

Service Delivery Plan

April 1, 2026 – March 31, 2029

(Updated on April 13, 2026 to align with Budget 2026
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, 2026 to March 31, 2029. It has been prepared under my direction and all material fiscal assumptions and policy decisions as of December 15, 2025, with updates on April 13, 2026 to align with Budget 2026 allocations to the Public Guardian and Trustee, have been considered in preparing it. I am accountable for the basis on which the plan has been prepared.

Dana Kingsbury	April 13, 2026
Public Guardian and Trustee	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 2026-2029 for the Public Guardian Trustee.

Attorney General	May 20, 2026
	Date

Pursuant to s. 22 (4) of the Public Guardian and Trustee Act, the attached Service Delivery Plan 2026-2029 for the Public Guardian and Trustee has been approved by Treasury Board.

Chair of Treasury Board	Date

I am pleased to present the 2026–2029 Service Delivery Plan of the Public Guardian and Trustee of British Columbia (PGT). This plan outlines how we will continue to deliver responsive and quality services to the British Columbians who rely on us. At the heart of our work is a responsibility to protect and advocate for those who cannot do so themselves. Whether we are supporting children in care, adults who need assistance with decision making, or administering estates and trusts, our values guide us as the foundation of every decision we make and every service we deliver.

The PGT is navigating a dynamic environment. Expectations for timely, transparent and accessible public services continue to rise. At the same time, the complexity of our work is increasing. We are addressing these pressures by leveraging technology to support staff in the work they do, specifically by introducing greater automation and integration in our IT applications. We also continue to enhance the digital services on our website, aiming to provide more convenient and self-serve options for the public.

Coordination and collaboration with our partners remain critical to our service delivery. We work closely with service partners from the health, financial, community and public sectors to coordinate services and achieve better outcomes for clients. Across our work, we continue to explore ways to work more effectively with our partners. Guided by our Truth and Reconciliation Framework, we are building and strengthening relationships with Indigenous Nations and partners. As more Nations exercise jurisdiction over child and family services, the PGT is committed to working closely with Nations to protect their children and youth in accordance with their culture and values. The recent signing of a Relational Agreement with the Our Children Our Way Society also marks an important step toward strengthening collaboration and advancing reconciliation in support of Indigenous children, youth and families in British Columbia.

Our people are our greatest strength. The PGT's dedicated staff demonstrate professionalism, compassion and integrity in managing complex and sensitive matters. We remain committed to supporting them through inclusive hiring and staffing practices, professional development, and a positive, respectful workplace. Addressing workload challenges and fostering employee wellbeing are central to sustaining quality service.

Finally, we are managing risk with diligence and foresight. Cybersecurity remains our highest organizational risk, and we continue to invest in systems and expertise to safeguard the sensitive information entrusted to us. We also continue to seek pathways for accessing funds from the PGT's special account, in order to fund our services with greater predictability and effectively respond to emerging pressures.

As we look ahead, we remain focused on accountable and client-centered services. I am confident that the PGT will continue to make a meaningful difference in the lives of the people we serve.

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 27,700 clients during 2024-2025 and administered over \$1.6 billion of client assets as of March 31, 2025. 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

