

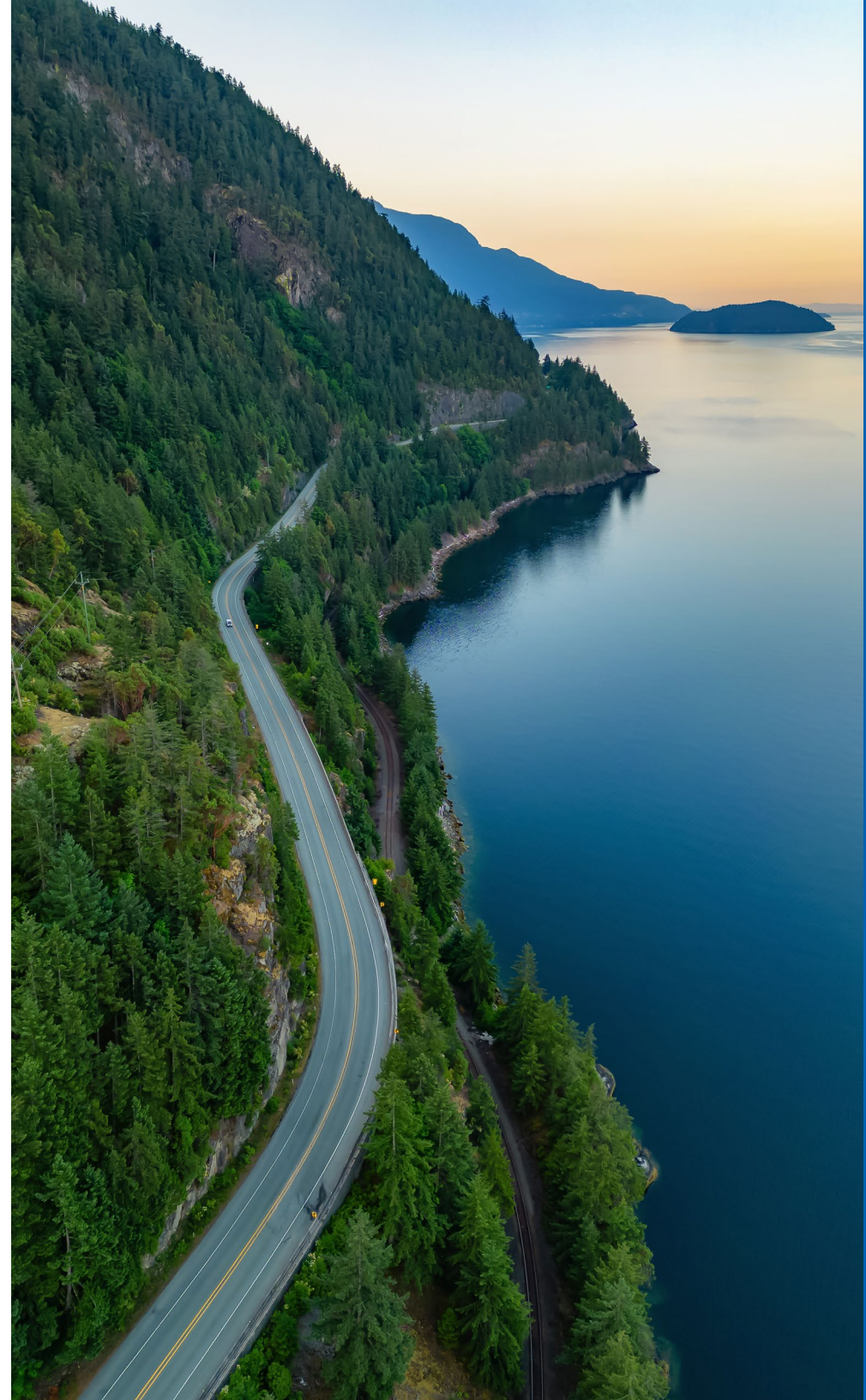
Public Guardian and Trustee of British Columbia

Service Delivery Plan

April 1, 2025 – March 31, 2028

December 20, 2024

(Updated on March 28, 2025 to align with Budget 2025
allocations to the Public Guardian and Trustee)



To: The Honourable Niki Sharma, K.C.
Attorney General and Deputy Premier

I have the honour of delivering this Service Delivery Plan for the Public Guardian and Trustee in accordance with the provisions of s. 22 (4) of the Public Guardian and Trustee Act.

This plan covers the period April 1, 2025 to March 31, 2028. It has been prepared under my direction and all material fiscal assumptions and policy decisions as of December 20, 2024 and updated on March 28, 2025 have been considered in preparing it. The plan was updated on March 28, 2025 to align with Budget 2025 allocations to the Public Guardian and Trustee. I am accountable for the basis on which the plan has been prepared.

Dana Kingsbury
Public Guardian and Trustee

March 28, 2025

Date

To: Dana Kingsbury
Public Guardian and Trustee

Pursuant to s. 22 (4) of the Public Guardian and Trustee Act, I approve the Service Delivery Plan 2025-2028 for the Public Guardian Trustee.

