Building Officials' Association of B.C.

Annual Report

2025-26

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Acronyms

ACBOA – Alliance of Canadian Building Officials Associations

AI – Artificial Intelligence

BCBC – British Columbia Building Code

BCQ – Building Code Qualified

CCMC – Canadian Construction Materials Centre

CEA – Community Energy Association

CHBA-BC – Canadian Home Builders' Association - British Columbia

CPD – Continuing Professional Development

FNNBOA – First Nations National Building Officers Association

HRV – Heat Recovery Ventilation

NmTC – Naut'sa mawt Tribal Council

OBOA – Ontario Building Officials Association

RBO – Registered Building Official

Executive Committee

President
Trevor Welsh, RBO

Past President
Brian Champlin, RBO

Vice President, Membership & Certification
Robyn MacLeod, RBO

Vice President, Examinations
Jay McEwen, RBO

Vice President, Education
Wayne Robinson, RBO

Vice President, Plumbing Officials
Doug Vance, RBO

Treasurer & Secretary
Tony Bartko, BCQ

Zone Director – Central Northern Interior
Blaine Harasimiuk

Zone Director – Kootenay & Province-at-Large
Andy Christie, RBO

Zone Director – Lower Mainland
Ferdinand Csaky, RBO

Zone Director – Lower Mainland
Jacek Redlinski

Zone Director – North West
Morgan Widen, RBO

Zone Director – South Central Interior
Tania Reid, RBO

Zone Director – Vancouver Island North
Tyler Zult, RBO

Zone Director – Vancouver Island South
Chris Leek, RBO

Ministry Appointed
Colin Doylend

Ministry Appointed
Stephanie Killam

Ministry Appointed
Linda Smerychynski

Ministry Appointed
Gordon Zhou

President's Message

The Building Officials' Association of B.C. (Association) is pleased to present the 2025-26 Annual Report, which highlights how the Association has continued to advance our strategic priorities and elevate the practice of building and plumbing officials to serve British Columbians. The Association's strategic priorities focus on four areas: professionalism, governance, relationships, and education. This year's report demonstrates the Association's ability to deliver on strategic priorities while contributing to improving the overall building regulatory system in B.C.

Over the past year, the Association's contributions to improve the building regulatory system have been demonstrated through an ongoing commitment to education and promoting consistent code interpretations by:

- Expanding online education offerings to now include Understanding Artificial Intelligence (A.I.) Assisted Regulatory Workflows and Introduction to Energy Efficiency courses;
- Providing over 20 complimentary continuing professional development sessions online;
- Administering of the *Building Act*'s qualification program for Code Officials; and
- Delivering technical certification programs.

In May 2025, the Association held its annual Education Conference in Kelowna welcoming over 250 building construction professionals from across the province. The Education Conference offers an in-person education opportunity across four different development streams: Building Construction, Building Sustainability, Plumbing Systems, and Code Official Professional Practice. Offering in-person education provides a unique opportunity for practicing code officials to have hands on education, which included learning about and touring modular housing units this year.

In October 2025 a private members bill, *Bill M 216 – 2025 – "Professional Reliance Act"* (Bill) was introduced to the legislature. Through the Select Standing Committee on Private Members Bills and Private Member's Bills, the Association provided its professional expertise and perspective of the unintended challenges that adoption of the Bill may have posed. The Association is always willing to share our professional expertise to offer substantive, balanced and evidenced based perspective on matters that affect the building regulatory system and in-turn the safety and well-being of British Columbians.

Moving into the 2025-26 year, the Association is eager to complete some of the foundational work that has been under way through our strategic priorities, including the adoption of a new Association Bylaw, while continuing to fulfill our responsibilities under the Administrative Agreement.

[Original Signed]

Trevor Welsh
President
Building Officials' Association of B.C.

The Association by Numbers

48 meetings held by the Executive and its committees

$23,000 positive budget variance

990 registrants attended zone meetings

9 presentations were delivered by stakeholders or Association staff across **14** zone meetings

5,794 registrations for Lunch and Learns and other webinars in 2025-26

52 presenters from across B.C. and Canada participated at the 2025 Building Officials' Association of B.C. Annual Conference

943
LinkedIn followers

173
new posts shared on the member forum

149
responses received on the member forum

98.5%
qualified code officials were compliant with legislated continuing professional development (CPD) and annual reporting requirements

Association Performance

In 2025, the Association received 167 responses to its member survey. The results for 2025 (with percentage changes from 2024 shown in brackets) are as follows:

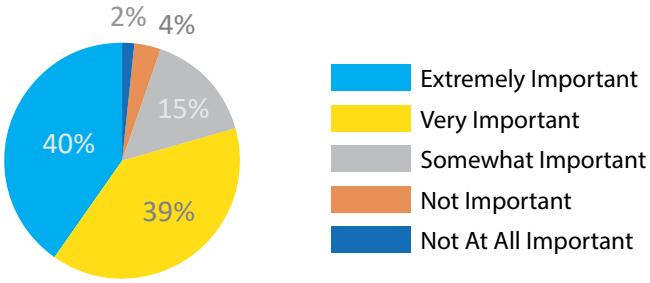
- 78% said the Association performs an extremely/very important role (-6%)
- 53% said the Association is extremely/very effective in its role (-9%)
- 69% said the Association provides significant/good value to members (-5%)
- 64% said they are extremely/very confident in the Association's direction (-4%)

Nearly 180 respondents participated in the 2025 annual member survey.

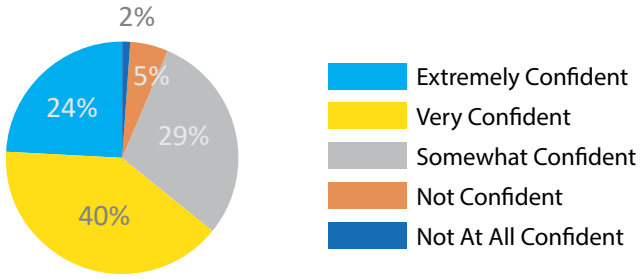
The survey results indicate some concerns about the role of code officials in the changing and increasingly complex building regulatory system in B.C. Survey responses, particularly the qualitative comments provided by respondents, reflect member concerns about the *Bill M216 – Professional Reliance Act*, a private member bill intended to increase reliance on registered professionals for determining compliance of permit applications. Survey data indicates a desire amongst some members for the Association to play a stronger role in advocating for code officials. The survey serves as an important reminder about the need to continue the dialogue with members about the Association's evolution from a membership advocacy body to a regulator of code officials under the *Building Act*.

Outside of concerns about Bill M216, many of the comments and data demonstrate a continued underlying confidence in the overall direction of the Association, in particular the growing number of diverse educational and CPD opportunities and service levels provided by staff. Further there continue to be opportunities for the Association to address member feedback by offering additional education for plumbing officials and supporting increased consistency of code and regulatory application across jurisdictions.