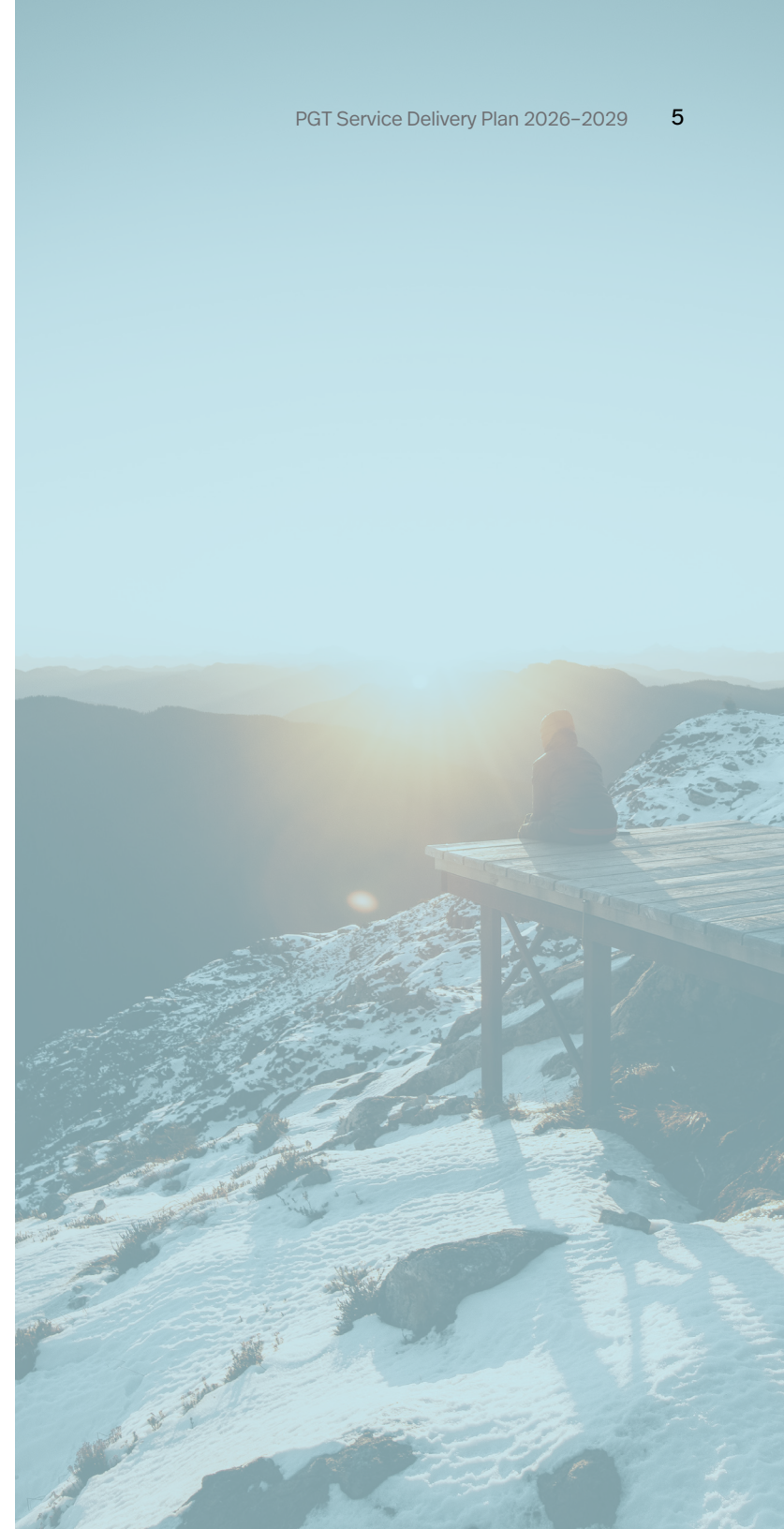
Provides corporate services including strategic planning, enterprise risk management, policy development, corporate training, communications, and organization performance reporting; provides information technology services and project management; carries out strategic HR initiatives; and administers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

A. Key statutes

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

Adoption Act
Adult Guardianship Act
Child, Family and Community Service Act
Community Care and Assisted Living Act
Cremation, Interment and Funeral Services Act
Employment Standards Act
Estate Administration Act
Estates of Missing Persons Act
Family Law Act
Health Care (Consent) and Care Facility (Admission) Act
Hospital Act
Infants Act
Insurance Act
Insurance (Vehicle) Act
Limitation Act
Marriage Act
Patients Property Act
Power of Attorney Act
Public Guardian and Trustee Act¹
Representation Agreement Act
Trust and Settlement Variation Act
Trustee Act
Wills Act
Wills, Estates and Succession Act
Wills Variation Act

¹ Bill 21 – The Attorney General Statutes Amendment Act received Royal Assent on November 27, 2025. This legislation amends parts of the Public Guardian and Trustee Act relating to child property guardian services.



