Services, Addictions and Mental Health, Indigenous Relations) and to Elections Alberta.

Three key areas of focus included resources and access, employment and training, and awareness and knowledge of disabilities to reduce stigma. The council has identified that there is a need to increase resources and enhance access for the disability community, such as system navigation, housing, and accessing services. The council also recognizes the importance of training and work for persons with disabilities, including identifying gaps in educational support, funding, and employment challenges.

The annual Premier's Council Awards publicly acknowledge the efforts and accomplishments of individuals, groups, businesses and organizations to develop barrier-free, inclusive communities in Alberta. In 2023-24, four awards were presented to individuals.

For more information about the council and the Premier's Council Awards, go here: www.alberta.ca/premiers-council-status-of-persons-with-disabilities.

United Nations International Day for Persons with Disabilities (IDPD)

- The council provides small grants to communities across Alberta to support celebrations acknowledging the United Nations International Day for Persons with Disabilities.
- In 2023-24, the council provided 16 grants to celebrate IDPD events on and around December 3, 2023.

3.4 Promote the prevention of family and sexual violence and elder abuse by raising awareness, supporting coordinated community responses, and system coordination.

On June 9, 2023, the government announced new ministry structures. As a result, reporting related to the prevention of family and sexual violence became the responsibility of the Ministry of Children and Family Services.

Implementing Alberta's elder abuse prevention strategy

In Alberta, an estimated one in 10 seniors is a victim of elder abuse. Elder abuse comes in many forms, and whether it be neglect, violence, or emotional, psychological or financial abuse, every Albertan can play a part in stopping it.

Seniors, Community and Social Services is focused on addressing elder abuse in Alberta and continues to work closely with community partners to implement the five-year elder abuse prevention strategy. Key actions taken to implement the strategy in 2023-24 included:

- supporting the development of resources and training awareness materials for seniors of African descent through a grant to Africa Centre;
- undertaking a prevalence study to better understand the rates of elder abuse in Alberta;
- funding a network of coordinated community responses and elder abuse case managers through a grant to the Alberta Elder Abuse Awareness Council (AEAAC);
- enhancing funding for two elder abuse shelters in Edmonton and Calgary; and
- launching the Safe Spaces program, to enhance access to safe spaces for seniors fleeing abuse in rural Alberta and Indigenous communities.

For more information about the elder abuse prevention strategy, go here: www.alberta.ca/elder-abuse-prevention-strategy.

National Action Plan to End Gender Based Violence

In July 2023, Alberta successfully negotiated a funding agreement with Women and Gender Equality (WAGE) Canada for the implementation of the National Action Plan to End Gender Based Violence, led by the ministry of Arts, Culture and Status of Women. The National Action Plan aligns with the Alberta government's work underway for the Elder Abuse Prevention Strategy.

In 2023-24, Seniors, Community and Social Services utilized just over \$500,000 from National Action Plan funding to implement the goals and actions in the Elder Abuse Strategy. This included:

- conducting the “Elder Abuse Happens” awareness campaign;
- supporting the development of resources and training materials for diverse communities through a grant to Carya;
- enhancing support to Indigenous communities by funding Indigenous Resource Liaisons in Northern and Southern Alberta;
- enhancing education and training opportunities for service providers by supporting an education coordinator position at the AEAAC; and
- working with community organizations to support the development and implementation of the Safe Spaces program.

Preventing elder abuse through coordinated community responses

Through the Coordinated Community Responses (CCR) program, local service providers are developing community-specific, multidisciplinary approaches to preventing and addressing elder abuse. Examples of supports include counselling, dispute resolution, legal aid, crisis response, health services, shelter services, safe and affordable housing, court support and financial assistance.

In 2023-24, the department provided \$800,000 to the Alberta Elder Abuse Awareness Council (AEAAC) to support 13 CCRs from both rural and urban areas across the province. Case managers in these CCRs worked with over 170 older adults across the province during the year.

Follow up surveys with older adults who worked with case managers indicated the results in the following graph.

2023-24 survey results for older adults who worked with elder abuse case managers



For more information on CCRs and how to develop one in your community, go here: www.alberta.ca/coordinated-community-response-to-elder-abuse.

Supporting the safety of seniors through elder abuse shelters and the safe spaces program

Alberta's elder abuse shelters have experienced an increase in demand in recent years. In 2023-24, these shelters admitted 57 clients and responded to more than 1,400 calls for information and support.

In response to a surge in demand, the ministry provided a total of \$1.5 million to Unison (formerly Kerby) Elder Abuse Shelter in Calgary and Sage Seniors Safe House in Edmonton for operational funding and to provide intensive case management supports. This is an increase of \$725,000 from 2022-2023 that enabled Unison Elder Abuse Shelter to add five additional beds to a total of 14. Sage Seniors Safe House has a total of seven beds and increased funding also supported the creation of four new transition suites to meet the unique needs of older adults fleeing abuse.

Safe Spaces Program

While there are dedicated shelter spaces in Edmonton and Calgary, supports for seniors fleeing abuse in rural and Indigenous communities in Alberta are minimal. Adding to this challenge is the reality that seniors often do not want to leave their home community to access shelter in Edmonton or Calgary.

In 2023-24, to address this gap in services, the ministry partnered with the Alberta Elder Abuse Awareness Council (AEAAC) to develop and administer a new Safe Spaces for Seniors program to enhance the safety of older adults by ensuring that seniors fleeing abuse in rural and Indigenous communities have access to shelter space.

The program approach builds on the existing Coordinated Community Responses (CCRs) program and will utilize vacant spaces in seniors' lodges to shelter seniors escaping abuse. CCR case managers will work with local seniors' lodge housing management bodies to find an appropriate suite for seniors experiencing abuse who are in need of shelter.

\$225,000 was distributed by the ministry to the AEACC in 2023-24 and an initial call for proposals occurred in February 2024.

3.5 With support from the Premier's Council on Charities and Civil Society, expand civil society capacity to address emerging social issues and improve supports for Albertans.

Expanding civil society capacity

The Premier's Council on Charities and Civil Society (the Council) provides independent advice to government on its relationship with civil society organizations addressing pressing social issues across Alberta.

In August 2023, the Council published the *Building Momentum for Social Impact* report based on an engagement of 44 civil society partners conducted in fall 2022. The report highlighted the importance of collaboration in supporting civil society capacity-building, particularly in areas such as organizational and workforce capacity, research and data, and financial sustainability. The Council met in November 2023 to review their mandate and set strategic priorities for 2024-26.

Since 2020-21 the ministry's Civil Society Fund (CSF) has provided one-time grants to 99 organizations across the province. The grants are for up to two years and are intended to expand

the capacity of recipient organizations to address social issues facing Albertans. In 2023-24, the 21 organizations who received CSF grants in year one (2020-21) submitted their final reports to the ministry. The reports outlined how the funding supported capacity building in their organizations.

Highlights of final reports from year one Civil Society Fund recipients

Civil Society Organization	Project Title and Description
Above and Beyond Caregivers Association	<p><i>A Resource Guide Online Directory of Support Staff</i></p> <p>Project developed a provincial online directory of disability support workers to help individuals and their families find caregivers they need and educational supports for caregivers.</p>
Alberta Community & Co-operative Shared Services (ACCESS)	<p><i>ACCESS Online Platform</i></p> <p>Project developed an online platform where civil society organizations can access a range of shared services such as human resources, to build capacity, minimize costs through economies of scale, and increase efficiency and service delivery integration.</p>
Buckspring Foundation (#NotInMyCity)	<p><i>Alberta Human Trafficking Data Portal Project</i></p> <p>Project developed and implemented a human trafficking database to improve tracking, data collection, reporting and service delivery to vulnerable populations.</p>
Pro Bono Law Association (PBLA)	<p><i>Digital Transformation of Court-Based Programs</i></p> <p>Project developed a virtual program management platform that increases supports for self-represented litigants through improved volunteer management, client intake, communication, legal documentation, and reporting.</p>
Social Venture Partners (SVP)	<p><i>Capacity-building Resource Teams Pilot Project</i></p> <p>Project created networks of private-sector volunteers and a training curriculum to prepare volunteers to build civil society organizations' capacity in areas such as finance, social enterprise, mergers and strategic partnerships.</p>
Alberta Weekly Newspapers Association (AWNA)	<p><i>Addressing the Local News Gap and How Geography Impacts Media Usage</i></p> <p>Project studied the use of newspapers in rural communities to assess their role in keeping communities connected. It also funded nine internships for Mount Royal University journalism students to support Aboriginal storytelling and journalism.</p>

In the fall of 2023, the department launched a third-party evaluation of projects funded in year one of the CSF. The evaluation included analysis the interim and final project reports and involved interviews with staff from 14 funded organizations and the ministry. Pending the results of this evaluation, a targeted approach to identifying grant recipients was taken in 2023-24. Of the \$3 million allocated in Budget 2023, \$1.52 million was provided to nine organizations to support one-time projects or initiatives. The remaining \$1.48 million was reallocated to other ministry priorities.

For more information on the Council, go here: www.alberta.ca/premiers-council-on-charities-and-civil-society.

For more information on the Civil Society Fund, go here: www.alberta.ca/civil-society-fund.

**Performance Measure 3.a:
Satisfaction of families/guardians of clients accessing the Persons with
Developmental Disabilities program that services are helping the client to be a part
of their community (biennial survey)**

Prior Years' Results ¹				2023-24 Target	2023-24 Actual
2014-15	2016-17	2019-20	2021-22		
86%	89%	88%	86%	88%	N/A ²

Source: Persons with Developmental Disabilities (PDD) Family and Guardian Survey

Notes:

1. Only prior years with surveys conducted are represented.
2. The 2023-24 survey was postponed to fall 2024 to adjust the survey questions to align with program process improvements.

Description: The Persons with Developmental Disabilities (PDD) program provides supports to over 13,400 adults with developmental disabilities in Alberta. The services funded by the PDD program are an important mechanism for achieving successful outcomes for individuals. Families and guardians' opinions regarding these services, as measured by the biennial PDD Family/Guardian Satisfaction Survey, are important tools for assessing performance and making continuous improvements.

This performance measure assesses the satisfaction of families/guardians of adults accessing the PDD program that services are helping the client to be a part of their community. It is determined by the percentage of positive responses given to the survey statement: services help them to be part of the community as much as they want to be.

Rationale: This measure speaks to the ministry's commitment to increase inclusion for people with developmental disabilities in their communities.

Results and variance explanation: The results for 2023-24 are not available due to the postponement of the biennial survey to review the survey questions in order to:

- engage with guardians, individuals and stakeholders such as the Premier's Council for Status of Persons with Disabilities to assess if questions are properly targeted; and
- inform development of a new survey inclusive of individuals.

The most recent result from 2021-22 showed that 86 per cent of families and/or guardians (public and private) responded positively indicating PDD services helped the person with a developmental disability to be part of the community. This result was three per cent below the 2021-22 target and two per cent below the 2019-20 result.

Performance Indicator 3.b: Seniors' Sense of Belonging to local Community

Prior Years' Results

2018	2019	2020	2021	2022
73.9%	75.9%	73.4%	72.2%	71.3%

Source: Statistics Canada, Canadian Community Health Survey.

Note:

The CCHS is typically conducted between January and December of the survey year. Data is collected annually, and results lag by one year.

Description: This indicator tracks the percentage of Albertans aged 65 and older who report a somewhat strong or very strong sense of belonging to their local community at the time of the Canadian Community Health Survey.

Rationale: This indicator is a proxy for social inclusion and community connectedness, and ties directly to the ministry's work related to social isolation, age-friendly communities, addressing ageism, and aging in community. It provides context on seniors' engagement with local community and their quality of life in Alberta.

Results and variance explanation: In 2022, Alberta seniors reporting a somewhat strong or very strong sense of belonging to local community decreased by 0.9 percentage points from 2021, to 71.3 per cent. This is the lowest result observed over the past five years. This decrease may be due to seniors' experiences with social isolation, loneliness and anxiety resulting from the impact of COVID-19 public health restrictions at the time.

Seniors have a higher reported sense of belonging compared with Albertan adult age cohorts (somewhat strong or very strong sense of belonging age 18 to 34 was 58.3 per cent; age 35 to 49 was 64 per cent; age 50 to 64 was 60.6 per cent).

Access to data for this indicator lags by approximately one year and is dependent upon ongoing data collection and analysis by Statistics Canada. 2023 results are anticipated in November of 2024.

Performance Measure and Indicator Methodology

Performance Measure 1.a:

Median time between when an Assured Income for the Severely Handicapped (AISH) application is ready for medical adjudication and an eligibility decision is made (in weeks)

This performance measure captures the median time (in weeks) between when an AISH application is deemed ready for medical adjudication (the applicant has met all the criteria for general eligibility and submitted all documents required to determine their medical eligibility) and when the medical eligibility decision is made.

The information needed to generate this performance measure is captured in the Treatment of Income (TOI) system. Both the dates when an application is deemed ready for adjudication and when a medical eligibility decision is made are entered into the TOI system. The result for this measure is generated in four steps using computer scripts:

1. Identify all medical eligibility decisions that were made in a given fiscal year.
2. Determine the time it took to reach the individual medical eligibility decisions (from when the applications were deemed ready for adjudication to when the medical eligibility decision was made).
3. Arrange the time it took to reach the individual eligibility decisions from least to greatest.
4. Obtain the result for the performance measure by identifying the middle value (if there is an odd number of eligibility decisions) or by calculating the average of the two middle values (if there is an even number of eligibility decisions).

Source: Treatment of Income (TOI) System

**Performance Measure 1.b:
Online Seniors Financial Assistance (SFA) application utilization**

Data for this measure is collected by the Seniors Program Delivery Branch in the Seniors Division. The result for this measure is calculated by dividing the total number of first-time applications received online (numerator) by the total number of first-time applications received (denominator). Online application methods include authenticated and non-authenticated applications. Authenticated refers to Seniors' Financial Assistance (SFA) applications made online using an Alberta.ca verified account. Non-authenticated refers to SFA applications made online using the in-browser fillable form. The measure excludes online applications from seniors who have previously applied through any method, and former Assured Income for the Severely Handicapped recipients who are automatically enrolled at age 65.

First-time SFA application includes applications made online and applications submitted by mail, fax, and hand-delivered. Applications received via any of the paper methods are uploaded and attached to an applicant's file as an electronic record. Data related to the application, including the method of application, is stored in the applicant's file in the Alberta Seniors Benefit database. Data is extracted by a query against the database for first-time SFA applications received within the fiscal year. The query results are analyzed to confirm the total number of first-time applicants, and the total number of first-time applicants who applied using the online options in the fiscal year.