Attorney General

July 03, 2025

Date

Pursuant to s. 22 (4) of the Public Guardian and Trustee Act, the attached Service Delivery Plan 2025-2028 for the Public Guardian and Trustee has been approved by Treasury Board.

Chair of Treasury Board

Date

It is my pleasure to present the 2025-2028 Service Delivery Plan of the Public Guardian and Trustee (PGT) for the period of April 1, 2025 to March 31, 2028. During this period, the PGT is focusing on ensuring the organization has the tools, infrastructure and resources to continue providing quality services within the scope of our mandate over the next 3 years and beyond.

In 2024 the PGT launched a refreshed website and new digital services that offer more convenient and up-to-date ways of requesting service from the PGT. The PGT will continue to build upon this platform, making enhancements and expanding the self-serve options available on our website.

Information technology (IT) systems that are secure, integrated and efficient are critical for effective client service delivery, and the PGT has several large projects ongoing in this area. The PGT is in the process of upgrading the Trust Accounting System used to manage client assets, which will be a multi-year project. The final implementation phase of the digital document management system for client records is also underway focusing on improvements to how the PGT manages and tracks legal work. Throughout these system upgrades and our other IT work, the PGT maintains its focus on information security, data integrity and process improvements that support staff in their work.

The PGT continues the implementation of Bill 38, the Indigenous Self-Government in Child and Family Services Amendment Act and will remain committed to being a steadfast partner to First Nations seeking to exercise jurisdiction over their child and family services. The PGT will work to strengthen existing, and build new, relationships, raise awareness about the PGT's child property guardianship role, and enter agreements to act as property guardian where desired by First Nations. The PGT will also continue to advocate for the legal reform and resourcing required to do this work well.

In order to respond to shifting service demands, prepare for the demographic shifts taking place in our province, and fully meet our fiduciary duties to clients, the PGT needs to be properly, consistently and effectively resourced. For this reason, the PGT intends to pursue options to stabilize our revenue. The PGT is currently not permitted to access excess annual client-generated revenue beyond fiscal year end, which hinders our ability to take a long-term view of our budget, make necessary enhancement to client service delivery and prepare adequately for future needs.

Our services are carried out by skilled and dedicated staff. At the PGT, we continue to focus on creating a workplace where staff feel engaged and supported. This includes addressing workload pressures where possible, improving accessibility in our spaces and processes, and providing the training, policies and procedures to guide staff in their work.

I am grateful to lead an organization with a strong commitment to serving British Columbians with respect and integrity, and look forward to the work ahead.

Dana Kingsbury
Public Guardian and Trustee

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The Public Guardian and Trustee (PGT) serves vulnerable British Columbians by providing substitute financial, legal and personal decision making services. The PGT also monitors the financial, legal and in some cases, personal decision making of other substitute decision makers. The majority of PGT clients are children (including those in continuing care of the Province) and adults, whose legal or mental incapacity makes them unable to protect their own legal and financial interests. The PGT also administers estates of deceased and missing persons as well as personal trusts. PGT responsibilities span the legal, financial, health and social services sectors.

The PGT currently has 333 base full time equivalent employee positions. It served approximately 26,800 clients during 2023-2024 and administered over \$1.5 billion of client assets as of March 31, 2024. The PGT delivers service from offices in Vancouver, Victoria and Kelowna.

Child and Youth Services

Provides trust services; pursues financial entitlements and protects legal interests of children and youth for whom the PGT is property guardian; protects legal and financial interests of minors through proposed legal settlement and statutory protective reviews; and acts as litigation guardian.

Services to Adults

Provides financial, legal and personal care substitute decision making services for incapable adults; investigates reports of financial abuse, neglect and self-neglect of vulnerable adults; reviews accountings by private committees; and makes or appoints others to make health care or care facility admission decisions.

Estate and Personal Trust Services

Administers estates of deceased and missing persons; administers personal trusts; acts as litigation representative; provides services to secure and maintain client physical assets; and agrees to act as executor under a will in appropriate circumstances.

Legal Services

Provides advice to the PGT with respect to client and corporate matters; fulfills certain statutory obligations; manages the PGT's class actions program; and oversees the internal decision review process.

Client Finance and Administrative Services

Provides client financial services including receipt and disbursement processing, asset and liability record keeping, investment management and tax filings; manages corporate finances including budgeting, forecasting, transaction processing and reporting; maintains facilities and central administrative functions; and oversees internal controls.

Corporate Projects and Strategic Operations

Provides corporate services including strategic planning, enterprise risk management, policy development, corporate training, communications, and organization performance reporting; provides information technology services and project management; carries out strategic HR initiatives; and administers information and privacy requests.

Further information about PGT services and structure is available on the PGT website at www.trustee.bc.ca. The website also includes the PGT annual report which contains audited financial statements and audited performance information.