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 (73% in 2024-2025) 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 representing the private interests of clients and managing 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 2024-2025, PGT trust and estate services accounted for \$28.6 million or 65% of total PGT costs and produced \$31.2 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 may administer 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 in agreement with 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 2024-2025, PGT public services accounted for \$15.4 million or 35% 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 personal care decisions on behalf of incapable adults. These activities are intended to ensure that client health and safety are protected and client wellness 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.



**Traditional unceded territory of the xwməθkwəy̓əm (Musqueam),
Skwxwú7mesh úxwumixw (Squamish) and səlilwətał (Tsleil-Waututh)
Nations (Lions Gate Bridge, Vancouver, B.C.)**

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 themes dominate the PGT’s strategic context. These themes and related 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, quality services. The broad themes that dominate the PGT strategic context include:

- A. Service delivery**
- B. Information technology**
- C. Relationships with partners**
- D. PGT people**

A. Service delivery

In previous service delivery plans the PGT has spoken about the evolving service expectations of government organizations. This continues to be the reality, as the PGT navigates heightened expectations from the public, clients, client families, and service partners. Expectations often surround response and service timelines, participatory decision-making, and convenient self-serve options for service. In some cases, the PGT is responding by clarifying internal service standards through policy and procedure work. The PGT also seeks to clearly define the scope of our mandate, so that clients, their families and service partners understand what the PGT is responsible for and what falls outside of the PGT’s role. In terms of convenient digital service delivery, the PGT plans to continue improving and adding to the services available via the PGT’s website.

One specific service trend the PGT is responding to is the significant growth in demand for PGT pension trustee services since 2024. Pension trustee services in B.C. used to be provided by a non-profit organization, which stopped accepting new clients in May 2024 due to capacity constraints and growing demand. As there is no other provider of this service in B.C., requests are now directed to the PGT as the office of last resort. In 2024-2025, the PGT received approximately 340 requests to act as pension trustee, compared with only 11 the previous year. Furthermore, while the PGT served only 38 pension trustee clients in 2023-2024, so far in 2025-2026 there are almost 300 adults receiving pension trustee services from the PGT. The increase in pension trustee referrals and clients is already creating additional pressures in the Services to Adults division. The PGT has not received any additional resourcing to support the delivery of this new pension trustee work. However, if PGT pension trustee services are not sufficiently funded, the PGT’s ability to provide responsive services will be impacted, both in the pension trustee program and in other adult services.

The PGT is also preparing to implement amendments to the Public Guardian and Trustee Act, which were tabled in the Legislative Assembly in October 2025 and received Royal Assent on November 27, 2025. The changes will support the PGT’s Child and Youth Services division by clarifying and strengthening provisions related to the PGT’s role as property guardian for children and youth. This will include expanding the PGT’s ability to act as property guardian for Indigenous children and youth in the care of First Nations who have exercised jurisdiction.

B. Information technology

Information technology (IT) brings both opportunities and challenges for the PGT. Technology provides essential tools in the PGT's service delivery, and the PGT must balance the need to keep existing applications current and secure while striving for further improvements as capacity allows. Several major IT projects are in progress at the PGT, which will deliver benefits to staff, operations and ultimately client services when complete. The PGT is in the final stage of the transition to electronic document management, and is beginning to introduce more automation within its applications. The PGT is also in the process of upgrading its trust accounting system. Externally, the PGT continues to see high uptake of the online services introduced for the public in 2024. The PGT has developed a digital services plan to continue creating ways for clients, partners and the public to conveniently engage with the PGT online.

The PGT also faces risk and challenges related to IT security, costs and rapidly evolving tools like artificial intelligence. The PGT must continue to adapt to the evolving complexity and sophistication of cybersecurity threats. As a result, IT security and the protection of both client and corporate data remain a top focus for the PGT. Rising costs of hardware and software, including changes to subscription and licensing models, is another challenge. As a public sector organization, the PGT must maintain current and effective IT tools; however, trends in IT costing are putting pressure on the PGT's resources, an issue the PGT must continue planning for and managing. Finally, artificial intelligence (AI) technology is rapidly evolving. Through multiple pathways, the PGT is exploring opportunities that may come from the use of new AI tools, while seeking to adapt to the new challenges posed by this technology.