Information on SFA application method is regularly shared and monitored by the Seniors Program Delivery Branch.

Source: Seniors, Community and Social Services, Alberta Seniors Benefit database

**Performance Measure 1.c:
New affordable housing units and rental subsidies available for Albertans with low income**

Data for this measure is collected by the Housing Operations and Housing Capital Program branches in the Housing Division. The result for this measure is calculated in three steps:

1. Calculate the total number of new affordable housing units by adding the total number of newly built units and the total number of regenerated units completed in a fiscal year.
 - Affordable housing is defined as rental housing for persons in “core housing need” and provided on a rent-g geared-to-income basis (i.e., the amount of rent to be paid by tenants is based on the amount of income earned, often as a percentage of the tenants’ income). A household is considered in “core housing need” if it falls below at least one of the adequacy, affordability, or suitability standards, and spends 30 per cent or more of its total before-tax income on housing.
 - A newly built unit is defined as one new unit of housing that has been built within a larger structure such as a house, apartment, mobile home, or group of rooms where a person or family eat, live, and sleep.
 - A regenerated unit is defined as an existing unit of housing that has undergone a significant refurbishment to improve the interior and/or exterior and upgrade the unit. Upgrading can apply to finishes, materials and/or have the housing comply with building codes or meet/exceed current standard minimums. The existing unit has been built within a larger structure such as a house, apartment, mobile home, or group of rooms where a person or family eat, live, and sleep.
 - The number of new and regenerated affordable housing units are based on completed capital projects. Units are recognized as completed when the occupancy permit has been issued. Capital project information is tracked and retained in the internal HOME system.
2. Calculate the total number of rental subsidies by subtracting the total number of households supported through the rent supplement program at the start of the fiscal year (April 1) from the total number of households supported through the rent supplement program at the end of the fiscal year (March 31).
 - The number of households assisted through rent subsidies is based on incremental change in households supported through the Rental Assistance Benefit, Temporary Rental Assistance Benefit and the Private to Landlord Rent Supplement programs.
 - Information on rental subsidies is provided by housing management bodies. This information is added to the internal HOME system following a validation process.
3. Calculate the entire inventory of affordable housing added in a fiscal year by adding the subtotal from step one (total number of new affordable housing units) and the subtotal from step two (total number of rental subsidies).

Source: Seniors, Community and Social Services; HOME system

**Performance Measure 2.a:
Percentage of participants employed after receiving Career and Employment
Information Services (CEIS): workshops, exposure courses, job placements, and
Disability Related Employment Supports**

The data for the metric is collected through the Work Outcomes Reporting Project Survey, which is conducted monthly by an independent consultant.

Participants for the survey are selected by using stratified random sampling method applied to former CEIS clients three months after they had received CEIS (Exposure Course, Job Placement, Workshop, or Disability Related Employment Supports (DRES). However, a census approach is applied when the program leaver population size is small. The survey is either completed online or by phone.

This performance metric is based on the answers given to the following two questions:

1. What is your current main activity
2. Have you been employed at any time since you participated in CEIS?

The performance metric for each calendar year (January 1 – December 31) is calculated by dividing the weighted sum of the number of participants employed (i.e. “employed” or “self-employed” to Q1, or “Yes” to Q2) by the weighted sum of the responses for all program participants who left the program between September 1 to August 31 in the following year.

These CEIS clients are surveyed during the calendar year period (between January 1 and December 31). The results from the random sample are weighted to represent the population of all program participants more accurately.

Source: Income Support Work Outcomes Reporting Project Survey

**Performance Measure 3.a:
Satisfaction of families/guardians of clients accessing the Persons with
Developmental Disabilities program that services are helping the client to be a part
of their community (biennial survey)**

The Persons with Developmental Disabilities (PDD) Family/Guardian Survey collects data for this performance measure. This survey is conducted biennially.

Survey administration is typically between November and December biennially. All guardians (often family) of adults with developmental disabilities who received PDD services as of October in the reporting year are invited to participate in the survey.

Guardians with valid email addresses receive an email from the ministry inviting them to participate in the PDD Family / Guardian survey. The email includes a link to the survey and a toll-free number guardians can call to complete the survey over the phone. Guardians without email addresses and/or phone numbers receive an invitation by mail to participate in the survey via a phone call or mail. Guardians who do not complete or schedule an appointment to complete the survey receive follow-up calls until a minimally acceptable number of responses are obtained for each Alberta region (South, Calgary, Central, Edmonton, Northwest, and Northeast) and the Office of the Public Guardian and Trustee. Before completing the survey, respondents are told of the survey's intention, voluntary nature of their involvement and confidentiality of the information they will provide. Any respondent who requests to be contacted at a more convenient time is accommodated.

This performance measure is derived based on the level of agreement with the following statement:

“Overall, I am satisfied that the person’s services help him/her to be a part of the community as much as he/she wants to be.”

For this statement, respondents select from a scale with the following response options: *strongly agree, agree, somewhat agree, somewhat disagree, disagree, strongly disagree, don’t know, and does not apply.*

The performance measure is calculated by dividing the total number of “agree responses (*strongly agree, agree, and somewhat agree* responses) by the total number of respondents and then multiplying the quotient by 100. Cases with no response or responses of *don’t know* or *does not apply* are treated as invalid and excluded from the calculation. The results are weighted to represent each region’s proportion of the province’s population.

$$\text{Performance Measure} = \frac{\sum (\text{strongly agree} + \text{agree} + \text{somewhat agree})}{\sum (\text{all respondents}) - \sum (\text{no responses} + \text{don't know} + \text{does not apply})} \times 100$$

Source: Persons with Developmental Disabilities (PDD) Family and Guardian Survey

Performance Indicator 3.b: Seniors' sense of belonging to local community

Data for this indicator is obtained from the Canadian Community Health Survey (CCHS) conducted by Statistics Canada. The CCHS is a sample survey with a cross-sectional design that collects information related to health status, health care utilization and health determinants for the Canadian population. Data is collected directly from survey respondents using computer assisted telephone interview software. Response to the survey is voluntary. The CCHS covers the population 12 years of age and over living in the ten provinces and the three territorial capitals. Excluded from the survey's coverage are:

- persons living on reserves and other Aboriginal settlements in the provinces;
- full-time members of the Canadian Forces;
- the institutionalized population;
- children aged 12-17 that are living in foster care; and
- persons living in the Quebec health regions of Région du Nunavik and Région des Terres-Cries-de-la-Baie-James.

The survey question on sense of belonging to local community is rated on a four-point scale, with responses being:

- very weak;
- somewhat weak;
- somewhat strong; and
- very strong.

The percentage of Alberta seniors reporting a positive sense of belonging to local community is calculated by dividing the estimated number of individuals aged 65 and older who report their sense of belonging to their local community as being very strong or somewhat strong (numerator) by the estimated number of individuals aged 65 and older (denominator), based on the Alberta sample. The sample data is weighted to enable tabulation of estimates at the provincial level of aggregation. Census population counts are used to produce the population projection counts.

Source: Statistics Canada Canadian Community Health Survey (Table: 13-10-0096-01)

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Reporting Entity and Method Consolidation

The financial information is prepared in accordance with government's stated accounting policies, which are based on Canadian Public Sector Accounting Standards.

The reporting entity is the ministry for which the Minister is accountable. The accounts of the ministry, which includes the department and the Alberta Social Housing Corporation making up the ministry, are consolidated using the line-by-line method.

Under this method, accounting policies of the consolidated entities are adjusted to conform to those of the government and the results of each line item in their financial statements (revenue, expense, assets, and liabilities) are included in government's results. Revenue and expense, capital, investing and financing transactions and related asset and liability balances between the consolidated entities have been eliminated.

A list of the individual entity making up the ministry is shown on the "Management's Responsibility for Reporting" statement included in this annual report.

Ministry Financial Highlights

Statement of Revenues and Expenses (unaudited)

End of the year March 31, 2024

	2024		2023		Change from	
	Budget (Restated)	Actual	Actual (Restated)	Budget	2023 Actual	
<i>In thousands</i>						
Revenues						
Government transfers						
Federal and other government grants	\$ 292,746	\$ 267,011	\$ 253,540	\$ (25,735)	\$ 13,471	
Internal government transfers	-	122	1,473	122	(1,351)	
Premiums, fees and licenses	5,000	5,220	5,447	220	(227)	
Investment income	1,822	6,791	3,863	4,969	2,928	
Other revenue	67,072	72,301	31,189	5,229	41,112	
Ministry total	366,640	351,445	295,512	(15,195)	55,933	
Inter-ministry consolidation adjustments	(2,228)	(3,602)	(4,246)	(1,374)	644	
Adjusted ministry total	364,412	347,843	291,266	(16,569)	56,577	
Expenses - directly incurred						
Programs						
Ministry Support Services	21,005	20,252	16,996	(753)	3,256	
Employment and Income Support	804,382	919,956	805,304	115,574	114,652	
Assured Income for the Severely Handicapped	1,538,451	1,564,329	1,412,945	25,878	151,384	
Disability Services	1,551,241	1,554,624	1,391,163	3,383	163,461	
Homeless and Outreach Support Services	188,435	222,015	172,471	33,580	49,544	
Community Supports and Family Safety	136,139	132,765	131,013	(3,374)	1,752	
Seniors Services	28,337	23,045	21,454	(5,292)	1,591	
Alberta Seniors Benefit	493,958	474,748	420,335	(19,210)	54,413	
Housing	10,745	11,427	10,619	682	808	
Public Guardian and Trustee Services	27,265	25,807	24,433	(1,458)	1,374	
Services Provided to Other Ministries	2,228	1,718	1,726	(511)	(8)	
Affordability Supports and Inflation Relief	275,700	192,749	221,376	(82,951)	(28,627)	
Alberta Social Housing Corporation	337,094	329,027	281,916	(8,067)	47,111	
	5,414,980	5,472,462	4,911,751	57,482	560,711	
Debt Servicing						
	-	4	51	4	(47)	
Ministry total	5,414,980	5,472,466	4,911,802	57,486	560,664	
Inter-ministry consolidation adjustments	(25,228)	(22,115)	(22,070)	3,113	(45)	
Adjusted ministry total	5,389,752	5,450,351	4,889,732	60,599	560,619	
Annual deficit	\$ (5,025,340)	\$ (5,102,508)	\$ (4,598,466)	\$ (77,168)	\$ (504,042)	

Revenue and Expense Highlights

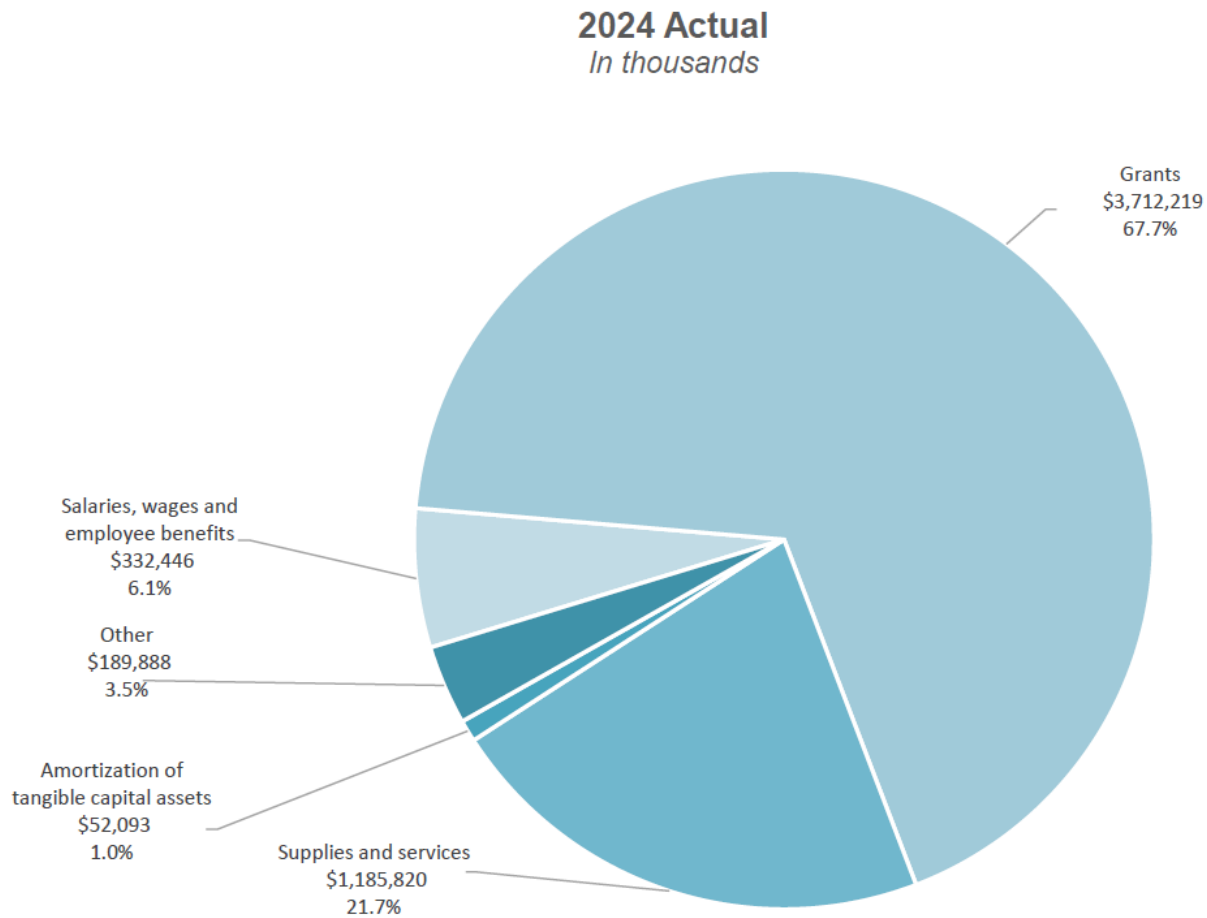
Revenues

- Revenues totalled \$351.4 million in 2023-24, a decrease of \$15.2 million from budget.
- Transfers from the Government of Canada totalled \$267.0 million, a decrease of \$25.7 million from the budget. This was primarily due to recognized funding for infrastructure projects, that was significantly lower than originally budgeted. This is partially offset by additional federal funding for Assured Income for the Severely Handicapped (AISH) and other programs.
- Other revenue totalled \$72.3 million, an increase of \$5.2 million from budget. This was primarily due to prior year expenditure refunds from Affordability Supports and Inflation Relief, Persons with Developmental Disabilities (PDD) service providers and unused Homeless Shelter operating funding. This was partially offset by lower capital asset sales than expected under the Affordable Housing Strategy in the Alberta Social Housing Corporation (ASHC).