A. Key statutes

Numerous acts set out the powers and duties of the PGT. Key provincial statutes include:

Adoption Act ¹	Insurance (Vehicle) Act
Adult Guardianship Act	Limitation Act
Child, Family and Community Service Act ¹	Marriage Act
Community Care and Assisted Living Act	Patients Property Act
Cremation, Interment and Funeral Services Act	Power of Attorney Act
Employment Standards Act	Public Guardian and Trustee Act ¹
Estate Administration Act	Representation Agreement Act
Estates of Missing Persons Act	Trust and Settlement Variation Act
Family Law Act	Trustee Act
Health Care (Consent) and Care Facility (Admission) Act	Wills Act
Hospital Act	Wills, Estates and Succession Act
Infants Act ¹	Wills Variation Act
Insurance Act	

¹ The Indigenous Self-Government in Child and Family Services Amendment Act came into force on November 24, 2022. This legislation amends parts of the Adoption Act, Child, Family and Community Service Act, Infants Act, and Public Guardian and Trustee Act. The provisions of Bill 38 relating to the PGT came into force on January 15, 2024.

B. Corporate governance

The PGT is a corporation sole established under the Public Guardian and Trustee Act. A corporation sole is a legal structure in which all authority and responsibility is vested in a single office holder who operates without a board of directors. The status of the organization as a corporation sole establishes the PGT as a legal entity independent of government in its client related decision making.

Authority is vested in the Public Guardian and Trustee, who is appointed by the Lieutenant Governor in Council for a fixed six year term (renewable once) to ensure independence. The current office holder is Dana Kingsbury, who was appointed effective May 1, 2021. Staff act under authority delegated by the Public Guardian and Trustee. The Public Guardian and Trustee reports to the Legislative Assembly through the Attorney General. The Ministry of Attorney General has responsibility for the development of the legislation creating the PGT and many of the statutes under which the PGT operates.

An Investment Advisory Committee is established by statute to advise on investment performance and strategic investment policy.

An Audit Advisory Committee established by the PGT advises on key aspects of internal and external audit, accountability and internal controls.

An Accessible BC Act Committee mandated by statute provides advice and guidance to the PGT on its accessibility plan.

An Executive Committee comprised of the Public Guardian and Trustee, the Deputy Public Guardian and Trustee and operational executive directors manage the organization.

As a fiduciary, the PGT is independent of government in its client related decision making responsibilities. By statute, the PGT exercises quasi-judicial authority in certain situations. In addition, the PGT provides the court with independent submissions when the property or financial interests of minors, adults with legal disabilities or estates are at issue.

Under the Public Guardian and Trustee Act, the PGT is subject to stringent public accountability provisions. These include annual independent financial statement audits of the PGT Operating Account and of the Trusts and Estates Administered by the PGT, as well as an annual independent audit of its performance report. These rigorous accountability provisions reflect the fact that most PGT clients lack capacity to effectively monitor service quality or seek alternate service providers.

C. Financing structure

The PGT Operating Account is established as a Special Account in the general fund of the provincial Consolidated Revenue Fund. Operating expenses are funded by a combination of PGT fees and voted funding from the government of British Columbia for services where fees would be impractical, inappropriate or insufficient.

PGT fees are established by the Lieutenant Governor in Council and set out in the Public Guardian and Trustee Fees Regulation (BC Reg. 312/2000) as amended. PGT fees include capital commissions, income commissions and asset management fees as well as flat fees for specific statutory services.

The PGT self-funds a large percentage (72% in 2023-2024) of its actual operating expenses through fees charged on client income and assets with supplementary voted funding from the Province that supports public services such as regulatory and oversight activities. Any operating surplus at year end is retained in the Special Account and is not accessible to the PGT for spending in subsequent years without Treasury Board approval.

D. Clients, participants and service partners

The PGT provides services to a wide range of client groups. Providing services efficiently and effectively involves liaising and working in partnership with an extensive range of individuals, organizations and private sector service providers.

Primary client groups

Many PGT clients are persons who have not yet reached the age of majority or who are vulnerable due to legal incapacity arising from diseases of aging, mental health issues, brain injuries, or developmental disabilities.

Clients include:

- Children for whom the PGT is property guardian
- Children with trust funds
- Former property guardian clients who are young adults receiving post majority trustee services
- Children whose guardians wish to settle a claim for damages on behalf of their child
- Adults with cognitive impairments due to brain injury, developmental disability, diseases of aging and/or mental health issues who require assistance with decision making
- Adults requiring temporary substitute decision making for health care treatment and/or consent to care facility admission
- Adults in vulnerable circumstances who may be experiencing abuse, neglect or self-neglect
- Intestate successors (commonly referred to as heirs) and beneficiaries of estates of deceased or missing persons
- Beneficiaries of personal trusts

Key external relationships

Clients are at the core of all PGT services. The PGT liaises with, and works in partnership with, a broad range of individuals and organizations in helping clients meet their needs. These relationships include:

- Family and friends of clients
- Community groups and non-profit organizations
- Indigenous Peoples, Nations, Governing Bodies and organizations
- Provincial government ministries
- Public service partners with statutory authority
- British Columbia Courts
- Law Society of British Columbia and other organizations of legal professionals
- Government of Canada departments and agencies
- BC Investment Management Corporation
- Insurance Corporation of BC
- British Columbia Unclaimed Property Society
- Other public guardians and trustees across Canada

Key private sector providers

The PGT works with private sector service providers in meeting its mandate to protect the personal, legal and financial interests of clients. These include:

- Private service providers such as care facilities, funeral service providers and personal attendants
- Personal service providers
- Financial institutions
- Medical and social services professionals
- Lawyers
- Accountants
- Insurance providers
- Real property managers
- Genealogists and heir tracers
- Private investment managers

The PGT has a fiduciary duty of undivided loyalty to its clients and to advance the interests of its clients even if they are inconsistent with the priorities or interests of the provincial government.