C. Relationships with others

The PGT works with a wide range of partners across each program area, including health authorities, financial institutions, and community and public sector organizations. Effective coordination with service partners is important because in many cases it directly affects outcomes for PGT clients. When issues arise such as partners not recognizing the PGT's authority or not communicating on matters impacting clients, the PGT can face challenges in protecting clients and their affairs. Additionally, as some service partners reduce the scope of their services, it puts increased pressure on the PGT and clients because the PGT is typically not equipped with the resourcing or legislative authority to fill these gaps. The PGT is grateful to maintain several strong partnerships, and welcomes opportunities to improve collaboration with partners through information sharing, streamlined processes, and educational opportunities to promote understanding of the PGT's role and mandate. The PGT is currently developing an updated communications plan to guide the PGT's strategic engagement and outreach with partners over the next few years.

The PGT strives to meaningfully pursue truth and reconciliation by forging strong and respectful relationships with Indigenous peoples – clients partners and communities. In accordance with the PGT's new Truth and Reconciliation Framework, the PGT encourages all staff to build knowledge and understanding of truth and reconciliation and bring this framework into their daily work and relationships. In the Child and Youth Services division, the PGT is actively building relationships with Indigenous Nations that are pursuing and exercising jurisdiction over child and family services. The PGT has begun delivering property guardian services to some children in the care of Cowichan Tribes, and anticipates signing additional coordination agreements with other First Nations soon. The PGT also recently signed a Relational Agreement with the Our Children Our Way Society (OCOW), and the PGT looks forward to close collaboration with OCOW to support better outcomes for Indigenous children and youth.

D. PGT people

The PGT's staff are the organization's greatest strength. Staff bring a range of expertise and skills and are engaged in the work they do, demonstrating a strong commitment to the PGT's mandate and clients. Fostering staff engagement and cultivating an inclusive and supportive work environment remains a high priority for the PGT. The PGT recently completed new policy guidance for inclusive and diverse hiring, and the PGT is now focused on supporting hiring managers to put the policy into practice. The PGT also looks forward to getting updated insights from the next Work Environment Survey results in 2026 and responding accordingly.

The PGT knows that in many areas staff are facing demanding workloads. This is due to a combination of factors, including volume and complexity of work, evolving service standards, and in some cases staffing shortages. The PGT continues to monitor and seek ways to address this challenge. Where possible, the PGT is focusing on projects and opportunities to address workload challenges and improve efficiencies in our processes. This includes adjusting procedures, leveraging technology and automating processes wherever appropriate.



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 impact and likelihood varies, reflecting changes in environmental factors and mitigation strategies.

The risk posed by information security is now the PGT's highest rated risk, as threats of adverse IT incidents, including cybersecurity attacks, continue to escalate in frequency and sophistication. The PGT continues to invest in its IT security program and monitor trends in information security. The highest rated risk from last year, financial sustainability and stability, has been divided and re-categorized into the risk of not being able to use surplus funding from client revenue, and the risk of insufficient funding from the Province. These are now rated as the second and third highest risks.

The following page summarizes the PGT's highest rated risks as identified and assessed through the ERM process conducted in September 2025, 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
Information security	Risk of an adverse IT incident compromising PGT operations and/or client or corporate data.	The PGT is continuously improving its security management practices in line with industry standards, regularly trains staff to be cyber-aware, and routinely tests its systems and environment to identify and respond to weaknesses.
Surplus	Risk that the organization will continue to be constrained by its inability to access excess client revenue outside of the fiscal year.	The PGT has a robust budget planning process including regularly reviewing revenue and expenditures to maximize client service delivery. The PGT continues to pursue avenues for bringing forward a proposal to access funds from the PGT's special account.
Funding	Risk that the PGT is inadequately funded by the Province, impacting its ability to meet its fiduciary obligations.	The PGT continues to engage key partners in the Province about the role of the PGT, advocating for required funding to support PGT services.
Workload and capacity	Risk of adverse impact on clients, staff and progress on operational and strategic objectives due to workload or capacity challenges.	On an ongoing basis, the PGT reviews progress towards addressing drivers of high workloads and implements operational efficiencies. Where feasible, the PGT invests in technology to alleviate workload pressures.
Business interruption	Risk of significant business interruptions with labour, facilities and/or other resources resulting from a major event impacting reputation, partner engagement, and/or ability to execute on current and/or desired future strategic directions.	When a business interruption is likely to occur, the PGT creates contingency plans and prioritizes transparent communication across the organization. The PGT conducts an annual test to its Disaster Recovery Plan site, and the PGT will update and test its Business Continuity Plans as capacity allows.