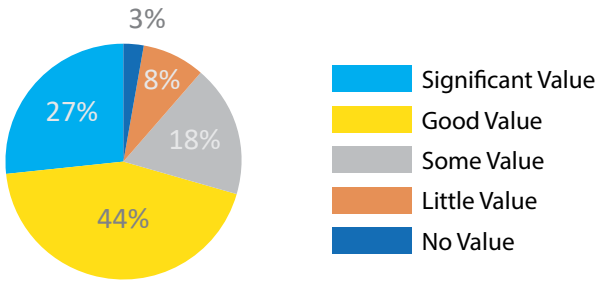
Importance of Role, 2025-26



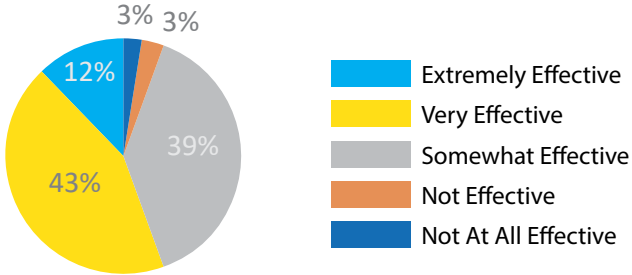
Value to Members, 2025-26



Effectiveness in Role, 2025-26

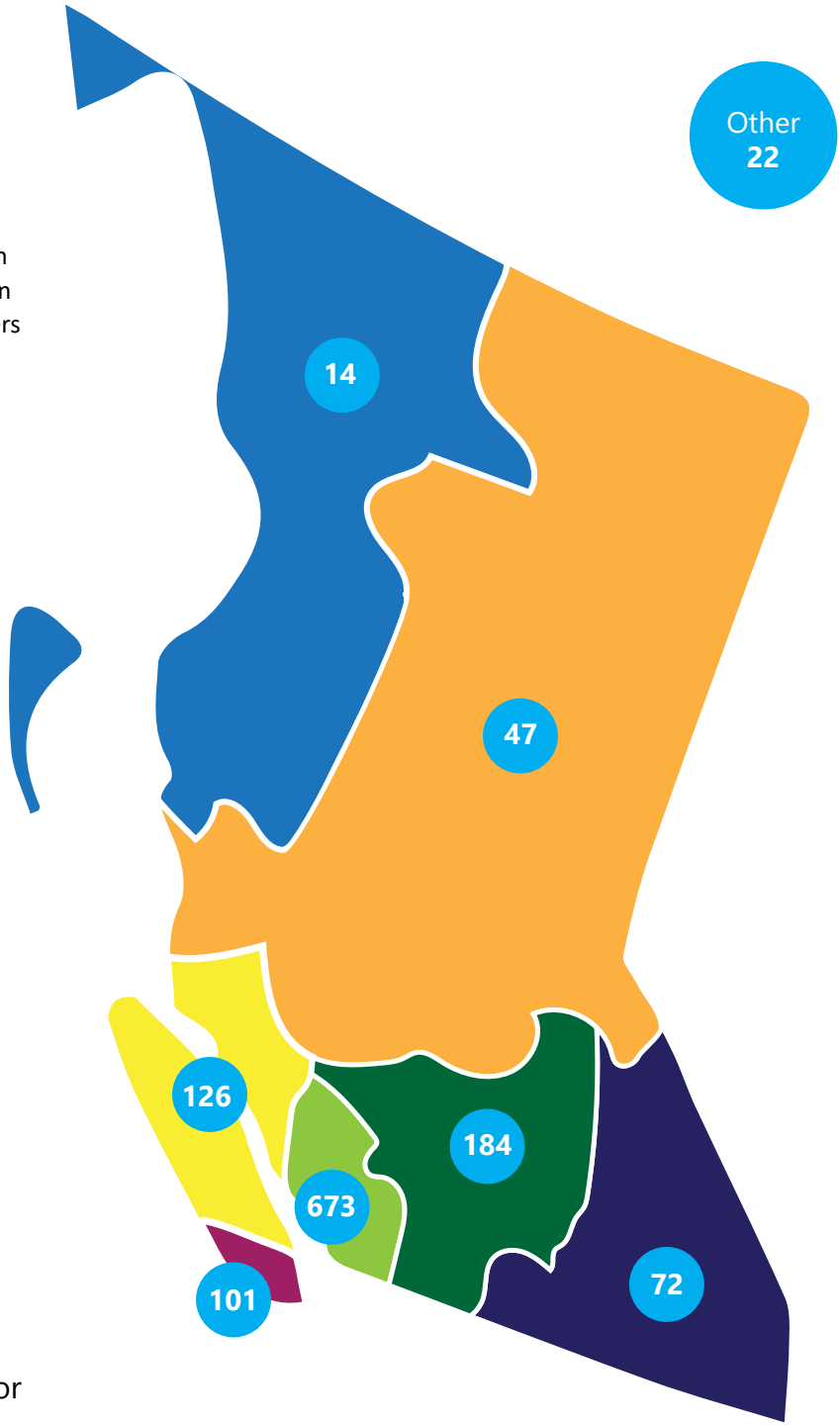


Confidence in Direction, 2025-26



Number of Officials by Zone

The Association has seven zones, and each zone elects one of its members to serve on the Executive. This map shows the numbers of code officials in each zone.



- Kootenay
- Lower Mainland
- North Central Interior
- North West
- South Central Interior
- Vancouver Island North
- Vancouver Island South

Membership and Credentials

Membership

The Association continues to grow its membership base. The Association offers membership not only to building and plumbing officials, but to students and other industry professionals, such as product manufacturers, homebuilders, tradespersons, and those involved in code development.

Membership with the Association supports professional competence, regulatory compliance, and career development for code officials in B.C.

At the end of 2025-26, the Association had 1,239 members, an increase of 90 members from the previous year. The majority were new student memberships. This is primarily driven by individuals signing up for the level 1 building course. The Association provides student membership with purchase of the course.

Members as of March 31, 2026, across all categories:

- 760 Regular members
- 144 Associate members
- 51 Retired members
- 277 Student members
- 7 Lifetime