Expenses

- Expenses totalled \$5.5 billion, which is an increase of \$57.5 million from the budget and an increase of \$560.7 million from 2022-23.
- Expenses for Employment and Income Support were higher than 2022-23 by \$114.7 million. This was primarily due to a net increase in caseload and cost per case in the Income Support program. In addition, \$47.1 million was provided for emergency evacuation payments related to the 2023 Spring Wildfires Disaster.
- Expenses for AISH were higher than 2022-23 by \$151.4 million. This was primarily due to increase in caseload and cost per case.
- Expenses for Disability Services were higher than 2022-23 by \$163.5 million. This was primarily due to spending for PDD for social sector wage enhancements to contracted services and community program assistance. In addition, there was an increase in caseload and cost per case for PDD and Family Support for Children with Disabilities.
- Expenses for Homeless and Outreach Support Services were higher than 2022-23 by \$49.5 million. This was primarily due to additional funding to address cost pressures in the homelessness sector through the Action Plan on Homelessness.
- Expenses for Alberta Seniors Benefit were higher than 2022-23 by \$54.4 million. This was primarily due to an increase in caseload and cost per case, as well as the legislated annual indexation of benefits to inflation.
- Expenses for Affordability Supports and Inflation Relief were lower than 2022-23 by \$28.6 million. This was primarily due to lower caseload and application volumes compared to the prior year.
- Expenses for ASHC were higher than 2022-23 by \$47.1 million. This was primarily due to capital grant funding for Affordable Housing that was provided to housing providers for achievement of project milestones.

Expenses – Directly Incurred Detailed by Object (unaudited)



- The ministry's largest operating expense was grants, which made up 67.7 per cent of total operating expenses. In 2023-24, \$3.7 billion was provided to support individuals, organizations and communities. The majority of funding was for the Assured Income for the Severely Handicapped, Employment and Income Support and Alberta Seniors Benefit programs.
- Supplies and services of \$1.2 billion (21.7 per cent) was largely spent on service provider contracts in the Persons with Developmental Disabilities program as well as training and workshops in the Employment and Income Support program.
- Salaries, wages and employee benefit expenses totalled \$332.4 million (6.1 per cent) and were primarily for front line delivery of ministry programs and to administer grant programs.
- The remainder of ministry expenses totalled \$242.0 million (4.5 per cent) and were classified as amortization of tangible capital assets (\$52.1 million) and other expenses (\$189.9 million). Other expenses primarily include payments to Albertans under the Affordability Supports and Inflation Relief program.

Supplemental Financial Information

Tangible Capital Assets (unaudited)

	Land	Buildings	Equipment ⁽¹⁾	Computer Hardware and Software	Other ⁽²⁾	2024 Total	2023 Total
Estimated useful life	Indefinite	10-50 years	3-40 years	3-10 years	3-50 years		
	<i>In thousands</i>						
Historical Cost ⁽³⁾							
Beginning of year	\$ 175,927	\$ 2,381,025	\$ 3,830	\$ 20,678	\$ 3,155	2,584,615	\$ 2,515,503
Additions ⁽⁴⁾	-	82,834	524	5,314	12	88,684	77,389
Adjustments ⁽⁵⁾	-	(1,210)	13	-	-	(1,197)	-
Disposals, including write-downs ⁽⁶⁾	(1,500)	(10,122)	(148)	-	-	(11,770)	(8,277)
	<u>\$ 174,427</u>	<u>\$ 2,452,527</u>	<u>\$ 4,219</u>	<u>\$ 25,992</u>	<u>\$ 3,167</u>	<u>\$ 2,660,332</u>	<u>\$ 2,584,615</u>
Accumulated Amortization							
Beginning of year	-	1,172,434	2,613	10,172	2,068	1,187,287	1,139,308
Amortization expense	-	51,229	164	620	80	52,093	51,364
Adjustments ⁽⁵⁾	-	-	-	-	-	-	-
Effect of disposals including write-downs	-	(7,323)	(148)	-	-	(7,471)	(3,385)
	<u>-</u>	<u>1,216,340</u>	<u>2,629</u>	<u>10,792</u>	<u>2,148</u>	<u>1,231,909</u>	<u>1,187,287</u>
Net book value at March 31, 2024	<u>\$ 174,427</u>	<u>\$ 1,236,187</u>	<u>\$ 1,590</u>	<u>\$ 15,200</u>	<u>\$ 1,019</u>	<u>\$ 1,428,423</u>	
Net book value at March 31, 2023	<u>\$ 175,927</u>	<u>\$ 1,208,591</u>	<u>\$ 1,217</u>	<u>\$ 10,506</u>	<u>\$ 1,087</u>		<u>\$ 1,397,328</u>

⁽¹⁾ Equipment includes office equipment and furniture, and other equipment.

⁽²⁾ Other tangible capital assets include leasehold improvements (amortized over the life of the lease).

⁽³⁾ Historical cost includes work-in-progress and asset retirement costs for tangible capital assets still in productive use.

⁽⁴⁾ Additions include non-cash acquisitions for donated tangible capital assets totalling \$22 (2023: \$132).

Additions include costs incurred this year totalling \$0 (2023: \$20,016) for the ministry's proportionate share of co-owned tangible capital assets with various third parties.

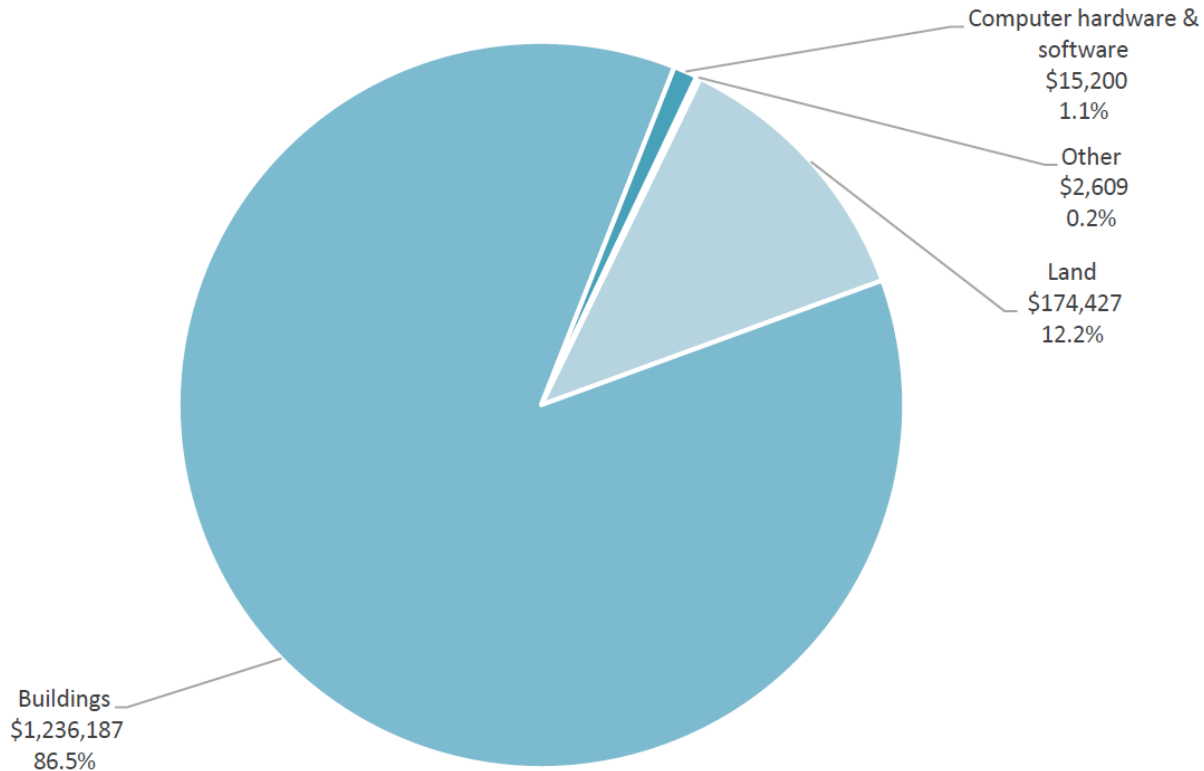
⁽⁵⁾ Adjustments relate to accounting policy alignments and reclassifications between capital asset categories.

⁽⁶⁾ Disposals include grant-in-kind non-cash disposals of \$3,975 (2023: \$22).

Tangible Capital Assets (unaudited)

Net Book Value as of March 31, 2024

In thousands



- Net book value of buildings providing housing as of March 31, 2024, was \$1.2 billion, which accounts for 86.5 per cent of the total tangible capital assets balance. Buildings increased by \$71.5 million from the prior year, which is primarily attributed to the addition of various housing projects for capital development and maintenance renewal.
- Net book value of land providing housing as of March 31, 2024, was \$174.4 million, which accounts for 12.2 per cent of the total tangible capital assets balance. Land decreased by \$1.5 million from the prior year, which is primarily attributed to nominal sum disposal of properties to housing providers.

Financial Statements of Other Reporting Entities

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Alberta Social Housing Corporation

Financial Statements

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Independent Auditor's Report

To the Minister of Seniors, Community and Social Services



**Auditor
General**
OF ALBERTA

Report on the Financial Statements

Opinion

I have audited the financial statements of Alberta Social Housing Corporation (the Corporation), which comprise the statement of financial position as at March 31, 2024, and the statements of operations, change in net debt, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2024, and the results of its operations, its changes in net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for opinion

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 Corporation in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

Management is responsible for the other information. The financial statements of the Corporation are included in the *Annual Report of the Ministry of Seniors, Community and Social Services*. The other information comprises the information included in the *Annual Report of the Ministry of Seniors, Community and Social Services* relating to the Corporation, but does not include the financial statements of the Corporation and my auditor's report thereon. The *Annual Report of the Ministry of Seniors, Community and Social Services* 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 identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I will perform on this other information, I conclude that there is a material misstatement of this other information, I am required to communicate the matter to those charged with governance.

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

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 Corporation'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 an intention exists to liquidate or to cease operations, or there is no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

My 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 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 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, 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 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 the Corporation'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 Corporation'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 Corporation 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.

[Original signed by W. Doug Wylie FCPA, FCMA, ICD.D]
Auditor General

June 5, 2024
Edmonton, Alberta

Statement of Operations

Alberta Social Housing Corporation
Year ended March 31, 2024

	2024		2023
	Budget	Actual	Actual
<i>(in thousands)</i>			
Revenues			
Government transfers			
Government of Alberta grants	\$ 175,716	\$ 202,089	\$ 174,415
Federal government grants	159,475	129,780	119,423
Donations and other contributions	-	22	132
Investment income	77	1,709	998
Other revenue	41,215	15,212	7,047
	<u>376,483</u>	<u>348,812</u>	<u>302,015</u>
Expenses (Note 2(b) and Schedule 1)			
Family Community Housing	86,581	92,228	79,710
Seniors Community Housing	90,281	100,428	103,185
Specialized Housing	29,933	23,595	22,409
Rental Assistance	79,349	77,464	74,624
Emergency Housing	500	264	1,420
Affordable Housing Partnership	34,250	29,370	-
Affordable Housing Strategy	12,600	5,682	620
	<u>333,494</u>	<u>329,031</u>	<u>281,968</u>
Annual surplus	<u>42,989</u>	<u>19,781</u>	<u>20,047</u>
Accumulated surplus at beginning of year		968,293	948,246
Accumulated surplus at end of year		<u>\$ 988,074</u>	<u>\$ 968,293</u>

The accompanying notes and schedules are part of these financial statements.

Statement of Financial Position

Alberta Social Housing Corporation
Year ended March 31, 2024

	2024	2023
	<i>(in thousands)</i>	
Financial assets		
Cash and cash equivalents (Note 5)	\$ 33,307	\$ 10,600
Accounts receivable (Note 6)	116,401	117,964
Loans and advances (Note 7)	17,306	17,419
	<u>167,014</u>	<u>145,983</u>
Liabilities		
Accounts payable and other accrued liabilities (Note 10)	31,538	34,786
Debt (Note 11)	-	103
Unspent deferred contributions (Note 12)	49,369	53,794
Asset retirement obligations (Note 13)	281,893	271,332
	<u>362,800</u>	<u>360,015</u>
Net debt	<u>(195,786)</u>	<u>(214,032)</u>
Non-financial assets		
Tangible capital assets (Note 14)	<u>1,415,164</u>	<u>1,389,019</u>
Net assets before spent deferred capital contributions	<u>1,219,378</u>	<u>1,174,987</u>
Spent deferred capital contributions (Note 12)	231,304	206,694
Net assets	<u>\$ 988,074</u>	<u>\$ 968,293</u>
Net assets		
Accumulated surplus (Note 15)	<u>\$ 988,074</u>	<u>\$ 968,293</u>
Contingent assets (Note 8)		
Contractual rights (Note 9)		
Contingent liabilities (Note 16)		
Contractual obligations (Note 17)		

The accompanying notes and schedules are part of these financial statements.

Statement of Change in Net Debt

Alberta Social Housing Corporation
Year ended March 31, 2024

	2024		2023
	Budget	Actual	Actual
	<i>(in thousands)</i>		
Annual surplus	\$ 42,989	\$ 19,781	\$ 20,047
Acquisition of tangible capital assets (Note 14)	(56,898)	(70,612)	(71,968)
Amortization of tangible capital assets (Note 14)	47,900	51,879	51,178
Net (gain)/loss on disposal of tangible capital assets	-	(984)	1,067
Proceeds on sale/disposal of tangible capital assets		1,137	1,550
Writedowns of tangible capital assets		171	2,252
Adjustment to tangible capital assets		1,197	-
Transfer in of tangible capital assets		(22)	(132)
Transfer out of tangible capital assets		3,975	22
Net increase in spent deferred capital contributions (Note 12)		24,610	10,721
Other adjustments (Note 14)		(12,886)	-
Increase in net financial asset		18,246	14,737
Net debt at beginning of year		(214,032)	(228,769)
Net debt at end of year		\$ (195,786)	\$ (214,032)

The accompanying notes and schedules are part of these financial statements.