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 2026-2029 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**

Starting in 2026-2027, the PGT will increase the target for reviewing private committee accounts (measure 2.2.2) to 80%. 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		
		2024/25 Actual	2025/26 Target	2026/27	2027/28	2028/29
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	89%	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	99%	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	86%	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		
		2024/25 Actual	2025/26 Target	2026/27	2027/28	2028/29
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, 2025	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	94%	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	93%	90%	90%	90%	90%

Goal #2: Contribute to a fair and just society

Objectives	Performance measures			Targets		
		2024/25 Actual	2025/26 Target	2026/27	2027/28	2028/29
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	90%	95%	95%	95%	95%
	2.2.2 Percentage of private committee accounts reviewed within six months of receipt	86%	75%	80%	80%	80%

Goal #2: Contribute to a fair and just society

Objectives	Performance measures			Targets		
		2024/25 Actual	2025/26 Target	2026/27	2027/28	2028/29
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 a report for the Ministry of Attorney General about the financial vulnerabilities of child entertainers working in British Columbia and recommend legislative changes to address those vulnerabilities	N/A	N/A	Submit by March 31, 2027	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		
		2024/25 Actual	2025/26 Target	2026/27	2027/28	2028/29
	5.1.1 Percentage of existing PGT staff that completed at least 10 hours of learning	94%	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 15, 2025 and updated on April 13, 2026 to align with Budget 2026 allocations to the PGT on an overall basis, and reflects the following facts and assumptions:

General

- The amounts for 2026-2027 and 2027-2028 reflect anticipated operations except as noted below. The amounts for 2028-2029 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
- Pension Trustee – In May 2024, a community service provider stopped accepting new clients into their Adult Guardianship Program, a program that manages the pension income of low-income individuals who are no longer able to care for their own financial interests. This resulted in a service gap for British Columbians, with vulnerable adults who faced health and safety risks and risks to their finances. For this reason, the PGT was expected to provide services as the option of last resort. Costs associated with providing

Pension Trustee services are estimated at \$0.633 million. The community service provider resumed intake in 2025, however, they have confirmed it will be narrowly limited to mentally capable clients and within their resourcing capacity that is not anticipated to grow. The PGT is assessing the ongoing and increasing service demand to bring forward a funding request in the future

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 \$0.472 million for 2026-2027 and \$0.482 million thereafter. These cost recoveries are recognized as External Recoveries in the British Columbia Budget Estimates

Salaries and benefits

- There are 333 permanent and 6 temporary full time equivalent base employee positions
- Benefits have been included at 25.4% of salaries throughout the period
- The BCGEU Twentieth Main Agreement has a four year term expiring March 31, 2029. Confirmed salary rate increases of 3% per year have been included in the PGT salary forecast
- PGT legal counsel are represented by the Professional Employees Association (PEA). The PEA Eighteenth Main and Subsidiary Agreements have a four year term expiring March 31, 2029. Confirmed salary rate increases of 3% per year have been included in the PGT salary forecast
- Salary rate increases for non-union management staff have not 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

B. Financial forecast for the year ending March 31, 2027

(Expressed in thousands of dollars)

[illegible]

C. Financial forecast for the year ending March 31, 2028

(Expressed in thousands of dollars)

[illegible]

External recoveries from fees

Commissions	\$	10,971	\$	7,295	\$	1,450	\$	19,716	\$	-	\$	-	\$	-	\$	19,716
Asset management fees		7,271		3,769		1,529		12,569		-		-		-		12,569
Estate liaison administration fees		762		-		-		762		-		-		-		762
Minimum administration fees		324		-		-		324		-		-		-		324
Heir tracing fees		-		105		-		105		-		-		-		105
Fees for investigations, monitoring and legal services		-		-		-		-		534		426		960		960
Total external recoveries from fees		19,328		11,169		2,979		33,476		534		426		960		34,436