In most instances, individuals become PGT clients through legislation, court order, trust deed or referral. In addition, some choose the PGT as their service provider to act as a trustee for a personal trust or to act as executor to administer an estate.

The PGT delivers approximately 50 different statutory functions under 25 statutes. These fall under one of two program areas:

- A. Trust and estate services
- B. Public services

A. Trust and estate services

Trust and estate services include services in which the PGT represents the private interests of its clients and manages their financial and legal affairs. As a fiduciary, the PGT is responsible for making substitute decisions on behalf of vulnerable citizens of British Columbia who require assistance or protection because they are under the age of 19 or require assistance with decision making. The PGT also acts as a fiduciary in the administration of trusts and estates.

The PGT has a legal duty of undivided loyalty to the clients for whom the PGT serves as a fiduciary. This private role is reflected in the total or high level of cost recovery for trust and estate services. The principal beneficiaries of these services are the clients themselves or their beneficiaries or heirs. The PGT provides these services when there is no other person or organization willing and able to take on the role. A user pay approach underlies the fees charged for these services. In 2023-2024, PGT trust and estate services accounted for \$26.3 million or 66% of total PGT costs and produced \$27.6 million or 97% of total self-generated recoveries from fees.

Trust and estate services are comprised of the following primary business lines:

i. Administering property of clients

Under certain legislation, the PGT is bound by fiduciary obligations to protect and administer property on behalf of clients. To accomplish this, the PGT secures and manages client assets. Asset management activities may include physically securing property, determining and collecting income, paying bills, administering personal trusts, investing as a prudent investor, making disbursements for the benefit of clients, and securing and distributing trust assets. In planning and implementing these activities, the PGT consults with clients, family, friends and support networks to better understand each client's situation.

ii. Administering estates of deceased and missing persons

The PGT may act as executor or administrator of the estates of deceased persons. The PGT administers estates of persons who have died with or without a will when an executor, family member or other eligible person is unwilling or unable to administer the estate.

To accomplish this, the PGT makes funeral arrangements, identifies, secures and manages estate assets and obtains the legal authority to administer each estate from the Supreme Court of British Columbia. Furthermore, the PGT identifies and pays valid debts and claims, files income tax returns and deals with estate legal matters. Finally, the PGT identifies, locates and distributes the balance of the estate to the lawful heirs and beneficiaries.

The PGT also acts as curator of the estates of missing persons.

B. Public services

Public services include protective statutory monitoring or oversight services that support vulnerable persons. The PGT is responsible for investigating concerns of abuse, neglect or self-neglect of British Columbians under legal disability. Under some statutes, the PGT also carries out an oversight role of third party substitute decision makers. Additionally, the PGT acts as property guardian for minors in the care of the Province or First Nations.

The limited or nil cost recovery reflects the public nature of these services. Full cost recovery for public services is neither possible nor desirable because the services have a strong public purpose as well as a private benefit. Public services also apply to the provincial population at large rather than to PGT clients only. In 2023-2024, PGT public services accounted for \$13.5 million or 34% of total PGT costs and produced \$1.0 million or 3% of total self-generated recoveries from fees.

Public services are centred on the following primary business lines:

i. Protecting persons under legal disability by making decisions or reviewing decisions made by others

Under British Columbia law, the PGT screens, investigates, monitors, takes protective measures and otherwise intervenes on behalf of persons under legal disability. Persons under legal disability include children under the age of 19 and adults who require assistance with decision making. The PGT acts to ensure that the legal and property interests of clients are protected. To accomplish this, the PGT may review a range of applications in legal proceedings, investigate allegations of mismanagement or abuse and review accounts of private committees.

ii. Making personal, care facility admission and health care decisions

The PGT makes or appoints other substitute decision makers to make health care and care facility admission decisions on behalf of persons who are mentally incapable of providing consent and who have no one authorized to make health care and/or care facility admission decisions on their behalf. The PGT may also, as a last resort, be appointed by the court to make other personal care decisions on behalf of incapable adults. These activities are intended to ensure that client health and safety are protected and client wellness is promoted.

iii. Educating the public

The PGT recognizes the importance of educating the public about the PGT mandate and services to mitigate the growth in demand for PGT services, to facilitate cooperation with service partners and other participants and to inform the public about client related issues. The PGT seeks to leverage existing public education resources when communicating with clients, service partners, key participants and the public. Public education activities include making presentations, attending community events, producing information materials and providing additional information and resources through the PGT website.

iv. Applying PGT expertise in advocacy

The PGT supports clients in accessing services and exercising their civil, personal and property rights. This activity requires considerable consultation with service providers and increasingly may include legal action to pursue client rights and entitlements.