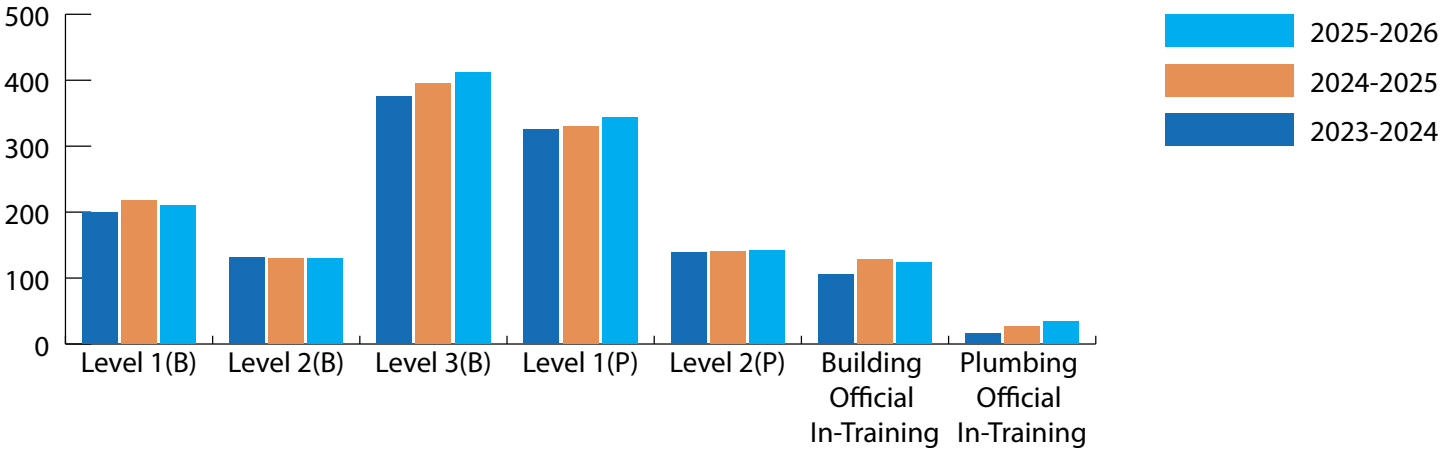
Overall, membership demonstrates a commitment to professionalism, ethical practice, public service, and continuous learning. For code officials and other members, membership provides a valuable professional affiliation, while also fulfilling a mandatory requirement for obtaining and maintaining qualifications under the *Building Act*.

Qualified Officials

Under the *Building Act*, individuals registered as qualified code officials can make compliance decisions about building regulations on behalf of a local authority. To maintain their qualifications, they must remain Association members in good standing.

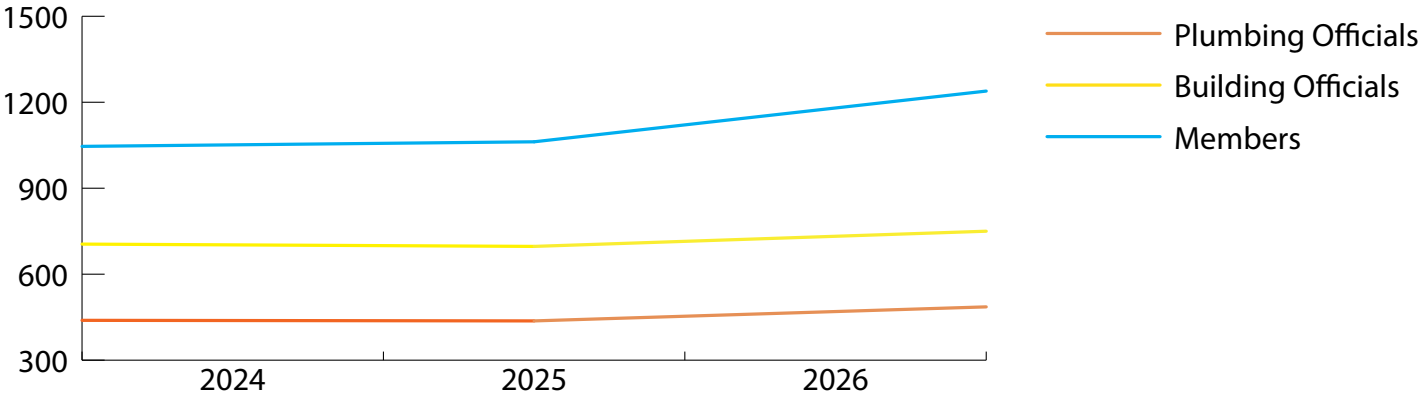
At the end of 2025-26, there were 860 individuals who held building and/or plumbing official qualifications in B.C., which is higher than last year. The Association issued 125 new building official qualifications, 59 new plumbing official qualifications, and 77 new trainee qualifications in 2025-26.

Number of Qualifications by Level Per Fiscal Year, 2023-26



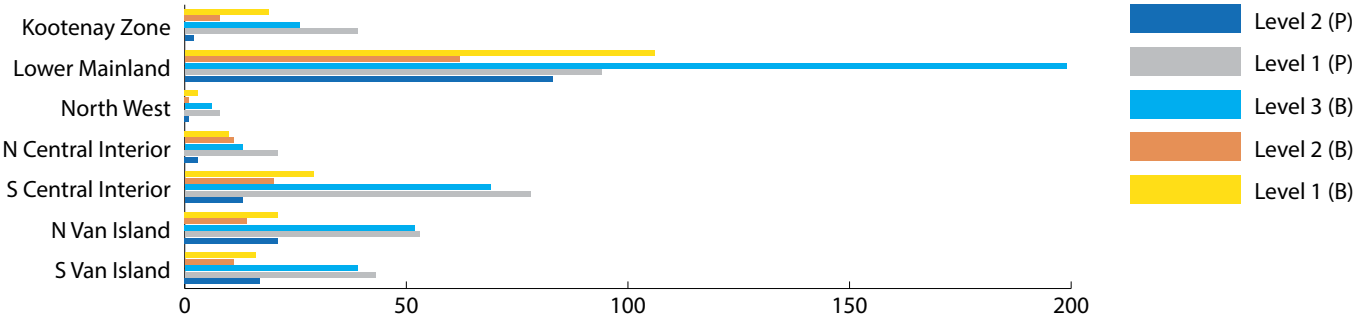
Level 3(B) and Level 1(P) have the highest number of qualifications per level. Level2(B) and Level 2(P) show no change. Most other levels demonstrate either growth or stability, with minor fluctuations year over year.

Number of Members and Qualified Officials, 2024-26



Membership numbers show the strongest and most consistent growth over the years. The number of plumbing officials has continued to grow. Growth has been gradual rather than abrupt across all categories.

Number of Qualified Officials by Zone, 2025-26



The Lower Mainland zone continues to have the highest portion of level 3 building officials and level 2 plumbing officials, reflecting the volume of Part 3 construction and related service delivery needs of local authorities in that area of the province. The number of level 1 plumbing officials is consistently high across all zones. The North West and North Central Interior zones have the lowest numbers of qualified officials overall, which is consistent with the lower number of members in these zones.

Certified and Designated Officials

Certification through the Association is a professional recognition that demonstrates a building or plumbing official has achieved the required qualifications and practical work experience. It goes beyond successful completion of examinations by recognizing competence gained through experience in the field.

In 2025-26, 109 new building certifications and 22 new plumbing certifications were issued. The overall number of certified building and plumbing officials increased to 639 and 337, respectively. Thirty new Registered Building Official (RBO) titles were granted, along with 6 additional Building Code Qualified (BCQ) titles—there are now 339 RBO's and 45 members who hold the BCQ designation.

Strategic Priorities

The following priorities are established in the 2022-27 Strategic Plan. Developed by the Executive, the plan guides Association planning, operations, and resourcing. An updated strategic plan will be developed in 2026-27 with members engaged throughout the process.

GOVERNANCE
We are committed to good governance and ensuring the Association is well-managed and sustainable.

PROFESSIONALISM
We build confidence in our members through effective credentialing programs and by upholding professional standards.

EDUCATION
We collaborate with partners to provide accessible and relevant education for members and others across the building regulatory system.