Operating expenses

Salaries and benefits	15,046	7,862	1,947	24,855	7,641	6,300	13,941	38,796
Computer systems and support	1,589	841	213	2,643	744	653	1,397	4,040
Other operating and administrative costs	545	260	91	896	241	250	491	1,387
Client expenditures	587	198	1	786	53	22	75	861
Building occupancy	323	130	5	458	65	13	78	536
Professional services	224	139	53	416	129	67	196	612
Amortization	148	78	20	246	69	56	125	371
Legal services	14	11	25	50	95	170	265	315
Total operating expenses	18,476	9,519	2,355	30,350	9,037	7,531	16,568	46,918

Net external recovery (expense)	\$	852	\$	1,650	\$	624	\$	3,126	\$	(8,503)	\$	(7,105)	\$	(15,608)	(12,482)
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Voted funding from the Province of British Columbia	12,482
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Balance	\$	-
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Funding required for Bill 38 implementation to meet expected future service demand	\$	521
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Funding required for Pension Trustee program to meet expected future service demand	\$ 633
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Capital expenditures	\$	363
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D. Financial forecast for the year ending March 31, 2029

(Expressed in thousands of dollars)

Trust and Estate Services				Public Services			Total
Adult Trust Services	Estate and Personal Trust Services	Child Trust Services	Subtotal	Services to Adults	Child and Youth Services	Subtotal	

External recoveries from fees

Commissions	\$	10,971	\$	7,295	\$	1,450	\$	19,716	\$	-	\$	-	\$	-	\$	19,716
Asset management fees		7,271		3,769		1,529		12,569		-		-		-		12,569
Estate liaison administration fees		762		-		-		762		-		-		-		762
Minimum administration fees		324		-		-		324		-		-		-		324
Heir tracing fees		-		105		-		105		-		-		-		105
Fees for investigations, monitoring and legal services		-		-		-		-		534		426		960		960
Total external recoveries from fees		19,328		11,169		2,979		33,476		534		426		960		34,436

Operating expenses

Salaries and benefits	15,046	7,862	1,947	24,855	7,641	6,300	13,941	38,796
Computer systems and support	1,589	841	213	2,643	744	653	1,397	4,040
Other operating and administrative costs	545	260	91	896	241	250	491	1,387
Client expenditures	587	198	1	786	53	22	75	861
Building occupancy	323	130	5	458	65	13	78	536
Professional services	224	139	53	416	129	67	196	612
Amortization	148	78	20	246	69	56	125	371
Legal services	14	11	25	50	95	170	265	315
Total operating expenses	18,476	9,519	2,355	30,350	9,037	7,531	16,568	46,918

Net external recovery (expense)	\$	852	\$	1,650	\$	624	\$	3,126	\$	(8,503)	\$	(7,105)	\$	(15,608)	(12,482)
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Voted funding from the Province of British Columbia	12,482
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Balance	\$ -
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Funding required for Bill 38 implementation to meet expected future service demand	\$	521
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Funding required for Pension Trustee program to meet expected future service demand	\$	633
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Capital expenditures	\$	363
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E. Special account summary

(Expressed in thousands of dollars)

Public Accounts	Estimates	Service Delivery Plan		
2024/25	2025/26	2026/27	2027/28	2028/29

Special Account, beginning of year	\$ 28,746	\$ 29,316	\$ 29,316	\$ 29,316	\$ 29,316
Operating expenses	(44,483)	(42,502)	(46,004)	(46,918)	(46,918)
External recoveries from fees	32,659	30,050	33,522	34,436	34,436
Voted funding from the Province of British Columbia	12,394	12,452	12,482	12,482	12,482
Net recovery (expense)	570	-	-	-	-
Special Account, end of year	\$ 29,316	\$ 29,316	\$ 29,316	\$ 29,316	\$ 29,316



Contact

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Vancouver	604-660-2421
Victoria	250-387-6121
Other areas in B.C.	1-800-663-7867

PGT hours of operation

Monday to Friday, 8:30 a.m. to 4:30 p.m.