At a systemic level, the PGT advocates for improved laws, policy and regulations in its responsibility areas. This may include applying the expertise of the PGT in analyzing emerging issues and making recommendations regarding policy and legislation to ensure that decision makers are aware of the impact of legislative changes on persons under legal disability.

Seven major values underpin PGT work and are reflected in all aspects of PGT performance:



Provide client focused service

We put clients first when we make decisions.



Demonstrate openness

We describe our work, processes, timelines and decisions to the best of our ability. We seek input and welcome feedback.



Show accountability and integrity

We act under the highest ethical, legal and personal standards.



Be a people focused workplace

We honour the experience and expertise of our employees. We support employee growth and development, and believe a positive workplace contributes to improved relationships and services.



Be collaborative

We value collaboration with clients, colleagues and partners and believe in the importance of relationships in achieving positive outcomes for clients.



Respect people

We recognize our inherent diversity and strive to ensure respect is reflected in our relationships and services.



Pursue innovation

We seek to learn, pursue innovative practices and strive for continuous improvement.

Several broad challenges dominate the PGT’s strategic context. These issues demand a considered response from the PGT as we seek to mitigate impacts to our clients, plan for the future, and continue to offer responsive, high quality services. The broad themes that dominate the PGT strategic context include:

- A. Service delivery
- B. Truth and Reconciliation
- C. Fiduciary role
- D. PGT people
- E. Information technology

A. Service delivery

The public expects government services to be timely, convenient and responsive. PGT clients and their families have high expectations of the services and communications they receive from the PGT, as well as their level of involvement in decision-making. Service delivery must also be accessible, in alignment with other applicable statutes, such as the recently passed Accessible British Columbia Act. At the same time, clients have increasingly complex asset mixes, living circumstances and needs, all of which require PGT time and expertise to manage. The PGT continues to navigate these pressures and demands within our existing capacity. The launch of the PGT’s first online services in 2024 represents a significant stride forward in enhancing service delivery, and the strong uptake of these services reinforces the public’s desire for more convenient and self-serve options.

The PGT is also witnessing a trend of public and non-profit service providers reducing the scope of their services. In response, the public and service partners look to the PGT to fill these service gaps. The PGT is committed to serving vulnerable people in B.C. within the scope of our mandate. However, without additional resourcing to accompany additional responsibilities, there is risk that the PGT cannot fully meet this demand and provide service at a high quality level.

Response:

- The PGT will develop additional online services on the PGT website, enabling more people to benefit from convenient digital options.
- The PGT will proceed with implementing the PGT’s Accessible BC Act Plan.
- The PGT continues to develop policies, procedures, training and system improvements to support staff in meeting service demands and addressing complex client circumstances.
- The PGT will pursue options to fund new services and address emerging pressures, including bringing forward a proposal to access funds from the PGT’s special account.

B. Truth and Reconciliation

Meaningful truth and reconciliation with Indigenous peoples remains a top driver and priority for the PGT. Bill 38, the Indigenous Self-Government in Child and Family Services Amendment Act introduced new responsibilities for the PGT as property guardian to children and youth in the care of First Nations. The implementation of Bill 38 is fundamental to improving outcomes for Indigenous children and youth in the province. The PGT signed the first property guardian coordination agreement with a First Nation in 2024, and anticipates signing several more in the coming months. The PGT has committed to decolonizing our practices and working with First Nations to deliver culturally appropriate services that are aligned with their values and priorities.

This is a period of significant transformation, particularly for the PGT’s Child and Youth Services. Insufficient resourcing and existing legislative gaps are currently the top barriers and risks to the PGT’s ability to make meaningful progress and deliver on these commitments. The PGT requires personnel and expertise dedicated to this growing area of work. With respect to legislation, there is need for legislative reform to support the PGT’s role as property guardian for children under the guardianship of First Nations.

Response:

- The PGT will continue to dedicate available resources to building relationships with First Nation partners and aligning policies and practices with our commitments under Bill 38 and coordination agreements signed with First Nations.
- The PGT will continue to advocate for amendments to the Public Guardian and Trustee Act and related legislation to effectively meet our mandate and deliver property guardian services equitably.

C. Fiduciary role

The role of fiduciaries is becoming more complex and, in response, the PGT continues to assess our obligations in meeting our mandate. In some program areas, the increased complexity and demands for service create a heightened risk that the PGT does not meet its fiduciary responsibilities to clients. For example, the implementation of the new federal Canadian Dental Care Plan program adds additional responsibilities for the PGT. There is also a growing segment of work in class actions, which are prevalent in Canada’s current legal landscape. As a fiduciary, the PGT must advance client interests in class proceedings, investigating client eligibility for settlement payments and filing claims where appropriate. Recent examples include the First Nations Drinking Water Settlement, the Indian Residential School Day Scholars and Indian Day School actions, and the Veteran Affairs - Miscalculation of Disability Pensions Class Action. The PGT continuously monitors potential class actions, including the anticipated Adverse Childhood Experiences class action against the Ministry of Children and Family Development.