Statement of Cash Flows

Alberta Social Housing Corporation
Year ended March 31, 2024

	2024	2023
	<i>(in thousands)</i>	
Operating transactions		
Annual surplus	\$ 19,781	\$ 20,047
Non-cash items included in annual surplus:		
Amortization of tangible capital assets (Note 14)	51,879	51,178
Net (gain)/loss on disposal of tangible capital assets	(984)	1,067
Writedowns of tangible capital assets	171	2,252
Adjustment to tangible capital assets	1,197	-
Transfer of tangible capital assets from other entities	(22)	(132)
Transfer of tangible capital assets to other entities	3,975	22
Deferred contributions recognized as revenue (Note 12)	(68,210)	(51,625)
	<u>7,787</u>	<u>22,809</u>
Contributions restricted for operating (Note 12)	55,888	38,846
Decrease/(increase) in accounts receivable	1,563	(12,915)
Decrease in loans and advances	113	204
Decrease in accounts payable and other accrued liabilities	(3,249)	(4,694)
Payments made to reduce asset retirement obligation liabilities (Note 13)	(325)	(36)
Reduction of asset retirement obligation resulting from disposals of tangible capital assets and others (Note 13)	(2,000)	(63)
Cash provided by operating transactions	<u>59,777</u>	<u>44,151</u>
Capital transactions		
Acquisition of tangible capital assets (Note 14)	(70,612)	(71,968)
Proceeds on sale/disposal of tangible capital assets	1,137	1,550
Cash applied to capital transactions	<u>(69,475)</u>	<u>(70,418)</u>
Financing transactions		
Contributions restricted for capital (Note 12)	32,508	13,629
Debt retirement	(103)	(226)
Cash provided by financing transactions	<u>32,405</u>	<u>13,403</u>
Increase/(decrease) in cash and cash equivalents	22,707	(12,864)
Cash and cash equivalents at beginning of year	10,600	23,464
Cash and cash equivalents at end of year	<u>\$ 33,307</u>	<u>\$ 10,600</u>

The accompanying notes and schedules are part of these financial statements.

Notes to the Financial Statements

Alberta Social Housing Corporation
Year ended March 31, 2024

Note 1 AUTHORITY AND PURPOSE

The Alberta Social Housing Corporation (the Corporation) is an agent of the Crown in right of Alberta established in 1995 by the *Alberta Housing Act* and operates under the authority of the *Alberta Housing Act*, Chapter A-25, Revised Statutes of Alberta 2000. The Act is administered by the Department of Seniors, Community and Social Services.

The mandate of the Corporation is to provide services that facilitate the provision of affordable housing options through community based housing organizations to low-income seniors, families, individuals and those with special needs. The Corporation owns and administers the Crown's portfolio of housing assets and manages provincial debts and intergovernmental agreements associated with those assets. This includes administering the sale of provincially owned properties that are no longer efficient or effective for social housing programs. The Corporation also oversees the provincial commitments and entitlements remaining from discontinued business activities such as mortgages and loan guarantees.

The Corporation is a crown agent of the Government of Alberta and as such has a tax exempt status.

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

These financial statements are prepared in accordance with Canadian Public Sector Accounting Standards.

(a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues, and expenses of the Corporation.

The reporting entity is the Corporation, which is part of the Ministry of Seniors, Community and Social Services and for which the Minister of Seniors, Community and Social Services is accountable. The other entity reporting to the minister is the Department of Seniors, Community and Social Services. The activities of the department are not included in these financial statements. The ministry annual report provides a more comprehensive accounting of the financial position and results of the ministry's operations for which the minister is accountable.

(b) Basis of Financial Reporting

Revenues

All revenues are reported on the accrual basis of accounting.

Government transfers

Transfers from all governments are referred to as government transfers.

Government transfers are recognized as deferred contributions if the eligibility criteria for use of the transfer, or the stipulations together with the Corporation's actions and communications as to the use of transfer, create a liability. These transfers are recognized as revenue as the stipulations are met and, when applicable, the Corporation complies with its communicated use of these transfers.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Revenues (Cont'd)

Government transfers (Cont'd)

All other government transfers, without stipulations for the use of the transfer, are recognized as revenue when the transfer is authorized and the Corporation meets the eligibility criteria (if any).

Donations and non-Government contributions

Donations and non-government contributions are received from individuals, corporations, and private sector not-for-profit organizations. Donations and non-government contributions may be unrestricted or externally restricted for operating or capital purposes.

Unrestricted donations and non-government contributions are recognized as revenue in the year received or in the year the funds are committed to the Corporation if the amount can be reasonably estimated and collection is reasonably assured.

Externally restricted donations and non-government contributions are recognized as deferred contributions if the terms for their use, or the terms along with the Corporation's actions and communications as to the use, create a liability. These resources are recognized as revenue as the terms are met and, when applicable, the Corporation complies with its communicated use.

In-kind donations of materials are recognized at fair value when such value can reasonably be determined.

Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year are expensed. Interest expense includes debt servicing costs.

Transfers include entitlements, grants and transfers under shared cost agreements. Grants and transfers are recognized as expenses when the transfer is authorized, eligibility criteria have been met by the recipient, and a reasonable estimate of the amounts can be made.

Valuation of Financial Assets and Liabilities

The organization's financial assets and liabilities are generally measured as follows:

<u>Financial Statement Component</u>	<u>Measurement</u>
Cash and cash equivalents	Cost
Accounts receivable	Lower of cost or net recoverable value
Loans and advances	Lower of cost or net recoverable value
Accounts payable and other accrued liabilities	Cost
Debt	Amortized cost
Asset retirement obligations	Cost

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations.

Financial assets are the Corporation's financial claims on external organizations and individuals, as well as cash at year end.

Cash and cash equivalents

Cash comprises of cash on hand. Cash equivalents are short-term, highly liquid, investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are held for the purpose of meeting short-term commitments rather than for investment purposes.

Accounts receivable

Accounts receivable are recognized at the lower of cost or net recoverable value. A valuation allowance is recognized when recovery is uncertain.

Loans and advances

Loans and advances are recognized at the lower of cost or net recoverable value. Cost includes amounts advanced, accrued interest and other charges, less repayments and subsidies. Loans and advances include advances to housing providers to address short-term cash flow needs for specified projects and operating pressures.

Liabilities

Liabilities are present obligations of the Corporation to external organizations and individuals arising from past transactions or events occurring before the year end, the settlement of which is expected to result in the future sacrifice of economic benefits. They are recognized when there is an appropriate basis of measurement and management can reasonably estimate the amounts.

Asset Retirement Obligations (ARO)

Asset retirement obligations are legal obligations associated with the retirement of a tangible capital assets (TCA). Asset retirement activities include all activities relating to an asset retirement obligation. These may include, but are not limited to;

- decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- remediation of contamination of a tangible capital asset created by its normal use;
- post-retirement activities such as monitoring; and
- constructing other tangible capital assets to perform post-retirement activities.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Liabilities (Cont'd)

Asset Retirement Obligations (ARO) (Cont'd)

A liability for an asset retirement obligation is recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying amount of the related asset and are generally amortized on a straight-line basis over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

Non-Financial Assets

Non-financial assets are acquired, constructed, or developed assets that do not normally provide resources to discharge existing liabilities, but instead:

- (a) are normally employed to deliver government services;
- (b) may be consumed in the normal course of operations; and
- (c) are not for sale in the normal course of operations.

Non-financial assets are limited to tangible capital assets.

Tangible capital assets

Tangible capital assets are recognized at cost less accumulated amortization, which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets, and asset retirement cost.

Work in progress, which includes facilities and improvements projects and development of information systems is not amortized until after a project is complete (or substantially complete) and the asset is put into service.

Leases of tangible capital assets which transfer substantially all the benefits and risks of ownership are accounted for as leased tangible capital assets. Note 17 provides a schedule of repayments on the leases.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Non-Financial Assets (Cont'd)

Tangible capital assets (Cont'd)

The cost of the tangible capital assets, excluding land, is amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	10-50 Years
Computer hardware and software	3-10 Years
Others	5-10 Years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Corporation's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the Statement of Operations.

The threshold for capitalizing new systems development is \$250,000 and the threshold for major systems enhancements is \$100,000. The threshold for all other tangible capital assets is \$5,000.

Contributed tangible capital assets from non-related entities are recognized at their fair value at the time of contribution.

When physical assets (tangible capital assets) are gifted or are sold for a nominal sum, the net book value of these physical assets, less any nominal proceeds, are recognized as grants in kind.

Measurement Uncertainty

(in thousands)

Measurement uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount, whenever estimates are used. Estimates relating to the determination of the Housing Management Bodies accounts receivable recognized/disclosed as \$7,899 (2023: \$10,811) in these financial statements, is subject to measurement uncertainty. This balance is based on budgeted figures which may not reflect actual audited amounts. It is possible that the actual Housing Management Bodies accounts receivable could vary by as much as minus six percent at March 31, 2024 (2023: minus twelve percent), resulting in an estimated difference in the Housing Management Bodies accounts receivable as high as minus \$474 (2023: minus \$1,297). Prior year estimate have been restated from eleven percent to minus twelve percent.

There is measurement uncertainty related to asset retirement obligations as it involves estimates in determining settlement amount, discount rates and timing of settlement. Changes to any of these estimates and assumptions may result in change to the obligation.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES (Cont'd)

(b) Basis of Financial Reporting (Cont'd)

Financial Instruments

Financial instruments consist of cash and cash equivalents, accounts receivable, loans and advances, accounts payable and accrued liabilities, and debt. They are initially recognized at cost and subsequently carried at amortized cost. Write-downs on financial assets are recognized when the amount of a loss is known with sufficient precision and there is no reasonable expectation of recovery. The Corporation does not own any derivatives, portfolio investments or other financial instruments designated in the fair value category and as such has not included a Statement of Remeasurement Gains and Losses.

Risk Management

The Corporation has minimal exposure to credit risk, liquidity risk and interest rate risk due to the nature of its operations. The primary creditors of the Corporation are the Government of Alberta and the federal government. Both governments provide operational support to the Corporation, thus reducing exposure to credit risk. Liquidity risk is minimized given the cash and cash equivalents balance within the Corporation and the annual operational funding provided by the Ministry of Seniors, Community and Social Services. As interest rates on debt are fixed, the Corporation is not exposed to interest rate fluctuation risk because the future cash flows of the debt will not fluctuate with future market interest rate changes.

Note 3 CHANGE IN ACCOUNTING POLICY

Effective April 1, 2023, the Corporation adopted the PS 3400 Revenue standard, however there were no changes to the measurement of revenues on adoption of the new standard.

Note 4 FUTURE CHANGES IN ACCOUNTING STANDARDS

On April 1, 2026, the Corporation will adopt the following new conceptual framework and accounting standards approved by the Public Sector Accounting Board:

- **The Conceptual Framework for Financial Reporting in the Public Sector**
 The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of specific standards.
- **PS 1202 Financial Statement Presentation**
 Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework.

Management is currently assessing the impact of the conceptual framework and the standard on the financial statements.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 5 CASH AND CASH EQUIVALENTS
(in thousands)

Cash and cash equivalents consist of:

	<u>2024</u>	<u>2023</u>
Cash	\$ 33,128	\$ 10,250
Cash equivalents	179	350
	<u>\$ 33,307</u>	<u>\$ 10,600</u>

Note 6 ACCOUNTS RECEIVABLE
(in thousands)

Accounts receivable are unsecured and non-interest bearing.

	<u>2024</u>		<u>2023</u>	
	<u>Gross amount</u>	<u>Allowance for doubtful accounts</u>	<u>Net recoverable value</u>	<u>Net recoverable value</u>
Canada Mortgage and Housing Corporation	\$ 74,851	\$ -	\$ 74,851	\$ 51,634
Department of Seniors, Community and Social Services	26,251	-	26,251	51,655
Alberta Treasury Board and Finance	166	-	166	72
Government of Canada	-	-	-	53
Housing Providers	7,899	-	7,899	10,811
Other	7,234	-	7,234	3,739
	<u>\$ 116,401</u>	<u>\$ -</u>	<u>\$ 116,401</u>	<u>\$ 117,964</u>

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 7 LOANS AND ADVANCES
(in thousands)

	2024		2023	
	Gross amount	Allowance for doubtful accounts	Net recoverable value	Net recoverable value
Housing Providers' Reserves ^(a)	\$ 5,087	\$ -	\$ 5,087	\$ 5,087
Rental Assistance ^(b)	12,026	-	12,026	12,026
Other Loans and Advances ^(c)	193	-	193	306
	<u>\$ 17,306</u>	<u>\$ -</u>	<u>\$ 17,306</u>	<u>\$ 17,419</u>

- (a) Housing Providers are provided an advance based on the number of housing units under management in order to address short term operating cash flow requirements during the year. These cash advances can be collected at any time at the discretion of the minister. These funds are required to be replenished by the Housing Providers.
- (b) Housing Management Bodies are provided an advance for approximately two months of anticipated annual operational funding requirements to administer the Rental Assistance Program. These cash advances can be collected at any time at the discretion of the minister. These cash advances are replenished as monthly claims are processed.
- (c) Included in Other Loans and Advances is work-out loans totalling \$158 (2023: \$272) with repayment terms as follows:

	Principal	Interest	Total payments
2024-25	\$ 56	\$ 6	\$ 62
2025-26	52	4	56
2026-27	50	1	51
	<u>\$ 158</u>	<u>\$ 11</u>	<u>\$ 169</u>

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 8 CONTINGENT ASSETS
(in thousands)

The Corporation submitted insurance claims where possible assets are being sought. The outcomes from these matters will likely result in recognition of assets. These amounts have not been recognized in the financial statements.

The Corporation is involved in ninety-five (2023: one hundred and four) outstanding insurance claims which will reasonably give rise to the recovery of assets. Of these insurance claims, ninety-five (2023: one hundred and four) have a specified amount of \$7,606 (2023: \$9,100). There are zero (2023: zero) insurance claims without an amount specified.

Note 9 CONTRACTUAL RIGHTS
(in thousands)

Contractual rights are rights of the Corporation to economic resources arising from contracts or agreements that will result in both assets and revenues in the future when the terms of those contracts or agreements are met.

	<u>2024</u>	<u>2023</u>
Contractual rights from operating leases, contracts, and programs ^(a)	\$ 656,924	\$ 779,472

(a) Contractual rights are comprised primarily of future federal funding from Canada Mortgage and Housing Corporation (CMHC) for housing programs and initiatives.

Estimated amounts that will be received or receivable for each of the next five years and thereafter are as follows:

	<u>Total</u>
2024-25	\$ 133,122
2025-26	144,136
2026-27	149,756
2027-28	152,830
2028-29	27,120
Thereafter	49,960
	<u>\$ 656,924</u>

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 10 ACCOUNTS PAYABLE AND OTHER ACCRUED LIABILITIES

(in thousands)

	<u>2024</u>	<u>2023</u>
Accounts payable	\$ 4,853	\$ 4,208
Accrued liabilities - supplies and services	383	314
Accrued liabilities - grants	7,956	6,020
Accrued liabilities - capital	11,640	18,039
Hold back liabilities	6,013	5,552
Other accrued liabilities ^(a)	693	653
	<u>\$ 31,538</u>	<u>\$ 34,786</u>

(a) Other accrued liabilities is comprised primarily of \$610 (2023: \$570) for amounts potentially owing to Alberta Risk Management Fund for open insurance claims.