RELATIONSHIPS
We are a leader and valued partner in the building regulatory system.

Governance

2025-26 Business Plan Targets

New bylaws are presented to the membership for approval at a special general meeting.	**Result:** In Progress **Comments:** The Governance Committee and Executive were provided additional time to complete their review and resolve outstanding policy and process considerations. This additional time also allows for the completion of related policies, procedures, and system updates required to support implementation of the new bylaws. The bylaws will be presented to members for approval at the September 2026 Annual General Meeting.
Update Association financial policies.	**Result:** In Progress **Comments:** An updated policy to govern Association financial reserves and a new Signing Authority policy were approved by the Executive in May 2026. The draft financial oversight policy is being reviewed by the Finance Committee; staff are drafting an updated credit card policy.
Refresh the Member Portal to consolidate application forms, course registrations and other functionality.	**Result:** Achieved **Comments:** Enhanced Member Portal functionality was implemented, including access to the member forum, course advising, online applications, and historical payment information. Exam applications will be integrated into the portal during the 2026–27 fiscal year.

Executive and Committee Activities

During 2025-26, the Executive Committee held six meetings and supported 42 committee or working group meetings to conduct Association business. The following committees and working groups assisted the Executive in overseeing Association operations and advancing key initiatives:

Governance Committee

In 2025-26, the Governance and Nominating Committee held six meetings. During the year, the Committee worked extensively on the development of proposed new Association bylaws to modernize the Association's governance framework and align it with current governance best practices and the Association's evolving responsibilities. The Committee also identified governance and policy priorities to support the implementation of the proposed bylaws and the Association's 2026-29 Business Plan.

Finance Committee

In 2025-26, the Finance Committee held seven meetings to provide ongoing financial oversight and support to the Executive. The Committee recommended a fee consultation with members in fall 2025 and continued to support budget monitoring, financial planning, policy development, and long-term financial sustainability initiatives. The Committee also provided recommendations to strengthen financial processes and reporting.

Awards & Recognition Committee

The Awards Committee meets annually to review nominations and make recommendations to the Executive regarding the Association Service Awards. In 2025-26, the Association was able to award two deserving recipients with the Casey van den Broek Award. The Casey van den Broek Award is presented to a member of the association for considerable leadership and service in the field of building safety and code education.

The Committee also oversees the selection of Student Awards recipients (see page 12 for additional details).

Certification Working Group

In 2025-26, the Certification Working Group Committee held two meetings. Temporarily delayed due to capacity restraints, but the committee started to develop and review draft code official designation and certification policies that will be subject to consultation with members later in 2026-27.

Member Portal

The member portal is an essential secure online area where registered members can log in to access resources, services, and information. Through the portal, members can:

- Renew or manage their membership.
- Apply for qualifications and certifications.
- Apply for designations (RBO or BCQ).
- Access member resources, the member forum, and other exclusive services.
- Manage CPD information and account details.

In 2025-26, additional functions were made available through the portal for ease of maintaining personal and contact information, course registration, course advising, applications, registration history, and past payments. Application and payment for exams will be added to the portal in 2026-27.

A single login to the portal provides members with a more convenient self-service experience, saving them time, and offering easy profile management. The result is more seamless and efficient service delivery.

Professionalism

2025-26 Business Plan Targets

Consult members about policies to implement updated certification and designation programs.	**Result:** In Progress **Comments:** Draft policies were developed for consideration by the working group. The policies will be presented to the Executive in early 2026–27, with member consultation planned later in the fiscal year.
Increase capacity to support management of legislated complaints processes and regulatory oversight.	**Result:** Achieved **Comments:** A new Director of Compliance and Operations joined the Association team in early January 2026. Increased support given to the Complaints Committee and its Subcommittees. A Discipline Hearing Manual was developed.
Increase the scope and awareness of the Student Awards Program.	**Result:** Achieved **Comments:** Most number of applications to date received in Spring 2026. Since the program's launch in 2021, a total of 41 Student Awards have been presented.

Zone Meetings and Building Official Peer Network

In 2025-26, the Association held 14 meetings across its seven zones.

A joint meeting for members of all zones was held in February 2026. There were more than 400 registrations for this event, which featured information from Provincial staff about upcoming code changes and presentations from zone directors on recent appeals and code interpretations. This was a very productive meeting and the Association plans to provide more joint meetings in the future to bring more building officials together, and for ease of distributing information.

Other zone meetings held throughout the year provided attendees with opportunities to hear from a range of external presenters on topics such as firestopping design, permitting software, modular construction; heating, ventilation, and air conditioning (HVAC) standards and design.

The Association collaborates with the Community Energy Association (CEA) to deliver the Building Official Step Code Peer Network, which allows code officials to share knowledge, solutions, and best practices related to the BC Energy and Zero Carbon Step Codes. In 2025-26, there were three peer network meetings that allowed 155 attendees to discuss topics that focused on checking in on objectives related to Step Codes and how compliance has evolved over time; exploring perspectives on balancing Step Code requirements with rising construction costs; and reviewing provincial updates to the *B.C. Building Code*, including the Canadian Construction Materials Centre (CCMC) evaluation process for decentralized heat Recovery Ventilation (HRV) solutions.

Complaints and Discipline

A new Director of Compliance and Operations joined the Association team in early January 2026, increasing the Association's capacity to administer complaints, investigations, and regulatory matters. Since joining the Association, the role has supported improvements to the consistency, transparency, and timeliness of complaint investigations and other regulatory processes.

Key initiatives undertaken during the year included increasing support to the Complaints Committee and its Subcommittees to improve responsiveness and reduce timelines for complaint matters; drafting policies and procedures related to complaints, investigations and discipline hearings and developing a Discipline Hearing Manual to support fair, consistent, and

procedurally sound investigations and hearings. The Association also coordinated administrative fairness training for members of the Discipline Committee through the Ombudsperson of British Columbia to support the Committee's understanding of procedural fairness requirements.

Additional governance work included supporting the review and refinement of the proposed bylaws to align them with regulatory best practices and coordinating with external legal counsel on complaints and investigations to support efficient, transparent, and procedurally fair complaints management processes.

In 2025-26, the Association received:

- 6 formal complaints about the professional conduct or competence of members or former members; and
- 2 formal complaints about the adherence of individuals and local authorities to regulated scopes of practice for qualified code officials.

During the year, the Complaints Committee and Complaints Subcommittees concluded eight complaints involving members under the *Building Officials' Association Act*. Following the completion of their mandates, as set out in their respective terms of reference, and the conclusion of the complaint files assigned to them, all Complaints Subcommittees were dissolved.

At the end of the 2025-26 fiscal year, the Association had the following number of open complaint files:

- 9 formal complaints about the professional conduct or competence of members or former members; and
- 2 formal complaints about the adherence of individuals and local authorities to regulated scopes of practice for qualified code officials.

Complaints Committee

In 2025–26, the Complaints Committee held eleven meetings to review and address both new and ongoing complaint files. The Committee continued to support the Association's complaints process by considering complaint matters, providing direction on investigations, and making decisions in accordance with the *Building Officials' Association Act* and Bylaws.