Response:

- The PGT continues to deliver policies, procedures, training and system improvements to support staff in meeting their fiduciary duties.
- The PGT will pursue options to stabilize revenue, such as access to the PGT special account, to support better planning and resourcing in at-risk areas.
- The PGT is piloting a dedicated class actions team to respond to growing demands in this area. This includes establishing new policies and procedures that define the scope of the PGT’s fiduciary duties with respect to class actions.

D. PGT people

An engaged and empowered workforce is central to the PGT’s ability to provide quality client services. The PGT was pleased to receive a score of 77 in the most recent BC Public Service Work Environment Survey (WES). The survey highlights that employees are satisfied with many aspects of the work and culture at the PGT, while also identifying areas for improvement. The PGT’s vacancy rate declined in 2023-2024, and flexible work arrangements are having a positive impact on staff recruitment and retention. However, workload and capacity challenges in certain teams remain a high risk, impacting staff morale and service delivery. Additionally, certain roles have more persistent recruitment challenges, and there are several key and standalone positions that require attention from a succession planning and knowledge transfer perspective.

Response:

- The PGT will continue to monitor staff workload and make enhancements where possible.
- The PGT will respond to the most recent WES results by implementing our WES action plan.
- The PGT will continue to engage in succession planning and documenting historic information, decisions and procedures for key positions.

E. Information technology

The PGT maintains in-house information technology (IT) services, and the demands on IT services continues to grow. The PGT must balance the maintenance of applications and infrastructure with requests for system enhancements. Staff use multiple applications to deliver client services, and there is desire for better integration between applications while also a need to upgrade multiple existing systems. Along with other public and private sector organizations, the PGT faces increasing cybersecurity risks. While the PGT has a number of applications and procedures in place to monitor, address and mitigate for those risks, the PGT must continue to address security vulnerabilities and invest in our IT security program.

Response:

- The PGT maintains an annual IT strategic and operational plan and IT risk register, which are used to monitor and prioritize work within IT services.
- The PGT will upgrade the trust accounting system and complete the implementation of digital document management.

The PGT maintains an extensive internal control environment to respond to the legal, financial and other risks associated with its duties.

The PGT strives to mitigate risk through enhanced processes developed under its Enterprise Risk Management framework (ERM). These risk mitigation strategies include planning and implementing internal controls and other risk management practices determined to be appropriate based on the assessed level of risk, resource constraints and risk tolerance levels aligned to the PGT's duty as a fiduciary.

The PGT regularly reassesses its risk environment, including mitigation strategies. While the types and nature of major risk remain generally constant from year to year, their relative importance varies, reflecting changes in environmental factors and mitigation strategies.

The risk posed by a lack of financial sustainability and stability is now the PGT's highest rated risk, due to a combination of rising costs, unpredictable client revenue, inability to access excess client revenue outside the current fiscal year, and the expanding scope of PGT responsibilities. Last year's top risk, workload and capacity, is now rated as the second highest risk, and the PGT continues to closely monitor this challenge.

The following page summarizes the PGT's highest rated risks as identified and assessed through the ERM process conducted in September 2024, and outlines the key mitigation strategies to address these risks. This summary of key risks does not describe all potential risks facing the PGT nor all of the related controls and mitigation strategies.

Risk	Nature of risk	Major mitigation strategies
Financial sustainability and stability	Financial sustainability and stability of the organization is a considerable risk due to unpredictable client revenue, lack of statutory funding and/or budget restrictions, and inability to access excess client revenue outside the current fiscal year.	Complete revenue review project; budget forecasting; advocating for funding to accompany additional responsibilities.
Workload and capacity	Risk of adverse impact on clients, staff and progress on strategic delivery due to workload or capacity challenges.	Ongoing discussion with the Executive Committee to review progress towards addressing drivers of high workloads and implementing operational efficiencies; assessing service demands as they affect capacity.
Fiduciary duties	PGT fails to fulfill its duty as a fiduciary resulting in adverse consequences for clients and/or leading to potential legal action against the PGT.	Continue to develop policies and procedures; provide ongoing training; add additional temporary or permanent resources as budget allows; make system improvements and expand digital services to alleviate workload pressures.
Policies and procedures	Risk of inconsistent practices due to lack of clear direction and/or outdated or incomplete policies and procedures.	Continued policy development, including review and development of policies and procedures within each operating division.
Information security	Risk of an adverse IT incident compromising PGT operations and/or client or corporate data.	Evaluate security software and purchase additional software or resources as required to improve security management practices.