Note 11 DEBT

(in thousands)

<u>Fiscal Year of Maturity Ending March 31</u>	<u>Effective interest rate^(a)</u>	<u>2024</u>	<u>2023</u>
Fixed rate debt			
2024	7.50%	\$ -	\$ 103
Total direct borrowings	7.50%	<u>\$ -</u>	<u>\$ 103</u>

(a) The effective interest rate is based on the weighted average of debt issues. The effective rate is the rate that exactly discounts estimated future cash payments through the expected term of the debt to the net carrying amount and includes the effects of interest rate.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 12 DEFERRED CONTRIBUTIONS
(in thousands)

	2024	2023
Unspent deferred contributions		
Deferred operating contributions (i)	\$ 45,768	\$ 51,115
Unspent deferred capital contributions and transfers (ii)	3,601	2,679
	\$ 49,369	\$ 53,794
Spent deferred capital contributions and transfers (iii)	231,304	206,694
	<u>\$ 280,673</u>	<u>\$ 260,488</u>

(i) Deferred operating contributions

	2024			2023	
	Government of Alberta	Other	Total	Total	
Balance at beginning of year	\$ -	\$ 51,115	\$ 51,115	\$ 56,722	
Cash contributions received/receivable during year	-	55,888	55,888	38,846	
Less: amounts recognized as revenue	-	(61,235)	(61,235)	(44,453)	
Balance at end of year	<u>\$ -</u>	<u>\$ 45,768</u>	<u>\$ 45,768</u>	<u>\$ 51,115</u>	

(ii) Unspent deferred capital contributions and transfers

	2024			2023	
	Government of Alberta	Other	Total	Total	
Balance at beginning of year	\$ 2,679	\$ -	\$ 2,679	\$ 6,943	
Cash contributions received/receivable during year	1,754	30,754	32,508	13,629	
Transferred to spent deferred capital contributions and transfers	(2,332)	(29,254)	(31,586)	(17,893)	
Less: cash contributions returned during year	-	-	-	-	
Balance at end of year	<u>\$ 2,101</u>	<u>\$ 1,500</u>	<u>\$ 3,601</u>	<u>\$ 2,679</u>	

(iii) Spent deferred capital contributions and transfers

	2024			2023	
	Government of Alberta	Other	Total	Total	
Balance at beginning of year	\$ 7,543	\$ 199,151	\$ 206,694	\$ 195,976	
Transferred from unspent deferred capital contributions and transfers	2,332	29,254	31,586	17,893	
Less: amounts recognized as revenue	(122)	(6,854)	(6,976)	(7,175)	
Balance at end of year	<u>\$ 9,753</u>	<u>\$ 221,551</u>	<u>\$ 231,304</u>	<u>\$ 206,694</u>	

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 13 ASSET RETIREMENT OBLIGATIONS
(in thousands)

	<u>2024</u>	<u>2023</u>
Asset Retirement Obligations (i)	\$ 281,893	\$ 271,332
(i) Asset Retirement Obligations		
	<u>2024</u>	<u>2023</u>
Asset Retirement Obligations, beginning of year	\$ 271,332	\$ 271,431
Liability settled	(325)	(36)
Reduction of asset retirement obligation resulting from disposals of tangible capital assets and others	(2,000)	(63)
Revision in estimates	12,886	-
Asset Retirement Obligations, end of year	<u>\$ 281,893</u>	<u>\$ 271,332</u>

Tangible capital assets with associated retirement obligations include buildings. The Corporation has asset retirement obligations to remove hazardous asbestos fibre containing materials from various buildings under its control. Regulations require the Corporation to handle and dispose of the asbestos in a prescribed manner when it is disturbed such as when the building undergoes renovations or is demolished. Although timing of the asbestos removal is conditional on the building undergoing renovations or being demolished, regulations create an existing obligation for the Corporation to remove the asbestos when asset retirement activities occur.

Asset retirement obligations are initially measured as of the date the legal obligation was incurred, based on management's best estimate of the amount required to retire tangible capital assets and may be subsequently re-measured at each financial reporting date taking into account any new information and the appropriateness of assumptions used. The estimate of the liability is based on building size (m²) multiplied by the abatement rate (\$/m²) and using historical information from prior capital and maintenance renewal projects.

The extent of the liability is limited to costs directly attributable to the removal of hazardous asbestos fibre containing materials from various buildings under the Corporation control in accordance with the legally enforceable obligation establishing the liability. The entity estimated the nature and extent of hazardous materials in its buildings based on the potential square meters affected and the average costs per square meter to remove and dispose of the hazardous materials.

Included in asset retirement obligation estimates is \$281,893 (2023: \$271,332) measured at its current estimated cost to settle or otherwise extinguish the liability. The Corporation has measured AROs related to hazardous asbestos fibre containing materials at its current value due to the uncertainty about when the hazardous materials would be removed.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 14 TANGIBLE CAPITAL ASSETS
(in thousands)

	Land	Buildings ^(a)	Computer Hardware & Software	Others ^(b)	2024 Total	2023 Total
Estimated Useful Life	Indefinite	10-50 yrs	3-10 yrs	5-10 yrs		
Historical Cost^(c)						
Beginning of year	\$ 175,927	\$ 2,381,022	\$ 9,436	\$ 164	\$ 2,566,549	\$ 2,502,704
Additions ^(d)	-	82,791	729	-	83,520	72,100
Disposals, including write-downs ^(e)	(1,500)	(10,121)	-	-	(11,621)	(8,255)
Transfers and adjustments ^(f)	-	(1,197)	-	-	(1,197)	-
	<u>174,427</u>	<u>2,452,495</u>	<u>10,165</u>	<u>164</u>	<u>2,637,251</u>	<u>2,566,549</u>
Accumulated Amortization						
Beginning of year	-	1,172,435	4,961	134	1,177,530	1,129,713
Amortization expense	-	51,229	620	30	51,879	51,178
Effect of disposals including write-downs	-	(7,322)	-	-	(7,322)	(3,361)
	<u>-</u>	<u>1,216,342</u>	<u>5,581</u>	<u>164</u>	<u>1,222,087</u>	<u>1,177,530</u>
Net Book Value at March 31, 2024	<u>\$ 174,427</u>	<u>\$ 1,236,153</u>	<u>\$ 4,584</u>	<u>\$ -</u>	<u>\$ 1,415,164</u>	
Net Book Value at March 31, 2023	<u>\$ 175,927</u>	<u>\$ 1,208,587</u>	<u>\$ 4,475</u>	<u>\$ 30</u>		<u>\$ 1,389,019</u>

(a) Seniors and special needs buildings are amortized over 50 years, community housing buildings over 40 to 50 years and all other buildings over 10 to 25 years.

(b) Other tangible capital assets include leasehold improvements (amortized over the life of the lease).

(c) Historical cost includes work-in-progress at March 31, 2024 totalling \$98,670 comprised of buildings \$98,533 (2023: \$102,066) and computer hardware and software \$137 (2023: \$323).

(d) Acquisition of tangible capital assets include the following:

	2024	2023
Capital purchases	\$ 70,612	\$ 71,968
Revision in asset retirement obligations estimate	12,886	-
Donated tangible capital assets	22	132
	<u>\$ 83,520</u>	<u>\$ 72,100</u>

Capital purchases include cost incurred this year totalling \$0 (2023: \$20,016) for the Corporation's proportionate share of co-owned tangible capital assets with various third parties.

(e) Disposals include non-cash grant-in-kind disposals of \$3,975 (2023: \$22).

(f) Transfers and adjustments relate to accounting policy alignments and reclassifications between capital and asset categories. Current year adjustment pertains to reduction of work-in-progress account of \$1,197 (2023: \$0) to rectify opening balance.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 15 ACCUMULATED SURPLUS
(in thousands)

Accumulated surplus is comprised unrestricted surplus of the following:

	2024	2023
Balance at beginning of year	\$ 968,293	\$ 948,246
Annual surplus	19,781	20,047
Balance at end of year	<u>\$ 988,074</u>	<u>\$ 968,293</u>

Note 16 CONTINGENT LIABILITIES
(in thousands)

The Corporation is involved in legal matters where damages are being sought, these matters may give rise to contingent liabilities.

The Corporation is named in five (2023: sixteen) claims, the outcome of which is not determinable. Of these claims, four (2023: fifteen) have a total amount claimed of \$1,968 (2023: \$17,775). The remaining one (2023: one) claim has no amount specified. Included in the total indeterminable claims are five (2023: fifteen) claims in which the Corporation has been jointly named with other organizations. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

Alberta Social Housing Corporation
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

Note 17 CONTRACTUAL OBLIGATIONS

(in thousands)

Contractual obligations are obligations of the Corporation to others that will become liabilities in the future when the terms of those contracts or agreements are met. Grants for housing providers approved for future years have been included as a program obligation.

	2024	2023
Obligations under operating leases, contracts and programs	\$ 37,097	\$ 56,843
Obligations under capital contracts and grants	67,594	68,854
	<u>\$ 104,691</u>	<u>\$ 125,697</u>

Estimated payment requirements for each of the next five years and thereafter are as follows:

	Operating leases ^(a)	Operating contracts and programs ^(b)	Capital contracts ^(c)	Capital grants ^(d)	Total
2024-25	\$ 1,347	\$ 5,032	\$ 15,529	\$ 27,443	\$ 49,351
2025-26	1,347	4,177	2,574	10,383	18,481
2026-27	1,347	3,195	480	3,617	8,639
2027-28	1,347	1,978	479	3,305	7,109
2028-29	1,347	1,121	479	3,305	6,252
Thereafter	14,477	382	-	-	14,859
	<u>\$ 21,212</u>	<u>\$ 15,885</u>	<u>\$ 19,541</u>	<u>\$ 48,053</u>	<u>\$ 104,691</u>

- (a) The Corporation leases land under various leases for the purpose of providing social housing.
- (b) Primarily grants committed for future years under agreement with Housing Providers that would fund operating supports and amortization costs.
- (c) Capital contracts are made up of the Corporation's development projects and capital asset maintenance.
- (d) Amounts primarily committed to housing providers for capital grants.

Note 18 COMPARATIVE FIGURES

Certain 2023 figures have been reclassified, where necessary, to conform to the 2024 presentation.

Note 19 APPROVAL OF FINANCIAL STATEMENTS

The Board approved the financial statements of the Corporation.

Schedule 1: Expenses – Detailed by Object

Alberta Social Housing Corporation
Year ended March 31, 2024

	2024		2023
	Budget	Actual	Actual
	<i>(in thousands)</i>		
Supplies and services	\$ 16,064	\$ 9,201	\$ 8,623
Operating grants	188,646	207,400	197,497
Capital grants	80,884	60,299	21,164
Debt servicing costs	-	4	51
Amortization of tangible capital assets (Note 14)	47,900	51,879	51,178
Other	-	248	3,455
	<u>\$ 333,494</u>	<u>\$ 329,031</u>	<u>\$ 281,968</u>

Schedule 2: Expenses – Related Party Transactions

Alberta Social Housing Corporation Year ended March 31, 2024

Related parties are those entities consolidated or accounted for on the modified equity basis in the Government of Alberta's Consolidated Financial Statements. Related parties also include key management personnel and close family members of those individuals in the Department of Seniors, Community and Social Services.

The Corporation had the following transactions with related parties reported in the Statements of Operations and the Statements of Financial Position at the amount of consideration agreed upon between the related parties:

	<u>2024</u>	<u>2023</u>
	<i>(in thousands)</i>	
Revenues		
Grants		
Transfers from the Department of Seniors, Community and Social Services	201,967	172,942
Interest	1,699	876
Other	122	1,473
	<u>\$ 203,788</u>	<u>\$ 175,291</u>
Expenses		
Insurance premiums	6,476	5,639
Other services	12	57
	<u>\$ 6,488</u>	<u>\$ 5,696</u>
Receivable from		
Department of Seniors, Community and Social Services	\$ 26,251	\$ 51,655
Alberta Treasury Board and Finance	166	72
	<u>\$ 26,417</u>	<u>\$ 51,727</u>
Payable to		
Alberta Infrastructure	422	7,323
Alberta Risk Management Fund	610	570
	<u>\$ 1,032</u>	<u>\$ 7,893</u>
Deferred contributions to related parties	<u>\$ 11,853</u>	<u>\$ 10,222</u>

Office of The Public Guardian and Trustee Estates and Trusts

Financial Statements

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Management's Report

Management's Responsibility for the Financial Statements

The financial statements have been prepared by management in accordance with Canadian public sector accounting standards for all areas except other trust assets under administration. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Public Trustee is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Office of the Public Guardian and Trustee.

The Auditor General of Alberta has performed an independent external audit of these financial statements, in accordance with Canadian generally accepted auditing standards, and has expressed their opinion in the report that follows. The Auditor General has full and unrestricted access to the financial management of the Office of the Public Guardian and Trustee and meets when required.

On behalf of the Office of the Public Guardian and Trustee,

[Original signed by]
Shaun Peddie
Assistant Deputy Minister
Strategic Services Division
Seniors, Community and Social Services

[Original signed by]
Linda Camminatore
Public Trustee
Office of the Public Guardian & Trustee
Seniors, Community and Social Services

Independent Auditor's Report

To the Minister of Seniors, Community and Social Services



Report on the Financial Statements

Opinion

I have audited the financial statements of the Office of the Public Guardian and Trustee, Estates and Trusts, which comprise the statement of financial position as at March 31, 2024, and the statements of operations, remeasurement gains and losses, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Office of the Public Guardian and Trustee, Estates and Trusts as at March 31, 2024, and the results of its operations, its remeasurement gains and losses, its changes in net financial assets, and its cash flows for the year then ended in accordance with the accounting policies as described in Note 2 of the financial statements.

Basis for opinion

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 Office of the Public Guardian and Trustee, Estates and Trusts in accordance with the ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter - basis of accounting

I draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared to account for assets held in trust under the *Public Trustee Act* and *Public Trustee Investment Regulation*. As a result, the financial statements may not be suitable for another purpose. My report is not modified in respect to this matter.

Other information

Management is responsible for the other information. 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 identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I will perform on this other information, I conclude that there is a material misstatement of this other information, I am required to communicate the matter to those charged with governance.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting policies as described in Note 2 of the financial statements, 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 Office of the Public Guardian and Trustee, Estates and Trusts' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless an intention exists to liquidate or to cease operations, or there is no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Office of the Public Guardian and Trustee, Estates and Trusts' financial reporting process.