Discipline Committee

In 2025–26, the Discipline Committee held one meeting to review the Committee's Terms of Reference and continue discussions regarding the development of disciplinary hearing processes for the Association. From January to March 2026, Discipline Committee members individually completed the Ombudsperson of British Columbia's "Fairness 101: An Introduction to Administrative Fairness in the Public Sector" course to support the Committee's understanding of administrative fairness principles and procedural fairness requirements.

Annual Compliance of Code Officials

Qualified code officials continue to demonstrate a high level of compliance with annual reporting and CPD requirements under the *Building Act*. In 2025, only 13 code officials had their qualifications suspended for failing to meet these requirements.

Education

2025-26 Business Plan Targets

Complete updates to Association building code courses to reflect new code requirements and student feedback.	**Result:** Achieved **Comments:** Updates to Association building code courses were completed as follows: Level 1: April 9, 2025 Level 2: June 4, 2025 Level 3: July 4, 2025
Introduce new online courses to address the ethical responsibilities of code officials and energy efficiency.	**Result:** In Progress **Comments:** Further development of the ethics course is occurring to refine the scope and content. An energy efficiency course was launched in December 2025, and an Artificial Intelligence (AI) course was released in January 2026.
Deliver two complimentary professional development webinars for code officials and other members each month.	**Result:** Achieved **Comments:** The Association met and exceeded this goal by delivering an average of 2.3 complimentary professional development webinars per month.
Review and align Association building code exams with regulated scopes of practice.	**Result:** In Progress **Comments:** A review of all Level 1, Level 2, and Level 3 exam content outlines has been completed. Final alignment with regulated scopes of practice is anticipated by August 2026.

Online Courses

The Association now delivers six online courses through different delivery methods.

These courses are Building Level 1, Building Level 2, Building Level 3, Building Officials in Training, Introduction to Energy Efficiency, and Understanding Artificial Intelligence.

The Introduction to Energy Efficiency course was launched in December 2025 to support the adoption and application of the B.C. Energy and Zero Carbon Step Codes. Since its launch, the course has had 37 registrations.

305 students have registered for the course Understanding Artificial Intelligence. Developed in partnership with Trax, Ontario Building Officials Association (OBOA), and First Nations National Building Officers Association (FNNBOA), this hands-on course is specially for code officials and other professionals working with building regulations to explore what AI can and cannot do in their professional context.

In addition, the Association supports the delivery of an online self-paced course through Camosun College for students preparing to write the exam for level 1 plumbing official qualification, which was completed by 61 students in 2025-26. The Association held an in-person plumbing Level 1 course, led by Doug Vance, in Richmond October 22 to 24, which had 27 attendees. The level 2 course, delivered annually by the Association through a series of facilitated webinars, had 19 registrants.

The Association had nearly 214 registrations for its building code courses in 2025-26 and 69 registrations for its course on the provincial building regulatory system. Enrollment continues to be highest for the level one building code course with nearly 152 registrations during the fiscal year.

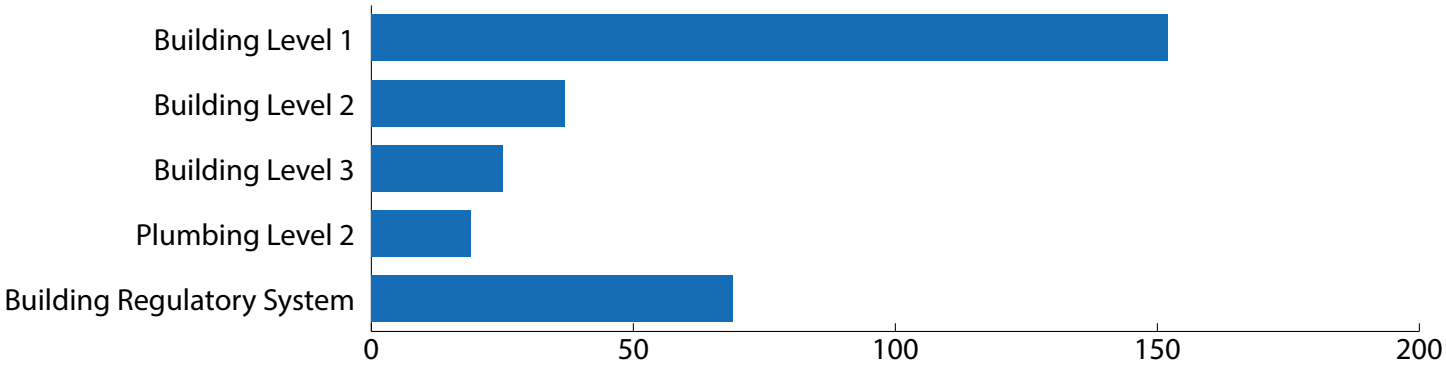
The Association provides an opportunity for students to submit feedback about courses through course surveys. At least 85% of respondents have indicated that they were satisfied with the content and delivery of the building code courses and over 90% expressed satisfaction with the course on the building regulatory system that is available to prepare students for the building official in-training exam.

The ethics course currently being developed by the Association will be mandatory for all existing and new Regular members. This offering will include a short online course and a facilitated webinar that allows students to engage with peers and discuss common ethical and professional questions or situations.

A legal course, also in development, will be a mandatory requirement and will be designed for current and aspiring code officials to understand the legal and regulatory framework governing building regulation in B.C.

Initial outreach also took place to assess the potential for leveraging external parties to help develop and deliver communications and alternative solution training for the Association.

2025-26 Course Registrations



Continued Professional Development Offerings

For code officials and members of the Association, CPD is an important component of professional practice and certification. It supports competence in the administration and enforcement of the *B.C. Building Code*.

Qualified code officials reported 16,604 points of professional development in 2025-26. The average amount of points reported per member over the year was 19.33 points, nearly double the 10 points per year required under the *Building Act*.

Webinars and zone meetings continue to be the primary source of professional development for code officials, representing over 10,550 points of reported CPD activity during 2025. There were nearly 5,800 registrations for lunch and learn webinars run by the Association in 2025-26, and presenters during these sessions addressed topics such as fire safety for timber buildings, Part 9 lateral bracing, soundproofing, smoke dampers, artificial intelligence, and handrails and guardrails. Conferences and code update training accounted for 2,270 and 702 points, respectively.

The final draft of the updated Energy Step Code Handbook for Building Officials is now hosted on the Association website. This project was co-funded by the Association, BC Hydro, and the Province of B.C. The Association held a webinar on the new document for members in August 2025. The handbook promotes consistency across jurisdictions, ensuring that all new buildings meet the energy efficiency and emissions reduction targets. It benefits building officials by providing important information about compliance processes, conducting plan checks, and site inspections. It is also a valuable reference for builders and designers and those involved in the design and construction of energy-efficient and low-carbon buildings.