A. Overview

The PGT strategic goals, as described in this service delivery plan, focus broadly on how the PGT achieves its mandate. Each strategic goal includes objectives which focus more specifically on what the PGT intends to achieve. Section 22 (2) (c) of the Public Guardian and Trustee Act requires that the service delivery plan describe PGT program areas and specify “the performance targets and other measures by which the performance of the program area may be assessed.” The “other measures” by which performance is assessed are discussed throughout this service delivery plan. All aspects of the 2025-2028 Service Delivery Plan support the PGT in achieving its strategic goals:

1. Optimize client service delivery
2. Contribute to a fair and just society
3. Achieve success through relationships
4. Demonstrate accountability and transparency
5. Engage and empower staff

The performance measurement framework section provides additional details about the performance measures.

B. Benchmarking

The PGT is a unique organization largely without private sector comparators and with limited comparability to public bodies in British Columbia and other jurisdictions. Because of its responsibilities, blend of services and unique legal status, PGT access to generally accepted benchmarks is limited. Public guardian and public trustee agencies in other jurisdictions each have some responsibilities and services or elements in common with the PGT but all have significant differences.

The PGT uses third party benchmarks in assessing the performance of its pooled investment funds.

In accordance with the Public Guardian and Trustee Act, the PGT’s annual performance report is subject to an independent audit. This provides third party assurance on the reported results and enables the PGT to make comparisons of its own past performance.

Goal #1: Optimize client service delivery						
Objectives	Performance measures			Targets		
		2023/24 Actual	2024/25 Target	2025/26	2026/27	2027/28
1.1 Property and financial interests of PGT clients will be well managed	1.1.1 Percentage of deceased estate funds that are distributed to intestate successors and beneficiaries rather than transferred to the BC Unclaimed Property Society	92%	85%	85%	85%	85%
	1.1.2 Percentage of critical incident reports in respect of children in continuing care that are reviewed and have action initiated by the PGT within 30 calendar days of receipt	98%	95%	95%	95%	95%
	1.1.3 Percentage of personalized case plans (covering property, effects, legal issues and living arrangements) that are developed and implemented for new adult clients within six months of PGT appointment as committee of estate	95%	85%	85%	85%	85%
	1.1.4 Percentage of investment plans and reviews completed prior to specified due date	99%	90%	90%	90%	90%

Goal #1: Optimize client service delivery						
Objectives	Performance measures			Targets		
		2023/24 Actual	2024/25 Target	2025/26	2026/27	2027/28
1.1 Property and financial interests of PGT clients will be well managed	1.1.5 Investment returns for all three pooled funds match or exceed established benchmarks	Three of the three funds met or exceeded their benchmarks at March 31, 2024	Match or exceed established benchmarks	Match or exceed established benchmarks	Match or exceed established benchmarks	Match or exceed established benchmarks
	1.1.6 Assets will be entered into the trust accounting system within five business days of receipt of the work order	99%	95%	95%	95%	95%
	1.1.7 Percentage of disbursements on behalf of children and youth processed within 30 calendar days of request	86%	90%	90%	90%	90%
	1.1.8 Percentage of disbursements on behalf of adult clients processed within 30 calendar days	98%	90%	90%	90%	90%
1.2 The PGT will deliver high quality client centred services	1.2.1 Percentage of committee of person adult clients who are annually visited by PGT staff	100%	95%	95%	95%	95%
	1.2.2 Percentage of intestate successors and beneficiaries responding to survey who rated administration services for deceased estates as good or very good	92%	90%	90%	90%	90%

Goal #2: Contribute to a fair and just society						
Objectives	Performance measures			Targets		
		2023/24 Actual	2024/25 Target	2025/26	2026/27	2027/28
2.1 Personal interests of PGT clients will be protected	2.1.1 Percentage of major health care substitute decisions for adults made within three business days of all relevant information being received	99%	95%	95%	95%	95%
2.2 Statutory protective and monitoring services will be delivered in an appropriate, timely and fair manner	2.2.1 Percentage of cases where, on confirming that the assets of an apparently abused or neglected adult unable to seek support and assistance are at significant risk and in need of immediate protection, protective steps are taken within one business day under section 19 of the Public Guardian and Trustee Act	96%	95%	95%	95%	95%
	2.2.2 Percentage of private committee accounts reviewed within six months of receipt	82%	75%	75%	75%	75%

Goal #2: Contribute to a fair and just society						
Objectives	Performance measures			Targets		
		2023/24 Actual	2024/25 Target	2025/26	2026/27	2027/28
2.3 The PGT will contribute to public awareness, policy development and law reform initiatives to promote the interests of PGT clients	2.3.1 Prepare an information paper describing the PGT’s statutory authority and practice under section 167 of the Wills, Estates and Succession Act and post the information paper to the PGT website	N/A	N/A	Post to PGT website by March 31, 2026	TBD	TBD

Goal #3: Achieve success through relationships	
Objectives	Performance measures
3.1 Build relationships and understanding of roles with clients and service partners to support improved service	Assessment - There are no specific performance measures, however, the PGT plans to achieve its mandate through working with others including clients, their friends and families, organizations with statutory authority and a wide range of professional and organizational service providers. This includes participating in government wide and community initiatives.