Auditor's responsibilities for the audit of the financial statements

My 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 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 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, 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 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 the Office of the Public Guardian and Trustee, Estates and Trusts' 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 Office of the Public Guardian and Trustee, Estates and Trusts' 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 Office of the Public Guardian and Trustee, Estates and Trusts 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.

[Original signed by W. Doug Wylie FCPA, FCMA, ICD.D]
Auditor General

June 3, 2024
Edmonton, Alberta

Statement of Operations

Office of The Public Guardian and Trustee Estates and Trusts
Year ended March 31, 2024

	2024	2023
	<i>(in thousands)</i>	
Revenues		
Pensions, Benefits and Settlements	\$ 122,002	\$ 142,050
Interest and Dividends <i>(Note 5)</i>	16,278	13,384
Common Fund Realized Gains (Losses)	349	(143)
	<u>138,629</u>	<u>155,291</u>
Expenses		
Client Care and Maintenance	82,782	79,782
Administrative Fees <i>(Note 11)</i>	5,514	5,513
Management Fees	609	1,230
Transfer from Common Fund to Ministry of Seniors, Community and Social Services <i>(Note 11)</i>	5,228	4,942
	<u>94,133</u>	<u>91,467</u>
Annual Surplus	<u>\$ 44,496</u>	<u>\$ 63,824</u>

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

*No budget presented – see Note 4.

Statement of Financial Position

Office of The Public Guardian and Trustee Estates and Trusts
Year ended March 31, 2024

	2024	2023
	<i>(In thousands)</i>	
Financial Assets		
Cash	\$ 11,789	\$ 11,804
Interest and Dividends Receivable	3,045	2,681
Common Fund Investments (Note 7)	556,033	554,064
Other Trust Assets Under Administration (Note 8)	151,239	140,216
	<u>722,106</u>	<u>708,765</u>
Liabilities		
Accounts Payable and Accrued Liabilities (Note 9)	5,398	5,509
Clients' Accounts, Mortgages, and Loans Payable (Note 10)	49,491	49,930
	<u>54,889</u>	<u>55,439</u>
Net Financial Assets and Net Assets	<u>667,217</u>	<u>653,326</u>
Net Assets		
Client Equity	587,760	576,710
Accumulated Surplus	66,300	67,853
Accumulated Remeasurement Gains	13,157	8,763
Net Assets	<u>\$ 667,217</u>	<u>\$ 653,326</u>

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

*No budget presented – see Note 4.

Statement of Changes in Net Financial Assets

Office of The Public Guardian and Trustee Estates and Trusts
Year ended March 31, 2024

	Clients' Equity 2024	Accumulated Surplus 2024 <i>(in thousands)</i>	Total 2024	Clients' Equity 2023	Accumulated Surplus 2023 <i>(in thousands)</i>	Total 2023
Annual Surplus	\$ -	\$ 44,496	\$ 44,496	\$ -	\$ 63,824	\$ 63,824
Allocated to Clients for Future Distribution Interest from Common Fund Earnings <i>(Note 1, 2b)</i>	12,084	(12,084)	-	11,791	(11,791)	-
Excess of Revenues over Expenditures allocated to clients <i>(Note 6)</i>	33,965	(33,965)	-	57,086	(57,086)	-
Trust Assets Acquired	43,426	-	43,426	24,836	-	24,836
Assets released to Clients, Beneficiaries and Heirs	(25,135)	-	(25,135)	(48,898)	-	(48,898)
Cash distributions to Clients, Beneficiaries and Heirs	(53,290)	-	(53,290)	(44,913)	-	(44,913)
Net Remeasurement Gains (Losses)	-	4,394	4,394	-	(2,267)	(2,267)
	<u>11,050</u>	<u>(41,655)</u>	<u>(30,605)</u>	<u>(98)</u>	<u>(71,144)</u>	<u>(71,242)</u>
Increase (Decrease) in Net Assets	11,050	2,841	13,891	(98)	(7,320)	(7,418)
Net Assets - Beginning of Year	576,710	76,616	653,326	576,808	83,936	660,744
Net Assets - End of Year	<u>\$ 587,760</u>	<u>\$ 79,457</u>	<u>\$ 667,217</u>	<u>\$ 576,710</u>	<u>\$ 76,616</u>	<u>\$ 653,326</u>

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

*No budget presented – see Note 4.

Statement of Cash Flows

Office of The Public Guardian and Trustee Estates and Trusts
Year ended March 31, 2024

	2024	2023
	<i>(in thousands)</i>	
Operating Transactions		
Annual Surplus	\$ 44,496	\$ 63,824
Items not affecting cash:		
Interest and Dividends from Clients' Investments outside of Common Fund	(259)	(331)
Amortization of Premium and Discounts	577	2,077
	<u>44,814</u>	<u>65,570</u>
(Increase) Decrease in Interest and Dividends Receivable	(362)	(143)
(Decrease) Increase in Accounts Payable and Accrued Liabilities	(110)	1,796
	<u>(472)</u>	<u>1,653</u>
Cash Provided by Operating Transactions	<u>44,342</u>	<u>67,223</u>
Capital Transactions		
Acquisition of Trust Assets (client real estate, registered plans)	(5,843)	(6,502)
Proceeds of Sale of Trust Assets	12,931	9,992
	<u>7,088</u>	<u>3,490</u>
Investing Transactions		
Purchase of Portfolio Investments	(222,666)	(277,517)
Proceeds on Disposal of Portfolio Investments	224,511	259,213
	<u>1,845</u>	<u>(18,304)</u>
Financing Transactions		
Distribution to Clients, Beneficiaries and Heirs	(53,290)	(44,913)
(Decrease) Increase in Cash and Cash Equivalents	(15)	7,496
Cash and Cash Equivalents at Beginning of Year	<u>11,804</u>	<u>4,308</u>
Cash and Cash Equivalents at End of Year	<u>\$ 11,789</u>	<u>\$ 11,804</u>

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

*No budget presented – see Note 4.

Statement of Remeasurement Gains and Losses

Office of The Public Guardian and Trustee Estates and Trusts
Year ended March 31, 2024

	2024	2023
	<i>(in thousands)</i>	
Unrealized Gains (Losses) Attributable to:		
Investments	\$ 5,068	\$ (3,193)
Foreign Exchange	226	1,874
Amounts Reclassified to the Statement of Operations		
Investments	(789)	(1,025)
Foreign exchange	(111)	77
Net Remeasurement Gains (Losses) for the year	<u>4,394</u>	<u>(2,267)</u>
Accumulated Remeasurement Gains at beginning of year	<u>8,763</u>	<u>11,030</u>
Accumulated Remeasurement Gains at end of year	<u>\$ 13,157</u>	<u>\$ 8,763</u>

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

*No budget presented – see Note 4.

Notes to the Financial Statements

Office of The Public Guardian and Trustee Estates and Trusts
Year ended March 31, 2024

1. AUTHORITY AND PURPOSE

Office of The Public Trustee of Alberta (“Public Trustee”) was established in 1949 pursuant to the *Public Trustee Act* and now operates under the authority of the *Public Trustee Act*, SA 2004, C.P. 44.1, (“the Act”) and other provincial statutes to protect the financial interests of vulnerable Albertans by administering the estates of represented adults, decedents and minors. Effective April 1, 2014, the Office of the Public Trustee merged with the Office of the Public Guardian creating the Office of the Public Guardian and Trustee (OPGT).

The mandate of the Public Trustee is to:

- Administer the property and finances of adults who are incapable of managing their financial affairs;
- Administer the estate of deceased persons;
- Protect property rights of children under eighteen years of age;
- Management of Common Fund;

The *Public Trustee Act* Section 31(2) requires (with certain exceptions) that the money received by the Public Trustee for a client be paid into the Common Fund. Section 33(3) requires any amount paid into the Common Fund for a client under section 31(2) be credited to the client’s guaranteed account (Schedule 1) with the Public Trustee. Section 31(4) of the *Act* states that no client or other person has any claim to or against the Common Fund except as provided by section 33. Section 33(6) states that the amount outstanding on a client’s guaranteed account is a charge against the assets of the Common Fund and is unconditionally guaranteed by the Crown. Section 32(1) of the *Act* states that assets may be transferred out of the Common Fund only as expressly required or permitted under the *Act*.

Section 32(2) allows funds to be transferred out of the Common Fund to pay the client, to pay an expense or a liability of the client. Amounts transferred from the Common Fund under section 32(2) are deducted from the client’s guaranteed account.

Section 34 of the *Act* states that the Public Trustee, in accordance with the Public Trustee Investment Regulation (Regulation), sets the interest rate to be credited to client guaranteed accounts.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES

(a) Basis of Financial Reporting

The financial statements have been presented to report on Office of the Public Guardian and Trustee’s fiduciary responsibilities in respect of the administration of client trusts and estates and Common Fund as required under the *Public Trustee Act* and the Public Trustee Investment Regulation.

These financial statements reflect the operations of the Common Fund and the assets held in trust and activity for the estates and trusts administered by Office of the Public Guardian and Trustee (OPGT).

Office of The Public Guardian and Trustee Estates and Trusts

Notes to the Financial Statements (Cont'd)

Year ended March 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES
(continued)

The operating costs of Office of the Public Guardian and Trustee are paid by the Ministry of Seniors, Community and Social Services. As such, the operating costs are not included in these statements and can be found in the Ministry financial information.

All balances except for other trust assets under administration have been prepared in accordance with Canadian Public Sector Accounting Standards. The accounting policies for other trust assets are described in Note 2(c).

(b) **Common Fund Investments**

Common Fund investments consist of bonds, debentures, mortgages, asset backed securities, shares and Exchange Traded Funds (ETF). The carrying value of all financial instruments included in the Common Fund are measured at cost or fair value. The long term investments, except shares and ETF, are reported at amortized cost less any write-down associated with a loss in value that is other than a temporary decline. Discounts and premiums arising on the purchase of fixed income securities are amortized over the term of the investment. Shares and ETF are stated at fair value determined with reference to quoted market value.

Short-term investments are stated at cost, which approximates fair value.

Forward foreign exchange contracts are valued based on fair value.

Unrealized gains and losses are recorded in the statement of remeasurement gains and losses.

When a financial instrument is derecognized, the cumulative amount of the remeasurement gain or loss previously reported is reversed and the gain or loss on the disposal of units held by the Common Fund is recognized in the statement of operations.

Reporting Entity

These financial statements reflect the assets and liabilities of the Common Fund and estates and trusts under the administration of the Public Guardian and Trustee of Alberta. In addition, these financial statements reflect the annual changes in those assets and liabilities including:

- i) Revenues earned on behalf of clients;
- ii) Income received on behalf of clients;
- iii) New client account additions;
- iv) Released client withdrawals;
- v) Payment made on behalf of clients; and
- vi) Administration fees payable to the Ministry of Seniors, Community and Social Services

Clients' equity represents funds that are available for distribution to clients or their beneficiaries.

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES
(continued)

Revenues

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable. Amount not received prior to the year-end are reported as accounts receivable.

Purchase price premiums or discounts are amortized on a straight-line basis over the remaining term of the investment. Realized gains and losses on the disposition of Common Fund investments are recorded on the date of trade of the disposal transaction.

A portion of revenues generated by Common Fund investments are credited to clients' equity. Section 34 of the *Act* states that the Public Trustee shall set the interest rate for each category of guaranteed accounts in accordance with the Regulation. The interest is calculated on the minimum daily balance of each client's account according to the Regulation and is credited to the client's account monthly. The interest rate as at March 31, 2024 is 2.50% (2023: 2.50%).

Expenses

All expenses are reported on the accrual basis of accounting. The cost of all goods consumed and services received during the year are expensed. Transfers from the Common Fund to the General Revenue Fund, investment management expenses related to the Common Fund investments, and assurance payments are recorded using the accrual basis of accounting with amounts incurred in the fiscal year but not paid prior to year-end are reflected as accounts payable and accrued liabilities.

Administrative Fees

Public Trustee fees on all official guardian (minors) accounts are calculated and collected in the month of the annual anniversary of the opening of the file. Fees are accrued for the period from the anniversary date to March 31 and annually thereafter.

Public Trustee fees for represented adult accounts are calculated and collected annually on the trust's anniversary date. Fees are accrued for the period from the anniversary date to March 31.

Public Trustee fees on decedent accounts are not collected until the trust or account is distributed. Fees are accrued from the period of the date the trust account was opened until March 31 and annually after that.

In addition to the above stated administration fees the Public Trustee may, in accordance with section 40(1)(a) of the *Act*, charge the client any fee that the Public Trustee deems is reasonable for any service. Under section 40(1)(b), the Public Trustee is entitled to collect from the client any expense reasonably incurred on the client's behalf.

Administration fees paid by the clients to OPGT, with the exception of cost recoveries, are included in the revenues of the Ministry of Seniors, Community and Social Services.

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES
(continued)

Management Fees

Consists of investment manager, investment advisor and investment custodian fees as well as authorized amounts transferred to clients as per *Public Trustee Act* Section 35(1).

Cash and Cash Equivalents in Common Fund

Cash is comprised of cash on hand and demand deposits. Cash equivalents are short-term highly liquid investments that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. Cash equivalents are held for the purpose of meeting short-term commitments rather than for investment purposes.

(c) **Other Trust Assets Under Administration**

Other trust assets under administration consist of accounts receivable, investments, real property and other assets that are held outside of the Common Fund. Assets acquired through new clients are recorded as direct increases to net assets and not as revenues. When assets are disposed of back to the beneficiary they are removed from net assets and not recorded as an expense.

Accounts Receivable

Accounts receivable consist of mortgages, loans, external bank account balances prior to the transfer to the Public Trustee, pension plans and other benefits and miscellaneous receivables. The accounts receivable are recorded at their estimated fair value.

Clients' Investments Outside of Common Fund

Clients' investments outside of Common Fund consists of retirement plans, registered disability savings plans (RDSPs), guaranteed investment certificates and deposits, Government bonds, shares and other securities. These assets are valued at market value based on the information available at the time OPGT assumes responsibility for the assets.

Subsequently, the cost based approach for investments is considered most appropriate as it is not practical to determine the investment market value. Due to the numerous unique client investments the change in value is not easily measurable and not actively managed by OPGT.

Structured Settlements and Annuities

Structured Settlements and Annuities are recorded at the present value of their guaranteed term. If there is not a guaranteed term, the settlement or annuity is recorded at a nominal value of \$1.