Code Update Training

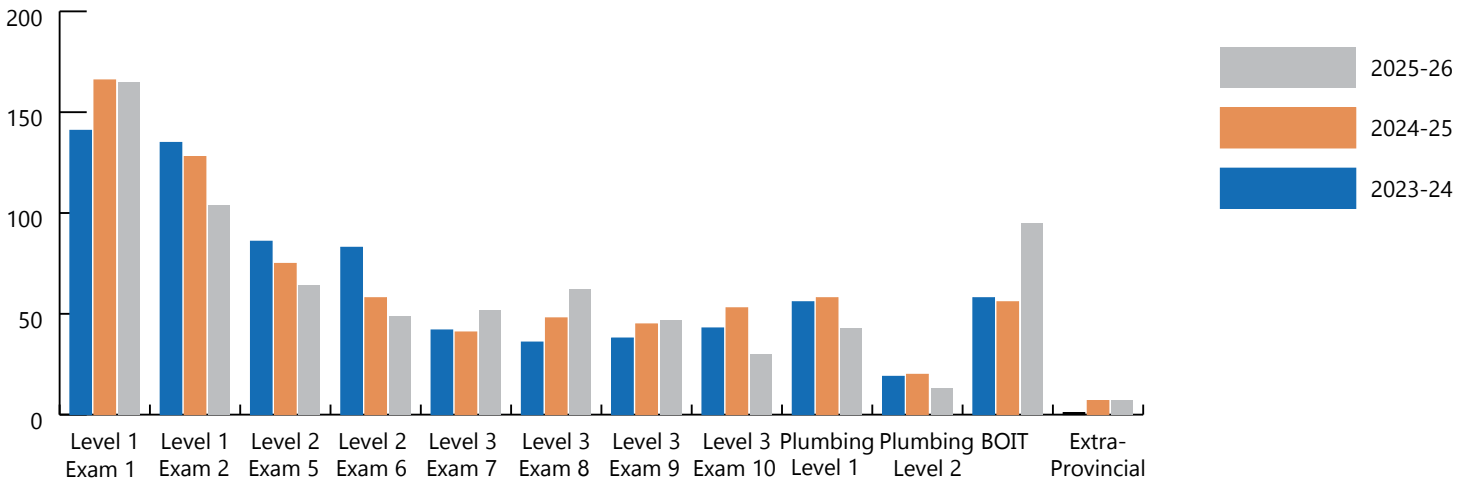
The deadline for code officials to complete code update training was April 15, 2025. Only three qualified officials did not complete their training by the deadline, and those individuals had their qualifications removed from the register pursuant to the *Building Act*.

Examinations

Examinations are an essential part of the professional qualification process by assessing code official knowledge of technical building regulations.

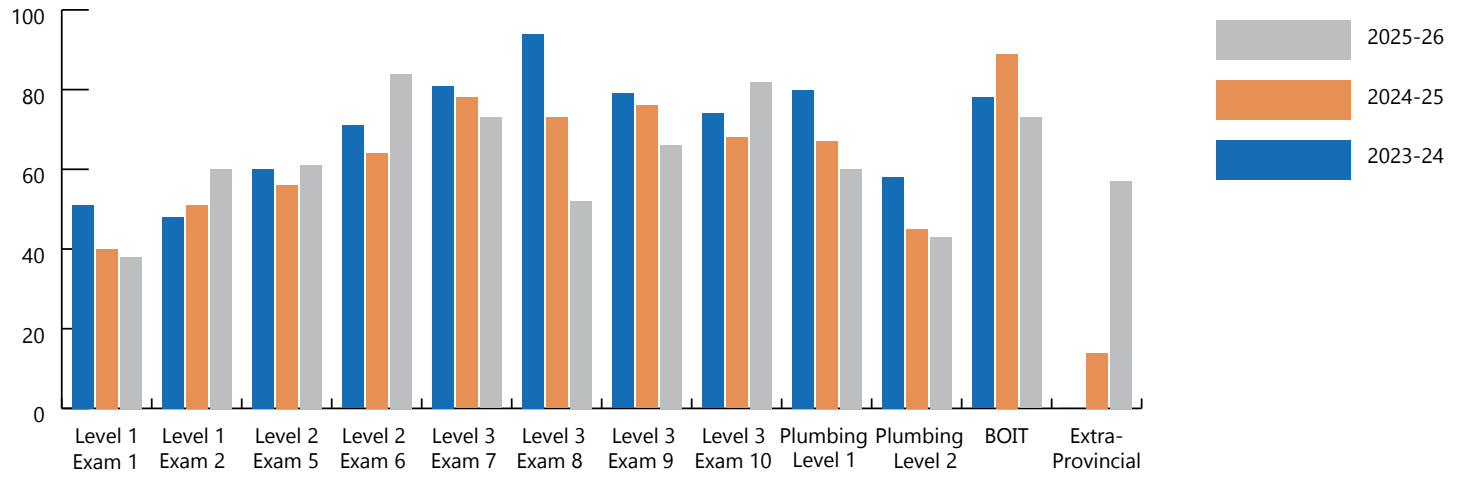
There were 798 exams written in 2025-26, which is consistent with previous years.

Number of Exams Per Fiscal Year, 2023-26



The number of exams written each year has remained steady throughout the years. There has been a strong increase in the number of BOIT exams written in 2025-26.

Exam Pass Rates Per Fiscal Year, 2023-26



Pass rates for the level 2 building code exams have increased over last fiscal year while plumbing exams have declined over the past three years. The Association is starting to leverage exam data to drive topics during CPD sessions for members to address identified learning needs and provide students and other members with additional sources of information as they prepare to write exams.

Relationships

2025-26 Business Plan Targets

Participate in and support Provincial and stakeholder consultations to enhance the building regulatory system.	**Result:** Achieved **Comments:** The Association participated in several consultations and increased information provided to members about consultations related to national or provincial codes and other initiatives of interest.
Collaborate with partners to enhance the understanding and capacity of code officials to administer the Energy and Zero Carbon Step Codes.	**Result:** Achieved **Comments:** There are Association reps on the step code council and capacity building committee, part 9 and part 3 subcommittees. Collaborating with CEA to deliver the Building Official Step Code Peer Network. Staff participate in the development of the Energy Step Code (ESC) Newsletter.
Host the annual Association Conference and collaborate with the Canadian Home Builders' Association of BC (CHBA-BC) to deliver the Education Summit.	**Result:** Achieved **Comments:** The annual Association conference was a success with 35 exhibitor booths, 15 sponsors, $62,500 in sponsorship, and 258 attendees. The third annual Education Summit was hosted with CHBA-BC in Richmond, attended by 128 delegates.

Stakeholder Engagement

In 2025-26, the Association continued its efforts to engage partners and participate in the development of the building regulatory system.

Association staff meet regularly with representatives from the Provincial Government, CHBA-BC, BC Hydro, and other partners or stakeholders to discuss building regulations and related topics.

The Association has been assisting the Province with its ongoing discussions with other jurisdictions about labour mobility for building and plumbing officials in Canada. Additional information about extra-provincial applications and requirements was added to the Association website to increase transparency for individuals considering moving to B.C. from other Canadian provinces and territories.