Goal #4: Demonstrate accountability and transparency

Objectives	Performance measures
4.1 Provide meaningful information to clients, service partners and the public	Assessment - All of the specific performance measures described above relate to this goal. In addition, the PGT is approaching this goal by responding to a large number of strategic and operational factors including implementing and enhancing supportive information technology, advocating for legal reform in support of client financial and legal interests, and fostering an organizational culture of accountability. Operationally, the PGT emphasizes accountability expectations in staff training and where appropriate in policies and procedures. The PGT also provides clients with the opportunity to request formal reviews of PGT decisions. The PGT has a strong accountability framework that includes an enterprise risk management framework and independently audited public reporting on performance and operations.

Goal #5: Engage and empower staff

Objectives	Performance measures					
5.1 Develop motivated, skilled and accountable leaders and staff	Assessment - The PGT approaches this goal from a number of perspectives including the performance measure listed below. These approaches include building a corporate training program, planning for and responding to employee engagement surveys, promoting a culture of continuous improvement and applying risk mitigation strategies to ensure the PGT is appropriately staffed.					
	Performance measures			Targets		
		2023/24 Actual	2024/25 Target	2025/26	2026/27	2027/28
	5.1.1 Percentage of existing PGT staff that completed at least 10 hours of learning	N/A	90%	90%	90%	90%

A. Summary financial outlook

This forecast has been prepared on the basis of information available to the PGT as of December 20, 2024, and updated on March 28, 2025 to align with Budget 2025 allocations to the PGT, and reflects the following facts and assumptions:

General

- The amounts for 2025-2026 and 2026-2027 reflect anticipated operations except as noted below. The amounts for 2027-2028 are flatlined
- PGT voted funding from the Province of British Columbia represents a sub vote transfer from the Ministry of Attorney General
- Centralized overhead costs provided by other government entities and not paid by the PGT include certain financial and administrative services, post-employment benefits and office and warehouse facilities. These centralized costs are estimated at over \$3 million per year and are not reflected in this forecast
- Bill 38 – Indigenous Self-Government in Child and Family Services Amendment Act was passed in the legislature on November 24, 2022 and amendments impacting the PGT's service delivery came into effect in January 2024. The legislation requires the PGT to deliver new and expanded services to First Nations and Indigenous communities. Costs associated with the program are estimated at \$0.833 million. This program has been partially funded by an increase in voted funding from the Province of British Columbia. The difference between the estimated cost of the program and the approved voted funding is presented as funding required for Bill 38 implementation to meet expected future service demand. The PGT is working to establish the appropriate timing and process to bring forward a request for permanent funding once details crystallize

Expense recoveries

- PGT fees earned under the Public Guardian and Trustee Fees Regulation are recognized in this report as external recoveries from fees
- Operating expenses include a deduction for cost recoveries, which are expenses initially paid from the PGT Operating Account and later recovered from client trust accounts, estimated at \$0.380 million for 2025-2026 and \$0.388 million thereafter. These cost recoveries are recognized as External Recoveries in the British Columbia Budget Estimates

Salaries and benefits

- There are 333 permanent and 2 temporary full time equivalent employee positions
- Benefits have been included at 25.4% of salaries throughout the period
- The BCGEU Nineteenth Main Agreement expires March 31, 2025. Estimated salary rate increases of 2% per year have been included in the PGT salary forecast
- PGT legal counsel are represented by the Professional Employees Association (PEA). The PEA Seventeenth Main and Subsidiary Agreements expire March 31, 2025. Estimated salary rate increases for legal counsel of 2% per year have been included in the PGT salary forecast
- Estimated salary rate increases for non-union management staff of 2% per year have been included in the PGT salary forecast

Capital expenses

- Amortization expense reflects annual base capital funding of \$0.363 million plus costs to be capitalized by the Office of the Chief Information Officer and transferred to the PGT

(Expressed in thousands of dollars)

[illegible]

(Expressed in thousands of dollars)

[illegible]

(Expressed in thousands of dollars)

[illegible]

E. Special account summary

(Expressed in thousands of dollars)

	Public Accounts	Estimates	Service Delivery Plan		
	2023/24	2024/25	2025/26	2026/27	2027/28
Special Account, beginning of year	\$ 28,131	\$ 28,746	\$ 28,746	\$ 28,746	\$ 28,746
Operating expenses	(40,050)	(38,474)	(42,004)	(43,715)	(43,715)
External recoveries from fees	28,748	26,080	29,552	31,263	31,263
Voted funding from the Province of British Columbia	11,917	12,394	12,452	12,452	12,452
Net recovery (expense)	615	-	-	-	-
Special Account, end of year	\$ 28,746	\$ 28,746	\$ 28,746	\$ 28,746	\$ 28,746

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For more information:

Visit www.trustee.bc.ca or email: mail@trustee.bc.ca

Toll free calling is available through Service BC. After dialing the appropriate number for your area (below), request to be transferred to the Public Guardian and Trustee (regular office hours 8:30 a.m.–4:30 p.m., Mon–Fri).

Toll free

Vancouver 604-660-2421
Victoria 250-387-6121
Elsewhere 800-663-7867