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND REPORTING PRACTICES
(continued)

Real Property

Real property consisting of land and buildings are recorded at cost. The cost is considered to be the initially recorded fair value based on the property tax assessments and other information at the time OPGT assumes responsibility for the property.

Amortization is not appropriate considering the properties are held as inventory.

Other Assets

Other assets are stated at amounts determined from information available to OPGT at the date the Trustee assumes responsibility of the assets. Subsequent adjustments are made if additional valuation information is received. If no valuation is available, these assets are recorded at a nominal value of \$1.

Clients' Accounts, Mortgages and Loans Payable

Client accounts, mortgages and loans payable represent the administration fees payable to OPGT and the encumbrances of client assets that are payable to independent third parties. These client obligations are settled as client resources become available. In some cases, a client's liabilities exceed the stated value of their assets. These items are included as accounts payable when they have been verified by the creditor and are paid as the resources of the client become available.

Liabilities

All liabilities are recorded at their estimated fair value at the date of assumption of the liability.

The carrying value of all liabilities approximates their fair value.

Net Assets

Net assets represent the difference between the carrying value of assets held by OPGT and its liabilities.

Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations or client's equity.

Valuation of Financial Assets and Liabilities

Fair value is the amount of consideration agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act.

The fair values of cash and cash equivalents, interest and dividends receivable, accounts payable, accrued liabilities and clients' accounts are estimated to approximate their carrying values because of the short-term nature of these instruments. Fair values of mortgages and loans payable are not reported due to there being no organized financial market for the instruments and it is not practicable within constraints of timeliness or cost to estimate the fair value with sufficient reliability.

Office of The Public Guardian and Trustee Estates and Trusts
 Notes to the Financial Statements (Cont'd)
 Year ended March 31, 2024

3. MEASUREMENT UNCERTAINTY

Measurement uncertainty exists when there is a variance between the recognized or described amount and another reasonably possible amount. In particular, the fair value of many assets (Note 9) is estimated at the time that OPGT assumes the responsibility for the assets. Actual results could differ from those estimates.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amounts revenues and expenses for the reported period. Actual results could differ from management's best estimates as additional information becomes available in the future.

4. BUDGET

Budget amounts have not been disclosed as Public Guardian and Trustee's nature of operations does not provide for relevant budget amounts to be reasonably determined.

5. INTEREST AND DIVIDENDS

	2024	2023
	<i>(in thousands)</i>	
Interest and Dividends - Common Fund Investments	\$ 16,019	\$ 13,053
Interest and Dividends from Clients' Investments outside of Common Fund	259	331
Interest and Dividends	\$ 16,278	\$ 13,384

6. EXCESS OF REVENUES OVER EXPENSES - ALLOCATED TO CLIENTS FOR FUTURE DISTRIBUTIONS

	2024	2023
	<i>(in thousands)</i>	
Interest and Dividends from Clients' Investments outside of Common Fund	\$ 259	\$ 331
Pensions, Benefits and Settlements	122,002	142,050
Total Revenues	122,261	142,381
Client Care and Maintenance	82,782	79,782
Administrative Fees	5,514	5,513
Total Expenses	88,296	85,295
Excess of Revenues over Expenses - Allocated to Clients for Future Distribution	\$ 33,965	\$ 57,086

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

7. COMMON FUND INVESTMENTS

	2024	2023
	<i>(in thousands)</i>	
<u>Items at Cost or Amortized Cost</u>		
Interest Bearing Securities (a)	\$ 513,498	\$ 501,502
<u>Items at Fair Value</u>		
Equities Listed in Active Market	40,472	37,260
Other Designated to Fair Value	2,063	15,302
	<u>42,535</u>	<u>52,562</u>
Total Common Fund Investments	<u>\$ 556,033</u>	<u>\$ 554,064</u>

(a) Quoted market value of interest bearing securities \$500,022 (2023: \$481,130) is arrived at using a combination of level one and level two valuation methods.

Fair Value Hierarchy

The table below provides a summary of management's estimate of the relative reliability of data or inputs used by OPGT to measure the fair value of OPGT's investments. The measure of reliability is determined based on the following three levels:

Level One: Fair value is based on unadjusted quoted prices in active markets for identical assets or liabilities traded in active markets. Level one includes primarily traded listed equity investments.

Level Two: Fair value is based on valuation methods that make use of inputs, other than quoted prices included within level one, that are observable by market participation either directly through quoted prices for similar but not identical assets or indirectly through observable market information used in valuation models. Level two primarily includes debt securities and derivative contracts not traded on a public exchange and public equities not traded in an active market. For these investments, fair values are either derived from a number of prices that are provided by independent pricing sources or from pricing models that use observable market data such as swap curves and credit spread.

Level Three: Fair value is based on valuation methods where inputs that are based on non-observable market data have a significant impact on the valuation. For these investments trading activity is infrequent and fair values are derived using valuation techniques.

Office of The Public Guardian and Trustee Estates and Trusts
 Notes to the Financial Statements (Cont'd)
 Year ended March 31, 2024

7. COMMON FUND INVESTMENTS *(continued)*

	Level 1	Level 2	Level 3	Total
	<i>(in thousands)</i>			
Equities Listed in Active Market	\$ 40,472	\$ -	\$ -	\$ 40,472
Others designated to fair value	2,063	-	-	2,063
March 31, 2024 - Total	\$ 42,535	\$ -	\$ -	\$ 42,535

Financial Risk Management

OPGT is exposed to financial risks associated with the underlying securities held in the investment funds. These financial risks include credit risk, market risk and liquidity risk. Credit risk relates to the possibility that a loss may occur from the failure of another party to perform according to the terms of a contract. Market risk is comprised of currency risk, interest rate risk and price risk. Liquidity risk is the risk the Fund will not be able to meet its obligations as they fall due.

Common Fund investments are managed in accordance with the Statement of Investment Policies and Goals (SIP&G). The policy and goals are designed to mitigate risks by placing restrictions on the overall content, quality and quantity of permitted investments. Pursuant to the policy and goals, the investments are high quality, highly rated fixed income securities, equity investments in Canadian and foreign currency and mortgages. Exposure to foreign currencies has provided diversification benefits.

OPGT works with an investment advisor and an investment manager that actively manages the asset class allocations based on the policies and goals in the SIP&G. On a quarterly basis, the investment manager provides performance and compliance reports and meets with the Public Guardian and Trustee, the investment advisor and the Investment Advisory Committee.

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

7. COMMON FUND INVESTMENTS *(continued)*

a) **Credit Risk**

Counterparty credit risk is the risk of loss arising from the failure of a counterparty to fully honour its financial obligations with OPGT. The credit quality of financial assets is generally assessed by reference to external credit ratings. Credit risk can also lead to losses when issuers and debtors are downgraded by credit rating agencies usually leading to a fall in the fair value of the counterparty's obligations. Credit risk exposure for financial instruments is measured by the positive fair value of the contractual obligations with counterparties. The fair value of all investments is directly or indirectly impacted by credit risk to some degree. OPGT's investments in debt securities are with counterparties considered to be investment grade.

b) **Foreign Currency Risk**

OPGT is exposed to foreign currency risk associated with 4.92% (March 31, 2023: 4.50%) of the underlying securities held in the Common Fund investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. OPGT does not hedge its foreign currency exposure with currency forward contracts or any other type of derivative financial instruments. The fair value of investments denominated in foreign currencies is translated into Canadian dollars using the reporting date exchange rate.

c) **Interest Rate Risk**

OPGT is exposed to interest rate risk associated with the underlying interest-bearing securities held in the investment funds. Interest rate risk relates to the possibility that the fair value of investments will change due to future fluctuations in market interest rates. In general, investment returns from bonds and mortgages are sensitive to changes in the level of interest rates, with longer term interest bearing securities being more sensitive to interest rate changes than shorter-term bonds. If interest rates increased by 1%, and all other variables are held constant, the potential loss in fair value to OPGT would be approximately 2.34% (March 31, 2023: 2.32%) of total investments.

Approximately 0.01% (March 31, 2023: nil) of interest-bearing securities are invested with variable interest rate with minimum interest rate risk exposure.

The following table summarizes the terms to maturity of interest-bearing securities held in pooled investment funds at March 31, 2024.

Class	<1 year	1-5 years	Over 5 years	Average effective market
Interest-bearing securities	21.20%	70.18%	8.62%	4.61%

Office of The Public Guardian and Trustee Estates and Trusts
 Notes to the Financial Statements (Cont'd)
 Year ended March 31, 2024

7. COMMON FUND INVESTMENTS *(continued)*

d) **Price Risk**

Price risk relates to the possibility that equity investments will change in fair value due to future fluctuations in market prices caused by factors specific to an individual equity investment or other factors affecting all equities traded in the market. OPGT is exposed to price risk associated with the underlying equity investments held in investment funds. If equity market indices (S&P/TSX, S&P500, S&P1500 and MSCI ACWI and their sectors) declined by 10%, and all other variables are held constant, the potential loss in fair value to OPGT would be approximately -0.75% (March 31, 2023: -0.70%) of total investments.

e) **Liquidity Risk**

Liquidity risk arises if OPGT should encounter difficulty in meeting obligations associated with its financial liabilities. Liquidity requirements of OPGT are met through income generated from investments, clients' revenues and by investing in publicly traded liquid assets traded in active market that are easily sold and converted to cash. These sources of cash are used to pay clients' obligations, their operating expenses and settle clients' final payments associated with the termination of OPGT's responsibilities towards clients.

OPGT currently has minimal liquidity risk.

8. OTHER TRUST ASSETS UNDER ADMINISTRATION

	2024	2023
	<i>(in thousands)</i>	
Accounts Receivable	\$ 10,013	\$ 8,723
Real Property	15,772	15,177
Other Assets	2,023	1,879
Clients' Investments Outside the Common Fund	85,804	77,041
Annuities	37,627	37,396
Other Trust Assets Under Administration	\$ 151,239	\$ 140,216

9. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2024	2023
	<i>(in thousands)</i>	
Due to Ministry of Seniors, Community and Social Services from Common Fund <i>(Note 11)</i>	\$ 5,228	\$ 4,942
Accrued Investment Fees and Other Payable	170	567
Accounts Payable and Accrued Liabilities	\$ 5,398	\$ 5,509

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

10. CLIENTS' ACCOUNTS, MORTGAGES AND LOANS PAYABLE

	2024	2023
	<i>(in thousands)</i>	
Accounts Payable	\$ 40,220	\$ 40,339
Administrative Fees Payable	5,848	5,895
Mortgages and Loans Payable	3,423	3,696
Clients' Accounts, Mortgages and Loans Payable	\$ 49,491	\$ 49,930

A five year repayment schedule for mortgage and loans payable is not presented due to the uncertainty in timing for the clients' account settlements.

11. RELATED PARTY TRANSACTIONS

	2024	2023
	<i>(in thousands)</i>	
Statement of Financial Position		
Due to Ministry of Seniors, Community and Social Services from Common Fund	\$ 5,228	\$ 4,942
Administration Fees Payable	5,848	5,895
Statement of Operations		
Administrative Fees	\$ 5,514	\$ 5,513
Transfer from Common Fund to Ministry of Seniors, Community and Social Services	5,228	4,942

Transfers to the Ministry of Seniors, Community and Social Services consist of system development costs to replace the legacy system and management fees that are included in the revenues of the Ministry of Seniors, Community and Social Services.

Estate administration fees charged to clients' accounts, with the exception of cost recoveries, are included in the revenues of the Ministry of Seniors, Community and Social Services.

The *Public Trustee Act* states that unclaimed property must be held for at least ten years from the date of an order declaring the person to be missing or after the date that the Public Trustee publishes a notice in The Alberta Gazette. After ten years of inactivity, trust balances held by the OPGT may be transferred to the Ministry of Seniors, Community and Social Services. For the year ended March 31, 2024 the amount transferred was \$292 (2023: \$112) and appears on these financial statements as part of the Cash Distributions to Clients, Beneficiaries and Heirs.

The operating costs of the Public Trustee portion of OPGT are included in the financial information of the Ministry of Seniors, Community and Social Services. For the year ended March 31, 2024, the operating costs are \$13,070 (2023: \$12,680).

Office of The Public Guardian and Trustee Estates and Trusts
Notes to the Financial Statements (Cont'd)
Year ended March 31, 2024

12. CONTINGENT LIABILITIES

(in thousands)

The Public Trustee is involved in legal matters where damages are being sought. These matters may give rise to contingent liabilities. The Public Trustee clients have been named in three (2023: five) claims of which the outcome is not determinable. The claims have a specified amount of Nil (2023: Nil). Included in the total claims, Nil (2023: Nil) is covered in whole or in part by the Alberta Risk Management Fund. The resolution of indeterminable claims may result in a liability, if any, that may be significantly lower than the claimed amount.

13. CONTINGENT ASSETS

(in thousands)

The Public Trustee initiated legal matters where possible assets are being sought. The outcomes from these matters will likely result in recognition of assets. These amounts have not been recognized in the financial statements.

The Public Trustee was involved in 29 (2023: 38) lawsuits which will likely give rise to the recovery of assets. Of these lawsuits, 18 (2023: 20) have an estimated amount ranging from \$4 to \$200 (2023: from \$4 to \$1,200). 11 (2023: 18) lawsuits have no amount specified. The nature of claims are personal injury, estate and family law.

14. FUTURE CHANGES IN ACCOUNTING STANDARDS

The Public Sector Accounting Board has approved the following accounting standards, which are effective for fiscal years starting on or after April 1, 2026:

- **The Conceptual Framework for Financial Reporting in the Public Sector**
This Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of specific standards.
- **PS 1202 Financial Statement Presentation**
Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework.

Management is currently assessing the impact of the conceptual framework and the standard on the Estates and Trusts financial statements.

15. COMPARATIVE FIGURES

Certain 2023 figures have been reclassified, where necessary, to conform to the 2024 presentation.

16. APPROVAL OF FINANCIAL STATEMENTS

The Public Trustee and the Assistant Deputy Minister of Seniors, Community and Social Services - Strategic Services Division approved these financial statements.

Schedule 1: Clients' Guaranteed Accounts

Office of The Public Guardian and Trustee Estates and Trusts
As at March 31, 2024

	2024	2023
	<i>(in thousands)</i>	
Clients' Equity	\$ 587,760	\$ 576,710
Clients' Accounts, Mortgages, and Loans Payable <i>(Note 10)</i>	49,491	49,930
Total Clients' Liabilities and Equity	637,251	626,640
Less: Other Trust Assets Under Administration <i>(Note 8)</i>	151,239	140,216
<i>Clients' Guaranteed Accounts (Note 1)</i>	\$ 486,012	\$ 486,424

Other Financial Information

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Statement of Remissions, Compromises, and Write-offs (unaudited)

Department of Seniors, Community and Social Services

Year Ended March 31, 2024

In thousands

The following Statement has been prepared pursuant to section 23 of the *Financial Administration Act*.