The Association is partnering with the Naut'sa mawt Tribal Council (NmTC) and the Municipality of North Cowichan to launch an Indigenous Building Official Internship. This collaborative initiative is a step forward in reconciliation, capacity building, and cultural recognition. The program begins with a 9-month pilot phase, which will provide an Indigenous intern with hands-on mentorship, on-the-job training, and certification pathways to become a building official. The pilot's success will inform future expansion, with the goal of welcoming more interns and establishing a permanent internship program in other jurisdictions.

The Association also continued to support the Alliance of Canadian Building Officials Associations (ACBOA). Members of the Association's Executive Committee participate on the ACBOA board of directors and its standing committees. Representatives from the Association also attended the inaugural ACBOA conference in Ottawa during fall 2025.

Member Outreach

Member outreach and engagement are essential to maintaining an active, informed, and connected membership with the Association while supporting its long-term success and sustainability.

The website, along with direct emails and LinkedIn, are the primary vehicles for communicating with members, code officials, and stakeholders. This also includes the member portal. The Association supports the framework for a member forum. The forum allows members to ask questions, exchange ideas, and learn from one another by providing timely peer support.

The Association newsletter was published on a quarterly basis to share updates and articles with members and the organization also participates in the development of the Step Code Newsletter that is published monthly.

2025 Conferences

Conferences continue to be a cornerstone of member engagement and continuing education for the Association.

In 2025, the Association Conference was held in Kelowna, B.C. at the Delta Hotels Grand Okanagan Resort. Highlights include keynote presentations by Corey Hirsch, a former professional hockey player and mental health advocate, and Eric Samuels, mentalist. The conference offered 33 speaking events and two off site tours, one of SRI Homes B.C., and the other of a NetZero Home (Part 5) by AuthenTech.

The Association and CHBA-BC partnered to deliver the third annual Education Summit, which is a two-day in-person professional development event for code officials, builders and other professionals involved in B.C.'s residential construction sector. It was held October 8-9, 2025, at the Airport Sheraton Hotel. The event was attended by 128 delegates who participated in sessions such as a keynote by Cheryl Pounder (former Canadian Olympian), a Preview of What's Next for the *B.C. Building Code*, Part 9 Permit Drawing Guide and Code Compliance Tools, and Warranty Woes: Why and How to Prevent Them.

2025-26 Financial Statements

Management's Comments on the 2025-26 Financial Statements

The organization reported total revenue of $1.53 million. Revenues from membership dues, the annual conference, and grant funding exceeded budgeted expectations.

Total expenses were $1.51 million. As in previous years, staffing remained the Association's largest expense. Expenses related to education and training delivery, office administration and operations, and the annual conference were higher than in the previous fiscal year.

The year ended with a positive variance of $23,000. This surplus will support the development of new educational offerings and other programs that benefit members and stakeholders.

Financial Statements of

BUILDING OFFICIALS' ASSOCIATION OF BRITISH COLUMBIA

And Independent Practitioner's Review Engagement Report thereon

Year ended March 31, 2026

KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver, BC V7Y 1K3
Canada
Telephone 604 691 3000
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INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Board of Directors of Building Officials' Association of British Columbia

We have reviewed the accompanying financial statements of Building Officials' Association of British Columbia, which comprise the statement of financial position as at March 31, 2026, the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

KPMG LLP, an Ontario limited liability partnership and member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. KPMG Canada provides services to KPMG LLP.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Building Officials' Association of British Columbia as at March 31, 2026, and its results of operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

[Original Signed]

Chartered Professional Accountants

Vancouver, Canada

August 24, 2026

BUILDING OFFICIALS' ASSOCIATION OF BRITISH COLUMBIA

Statement of Financial Position

March 31, 2026, with comparative information for 2025

	2026	2025
Assets		
Current assets:		
Cash and cash equivalents	$ 774,656	$ 977,917
Internally restricted cash and cash equivalents - strategic reserve (note 2)	300,000	-
Accounts receivable	25,640	22,355
Prepaid expenses	68,477	97,055
	1,168,773	1,097,327
Internally restricted cash and cash equivalents - restricted reserve (note 3)	220,000	-
Internally restricted investments - restricted reserve (note 3)	250,000	-
Tangible capital assets (note 4)	4,010	7,892
Investments	-	250,000
	$ 1,642,783	$ 1,355,219
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 5)	$ 104,316	$ 54,885
Deferred revenue and contributions (note 6)	520,241	305,606
	624,557	360,491
Net assets:		
Unrestricted	244,216	907,874
Internally restricted - strategic reserve (note 2)	300,000	-
Internally restricted - restricted reserve (note 3)	470,000	78,962
Investment in tangible capital assets	4,010	7,892
	1,018,226	994,728
Commitments (note 9)		
	$ 1,642,783	$ 1,355,219

See accompanying notes to financial statements.

Approved on behalf of the Board:

[Original Signed] Director

[Original Signed] Director

BUILDING OFFICIALS' ASSOCIATION OF BRITISH COLUMBIA

Statement of Operations

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Revenue:		
Membership dues and fees	$ 576,141	$ 559,196
Online training	325,698	384,243
Conference and Annual General Meeting	288,238	311,618
Grants, sponsorships and partnerships	196,012	173,538
Job posting	42,306	56,673
Annual registrations	42,800	42,642
Continuing professional development	23,500	25,000
Examination fees	19,070	15,601
Interest and miscellaneous	17,735	13,329
	1,531,500	1,581,840
General and administrative expenses:		
Amortization	3,882	3,221
Awards expense	11,171	-
Bad debts recovered	-	(642)
Bank and service charges	11,103	6,165
Conference and Annual General Meeting	305,767	244,807
Education and training delivery	53,140	32,265
Education and training development	133,175	382,546
IT services and maintenance	36,947	62,739
Office administration and operations (note 7)	273,768	136,929
Salaries and benefits	679,049	632,490
	1,508,002	1,500,520
Excess of revenue over expenses	$ 23,498	$ 81,320

See accompanying notes to financial statements.

BUILDING OFFICIALS' ASSOCIATION OF BRITISH COLUMBIA

Statement of Changes in Net Assets

Year ended March 31, 2026, with comparative information for 2025

	Internally restricted - restricted reserve (note 3)	Internally restricted - strategic reserve (note 2)	Investment in tangible capital assets	Unrestricted	Total 2026	Total 2025
Balance, beginning of year	$ 78,962	$ -	$ 7,892	$ 907,874	$ 994,728	$ 913,408
Excess (deficiency) of revenue over expenses	-	-	(3,882)	27,380	23,498	81,320
Transfer to internally restricted net assets	391,038	300,000	-	(691,038)	-	-
Balance, end of year	$ 470,000	$ 300,000	$ 4,010	$ 244,216	$ 1,018,226	$ 994,728

See accompanying notes to financial statements.

BUILDING OFFICIALS' ASSOCIATION OF BRITISH COLUMBIA

Statement of Cash Flows

Year ended March 31, 2026, with comparative information for 2025

	2026	2025
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	$ 23,498	$ 81,320
Item not involving cash:		
Amortization of tangible capital assets	3,882	3,221
	27,380	84,541
Changes in non-cash operating working capital:		
Accounts receivable	(3,285)	32,594
Prepaid expenses	28,578	(54,040)
Accounts payable and accrued liabilities	49,431	(27,291)
Deferred revenue and contributions	214,635	44,037
	316,739	79,841
Investing:		
Purchase of tangible capital assets	-	(4,827)
Increase in cash	316,739	75,014
Cash, beginning of year	977,917	902,903
Cash, end of year	$ 1,294,656	$ 977,917
Cash consists of:		
Cash and cash equivalents	$ 774,656	$ 977,917
Internally restricted cash and cash equivalents - strategic reserve	300,000	-
Internally restricted cash and cash equivalents - restricted reserve	220,000	-
	$ 1,294,656	$ 977,917

See accompanying notes to financial statements.

Nature of operations:

Building Officials' Association of British Columbia (the "Association") was incorporated in 1954 under the Building Officials' Act of British Columbia. The primary objective of the Association is the promotion of uniform building and plumbing regulations and cooperation between building officials and industry; the plumbing officials and industry; government; and the public. The Association is exempt from income and capital taxes under section 149(1)(l) of the Income Tax Act.

1. Significant accounting policies:

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The Association's significant accounting policies are as follows:

(a) Cash and cash equivalents:

Cash and cash equivalents consist of cash on hand and balances with financial institutions with a maturity date less than three months.

(b) Tangible capital assets:

Tangible capital assets are stated at cost, less accumulated amortization. Amortization is provided using the straight-line method and following annual rates:

Asset	Rate
Computer	3 years
Furniture and fixtures	3 years
Computer software	3 years

When conditions indicate that a tangible capital asset no longer contributes to the Association’s ability to provide services, or that the value of future economic benefits or service potential associated with the tangible capital asset is less than its net carrying amount, the net carrying amount is written down to the asset’s fair value or replacement cost. Any such write-down is recognized in operations. A write-down shall not be reversed.

(c) Revenue recognition:

The Association follows the deferral method of accounting for contributions.

Revenue from examination and conference fees are recognized when the related services are provided. Amounts charged for membership are recognized as revenue when earned. Education fees are recognized as revenue when the seminars and workshop are held. A receivable is recognized if the amount to be received can be reasonably estimated and collection is reasonably assured.

1. Significant accounting policies (continued):

(c) Revenue recognition (continued):

Unrestricted contributions from grants, sponsorships and partnerships are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Externally restricted contributions from grants, sponsorships and partnerships are recognized as revenue in the year in which the related expenses are recognized.

(d) Contributed services:

The Association and its members benefit from contributed services in the form of volunteer time for various committees. Because of the difficulty in determining their fair value, these contributed services are not recognized in the financial statements.

(e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

(f) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Association has not elected to carry any such financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs. These costs are amortized using the straight-line method.

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Association determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Association expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future year, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

1. Significant accounting policies (continued):

(g) Investments:

The Association has investments consisting of investments in redeemable guaranteed investment ("GIC") certificates with various terms of maturity from the date of purchase.

(h) Deferred revenue:

Deferred revenue comprises advance payments for membership, conference and examination fees, and grants. These items are recorded as revenue when earned.

(i) Related party transactions:

Monetary and non-monetary related party transactions and non-monetary related party transactions that have commercial substance are measured at the exchange amount when they are in the normal course of operations, except when the transaction is an exchange of a product or property held-for-sale in the normal course of operations. Where the transaction is not in the normal course of operations, it is measured at the exchange amount when there is a substantive change in the ownership of the item transferred and there is independent evidence of the exchange amount.

All other related party transactions are measured at the carrying amount.

2. Internally restricted - strategic reserve:

As at the year end, the Association had internally restricted cash of $300,000 to be used for significant project costs or unforeseen changes in revenues or expenses in supporting the Association's operations.

3. Internally restricted - restricted reserve:

As at year end, the Association had internally restricted investments of a $200,000 and $50,000 non-redeemable GIC bearing interest at 4% and 2% per annum, maturing on June 8, 2026 and January 19, 2027, respectively, and internally restricted cash of $220,000. The restricted reserve is to be maintained to settle possible future obligations. In the prior year, the investments held above were unrestricted.

4. Tangible capital assets:

	Cost	Accumulated amortization	2026 Net book value	2025 Net book value
Computer	$ 39,472	$ 35,462	$ 4,010	$ 7,678
Furniture and fixtures	5,442	5,442	-	214
Computer software	5,533	5,533	-	-
	$ 50,447	$ 46,437	$ 4,010	$ 7,892

5. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of $3,342 (2025 - nil) relating to goods and services taxes.

6. Deferred revenue and contributions:

Deferred contributions are comprised primarily of grants, sponsorships, and partnerships related to funds received for specific purposes, including the education and training delivery and development and related salaries.

Deferred revenues comprise of funds received for the conference and annual general meeting.

	Grants, sponsorships, and partnerships	Conference and annual general meeting	Other	2026	2025
Balance, beginning of year	$ 78,962	$ 225,641	$ 1,003	$ 305,606	$ 261,569
Amounts received during the year	414,384	220,560	2,347	637,291	305,606
Amounts recognized as revenue in the year (i)	(196,012)	(225,641)	(1,003)	(422,656)	(261,569)
Balance, end of year	$ 297,334	$ 220,560	$ 2,347	$ 520,241	$ 305,606

(i) Revenues from grants, sponsorships, and partnerships are recognized as the related expenses are incurred resulting in net nil excess of revenue over expenses during the year.

7. Related party transactions:

During the year, the Association incurred $3,636 (2025 - nil) of annual membership fees charged by Alliance of Canadian Buildings Officials' Association ("ACBOA"). The Association is a member of ACBOA.

The transaction is in the normal course of operations or business and is measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

8. Financial risk:

(a) Credit risk:

Credit risk refers to the risk that a counterparty may default on its contractual obligations resulting in a financial loss. The Association deals with creditworthy counterparties to mitigate the risk of financial loss from defaults. The Association monitors the credit risk of members through historical membership data.

Cash is represented by bank accounts and are placed with high quality financial institutions and, therefore, credit risk is considered negligible.

There has been no change to the risk exposures from 2025.

(b) Liquidity risk:

Liquidity risk is the risk that the Association will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The Association manages its liquidity risk by monitoring its operating requirements. The Association prepares budget and cash forecasts to ensure it has sufficient funds to fulfill its obligations. There has been no change to the risk exposures from 2025.

(c) Interest rate risk:

Interest rate risk is the risk borne by fluctuating cash flows as a result of fluctuations in interest rates. The Association is exposed to interest risk with respect to investments in guaranteed investment certificates ("GICs") bearing interest at fixed rates. There has been no changes in interest rate risk from 2025.

9. Commitments:

During the year ended March 31, 2026, the Association entered into an agreement for a premise commitment for its annual conference. The commitment totaled $132,960, of which $33,250 is included within prepaid expenses.

ABOUT THE ASSOCIATION

We are an Association with over 1200 members primarily representing local government building officials and those involved in building design, construction, testing and research.

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