The Statement includes all Remissions, Compromises and Write-offs of the Department of Seniors, Community and Social Services made or approved during the Fiscal Year.

	<u>2024</u>	<u>2023</u>
	<u>Actual</u>	<u>Actual</u>
Remissions under section 21 of the <i>Financial Administration Act</i> :	\$ -	\$ -
Compromises under section 22 of the <i>Financial Administration Act</i> :		
Income Support, Assured Income for Severely Handicapped, Alberta Adult Health Benefit	-	3
Bankruptcies:		
Income Support, Assured Income for Severely Handicapped, Alberta Adult Health Benefit	58	24
Write-Offs:		
Income Support, Assured Income for Severely Handicapped, Alberta Adult Health Benefit	11,184	2,376
Disability Services	27	141
Alberta Seniors Benefit	65	88
Supplementary Accommodation Benefit	11	15
	<u>\$ 11,345</u>	<u>\$ 2,647</u>

Lapse/Encumbrance (unaudited)

Department of Seniors, Community and Social Services
 Year Ended March 31, 2024
 In thousands

	Restated Voted Estimate ⁽¹⁾	Supplementary Estimate ⁽²⁾	Adjustments ⁽³⁾	Adjusted Voted Estimate	Voted Actuals ⁽⁴⁾	Over Expended (Under Expended)
EXPENSE VOTE BY PROGRAM						
Operating Expense						
1 Ministry Support Services						
1.1 Minister's Office	\$ 756	\$ -	\$ -	\$ 756	\$ 916	\$ 160
1.2 Deputy Minister's Office	802	-	-	802	821	19
1.3 Strategic Services	6,870	-	-	6,870	6,883	13
1.4 Corporate Services	8,621	-	-	8,621	8,249	(372)
1.5 Appeals Panels	3,956	-	-	3,956	3,333	(623)
	<u>21,005</u>	<u>-</u>	<u>-</u>	<u>21,005</u>	<u>20,202</u>	<u>(803)</u>
2 Employment and Income Support						
2.1 Program Planning and Delivery	109,538	-	-	109,538	135,335	25,797
2.2 Income Support to People Expected to Work or Working	362,417	-	-	362,417	383,248	20,831
2.3 Income Support to People with Barriers to Full Employment	236,535	-	-	236,535	217,242	(19,293)
2.4 Career and Employment Services	95,892	-	-	95,892	93,711	(2,181)
	<u>804,382</u>	<u>-</u>	<u>-</u>	<u>804,382</u>	<u>829,536</u>	<u>25,154</u>
3 Assured Income for the Severely Handicapped						
3.1 Program Planning and Delivery	35,166	-	-	35,166	37,169	2,003
3.2 Financial Assistance Grants	1,503,285	-	-	1,503,285	1,507,012	3,727
	<u>1,538,451</u>	<u>-</u>	<u>-</u>	<u>1,538,451</u>	<u>1,544,181</u>	<u>5,730</u>
4 Disability Services						
4.1 Program Planning and Delivery	58,411	-	(800)	57,611	67,351	9,740
4.2 Persons with Developmental Disabilities - Supports to Albertans	1,173,710	-	-	1,173,710	1,171,173	(2,537)
4.3 Persons with Developmental Disabilities - Direct Operations	40,290	-	-	40,290	40,321	31
4.4 Family Support for Children with Disabilities	233,765	-	(1,600)	232,165	227,012	(5,153)
4.5 Provincial Disability Supports Initiatives	18,199	-	-	18,199	19,401	1,202
4.6 Fetal Alcohol Spectrum Disorder Initiatives	25,239	-	-	25,239	27,667	2,428
4.7 Disability Advocate's Office	1,200	-	-	1,200	1,106	(94)
	<u>1,550,814</u>	<u>-</u>	<u>(2,400)</u>	<u>1,548,414</u>	<u>1,554,031</u>	<u>5,617</u>
5 Homeless and Outreach Support Services						
5.1 Program Planning and Delivery	3,297	-	-	3,297	3,648	351
5.2 Homeless Shelters	83,500	-	-	83,500	77,609	(5,891)
5.3 Women's Shelters	-	-	-	-	-	-
5.4 Homeless Support Outreach Services	101,638	-	-	101,638	97,812	(3,826)
	<u>188,435</u>	<u>-</u>	<u>-</u>	<u>188,435</u>	<u>179,069</u>	<u>(9,366)</u>
6 Community Supports and Family Safety						
6.1 Program Planning and Delivery	1,739	-	-	1,739	1,765	26
6.2 Family and Community Support Services	115,000	-	-	115,000	112,028	(2,972)
6.3 Family and Community Safety	19,400	-	-	19,400	17,974	(1,426)
	<u>136,139</u>	<u>-</u>	<u>-</u>	<u>136,139</u>	<u>131,767</u>	<u>(4,372)</u>

Lapse/Encumbrance (unaudited)

Department of Seniors, Community and Social Services

Year Ended March 31, 2024

In thousands

	Restated Voted Estimate ⁽¹⁾	Supplementary Estimate ⁽²⁾	Adjustments ⁽³⁾	Adjusted Voted Estimate	Voted Actuals ⁽⁴⁾	Over Expended (Under Expended)
7 Seniors Services						
7.1 Program Planning and Delivery	5,319	-	-	5,319	5,065	(254)
7.2 Special Needs Assistance Grants	18,647	-	-	18,647	14,027	(4,620)
7.3 Seniors Home Adaptation and Repair	1,565	-	-	1,565	634	(931)
7.4 Seniors Community Grants	2,806	525	-	3,331	3,356	25
	<u>28,337</u>	<u>525</u>	<u>-</u>	<u>28,862</u>	<u>23,082</u>	<u>(5,780)</u>
8 Alberta Seniors Benefit						
8.1 Program Planning and Delivery	5,737	-	-	5,737	6,695	958
8.2 Alberta Seniors Benefit Grants	373,918	-	-	373,918	376,942	3,024
8.3 Supplementary Accommodations Benefit	114,203	-	-	114,203	91,406	(22,797)
	<u>493,858</u>	<u>-</u>	<u>-</u>	<u>493,858</u>	<u>475,043</u>	<u>(18,815)</u>
9 Housing						
9.1 Program Planning and Delivery	10,745	-	-	10,745	11,423	678
9.2 Assistance to Alberta Social Housing Corporation	115,173	-	-	115,173	121,959	6,786
	<u>125,918</u>	<u>-</u>	<u>-</u>	<u>125,918</u>	<u>133,382</u>	<u>7,464</u>
10 Public Guardian and Trustee Services	<u>27,261</u>	<u>-</u>	<u>-</u>	<u>27,261</u>	<u>25,838</u>	<u>(1,423)</u>
11 Services Provided to Other Ministries	<u>2,228</u>	<u>-</u>	<u>-</u>	<u>2,228</u>	<u>1,724</u>	<u>(504)</u>
12 Affordability Supports and Inflation Relief						
12.1 Affordability Supports and Inflation Relief	8,700	-	-	8,700	2,904	(5,796)
	<u>8,700</u>	<u>-</u>	<u>-</u>	<u>8,700</u>	<u>2,904</u>	<u>(5,796)</u>
Capital Payments to Related Parties						
9 Housing						
9.2 Assistance to Alberta Social Housing Corporation	60,543	-	-	60,543	61,603	1,060
Total (Lapse)/Encumbrance	<u>\$ 4,986,071</u>	<u>\$ 525</u>	<u>(2,400)</u>	<u>\$ 4,984,196</u>	<u>\$ 4,982,362</u>	<u>\$ (1,834)</u>
						<u>\$ (1,834)</u>
CAPITAL INVESTMENT VOTE BY PROGRAM						
2 Employment and Income Support						
2.1 Program Planning and Delivery	-	-	-	-	12	12
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>12</u>
4 Disability Services						
4.1 Program Planning and Delivery	-	-	1,600	1,600	1,362	(238)
4.3 Persons with Developmental Disabilities - Direct Operations	572	-	350	922	93	(829)
4.7 Disability Advocate's Office	-	-	450	450	12	(438)
	<u>572</u>	<u>-</u>	<u>2,400</u>	<u>2,972</u>	<u>1,467</u>	<u>(1,505)</u>
10 Public Guardian and Trustee Services	3,500	-	1,000	4,500	3,685	(815)
Total (Lapse)/Encumbrance	<u>\$ 4,072</u>	<u>\$ -</u>	<u>\$ 3,400</u>	<u>\$ 7,472</u>	<u>\$ 5,164</u>	<u>\$ (2,308)</u>
						<u>\$ (2,308)</u>
FINANCIAL TRANSACTIONS VOTE BY PROGRAM						
7 Seniors Services						
7.3 Seniors Home Adaptation and Repair	\$ 9,950	\$ -	\$ -	\$ 9,950	\$ 4,909	\$ (5,041)
7.5 Property Tax Deferral Loans	9,750	-	-	9,750	8,115	(1,635)
Total (Lapse)/Encumbrance	<u>\$ 19,700</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,700</u>	<u>\$ 13,024</u>	<u>\$ (6,676)</u>
						<u>\$ (6,676)</u>

Lapse/Encumbrance (unaudited)

Department of Seniors, Community and Social Services
Year Ended March 31, 2024
In thousands

	Restated Voted Estimate ⁽¹⁾	Supplementary Estimate ⁽²⁾	Adjustments ⁽³⁾	Adjusted Voted Estimate	Voted Actuals ⁽⁴⁾	Over Expended (Under Expended)
CONTINGENCY VOTE BY PROGRAM						
OPERATING EXPENSE						
2 Employment and Income Support						
2.1 Program Planning and Delivery	\$ -	\$ -	\$ 2,100	\$ 2,100	\$ 2,100	\$ -
2.2 Income Support to People Expected to Work or Working			85,700	85,700	85,700	-
2.3 Income Support to People with Barriers to Full Employment			2,100	2,100	2,100	-
	-	-	89,900	89,900	89,900	-
3 Assured Income for the Severely Handicapped						
3.2 Financial Assistance Grants			20,000	20,000	20,000	-
	-	-	20,000	20,000	20,000	-
5 Homeless and Outreach Support Services						
5.2 Homeless Shelters			43,000	43,000	43,000	-
	-	-	43,000	43,000	43,000	-
6 Community Supports and Family Safety						
6.2 Family and Community Support Services			1,000	1,000	1,000	-
	-	-	1,000	1,000	1,000	-
9 Housing						
9.2 Assistance to Alberta Social Housing Corporation			400	400	400	-
	-	-	400	400	400	-
Capital Payments to Related Parties						
9 Housing						
9.2 Assistance to Alberta Social Housing Corporation			18,005	18,005	18,005	-
Total	\$ -	\$ -	\$ 172,305	\$ 172,305	\$ 172,305	\$ -
(Lapse)/Encumbrance						\$ -

Notes:

⁽¹⁾ As per "Expense Vote by Program," "Capital Investment Vote by Program" and "Financial Transactions Vote by Program" pages 185-187 of the 2023-24 Government Estimates. The Restated Voted Estimate column reflects the adjustments to supply vote amounts provided to the department by the Designation and Transfer of Responsibility Regulations under Orders in Council 157/2023 and 167/2023 passed on June 9, 2023 and July 10, 2023 respectively, as reported to the legislature in the 2023-24 Supplementary Supply Estimates.

⁽²⁾ Per the Supplementary Supply Estimates approved on March 28, 2024.

⁽³⁾ Adjustments include encumbrances, capital carry over amounts, transfers between votes, credit or recovery increases approved by Treasury Board, and credit or recovery shortfalls. An encumbrance is incurred when, on a vote-by-vote basis, the total of actual disbursements in the prior year exceed the total adjusted estimate. All calculated encumbrances from the prior year are reflected as an adjustment to reduce the corresponding voted estimate in the current year.

Adjustments also include supply vote transfers for "Contingency" as approved by the Lieutenant Governor in Council under the direction of the Minister of Finance. The Contingency supply vote consists of a provisional funding authority transferable to any ministry. Upon approval by the Lieutenant Governor in Council, the President of Treasury Board and Minister of Finance may either spend or transfer all or a portion of this supply vote to another minister for public emergencies, disasters or unanticipated costs. On March 27, 2024, the department received a transfer from Contingency under Order in Council 57/2024 for \$172,305,000.

⁽⁴⁾ Actuals exclude non-voted amounts as no cash disbursement is required (non-cash amounts), or because the Legislative Assembly has already provided the funding authority pursuant to a statute other than an appropriation act. Non-cash amounts (such as amortization, accretion, valuation adjustments, and other provisions) are excluded as these amounts do not require any expenditure or payment of public money. Year-end expense accruals & payables which will immediately require a cash outlay (payment of public money) to settle or otherwise extinguish the liabilities are included in Actuals.

Trust Funds Under Administration

In thousands

The ministry administers trust funds that are regulated and other funds consisting of public money over which the legislature has no power of appropriation. As the ministry has no equity in the funds and administers them for the purpose of various trusts, they are not included in the ministry's financial statements.

At March 31, 2024, the trust funds under administration were as follows:

	<u>2024</u>	<u>2023</u>
	<u>Actual</u>	<u>Actual</u>
		<u>(Restated)</u>
Office of the Public Guardian and Trustee Estates and Trusts	\$ 667,217	\$ 653,326
Persons with Developmental Disabilities Clients Trust Funds	136	245
	<u>\$ 667,353</u>	<u>\$ 653,571</u>

Annual Report Extracts and Other Statutory Reports

Public Interest Disclosure (Whistleblower Protection) Act

Section 32 of the *Public Interest Disclosure (Whistleblower Protection) Act* reads:

- 32(1) Every chief officer must prepare a report annually on all disclosures that have been made to the designated officer of the department, public entity or office of the Legislature for which the chief officer is responsible.
- (2) The report under subsection (1) must include the following information:
- (a) the number of disclosures received by the designated officer, the number of disclosures acted on and the number of disclosures not acted on by the designated officer;
 - (b) the number of investigations commenced by the designated officer as a result of disclosures;
 - (c) in the case of an investigation that results in a finding of wrongdoing, a description of the wrongdoing and any recommendations made or corrective measures taken in relation to the wrongdoing or the reasons why no corrective measure was taken.
- (3) The report under subsection (1) must be included in the annual report of the department, public entity or office of the Legislature if the annual report is made publicly available.

There were no disclosures of wrongdoing filed with my office for your department between April 1, 2023 and March 31, 2024.