PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

Child and Youth Services Private Trustee Report

Passing of Accounts

Please return forms to:

Public Guardian and Trustee
Child and Youth Services
Private Trustee Review
700 - 808 West Hastings Street
Vancouver, BC V6C 3L3

PRIVATE TRUSTEE REPORT
PASSING OF ACCOUNTS

I/We, ____
Name of Trustee(s)

was/were appointed Trustee(s) on ______________________ .
Date Trust was Settled

The minor beneficiary/ies is/are -

____

This is the report of the Trustee for the period commencing:

______________________ and ending: ______________________
Start of Period of Accounting — End of Period of Accounting

in support of the Trust requirements to pass my/our accounts.

TRUSTEE INFORMATION

Information about you as Trustee:

Last Name: ________________________ First Name: _____________________

Telephone Number (work): _______________________

Telephone Number (res): ________________________

Cell: ___________________ Email: _______________________________

Street Address: ____

City: ___________________ Province: ______________ Postal Code: ________

Additional Trustee Information (if more than one):

Last Name: ________________________ First Name: ____________________

Telephone Number (work): _______________________

Telephone Number (res): ________________________

Cell: ___________________ Email: ________________________________

Street Address: ____

City: ___________________ Province: ______________ Postal Code: ________

Additional Trustee Information:

Last Name: ________________________ First Name: ____________________

Telephone Number (work): _______________________

Telephone Number (res): ________________________

Cell: ___________________ Email: ________________________________

Street Address: ____

City: ___________________ Province: ______________ Postal Code: ________

MINOR BENEFICIARY INFORMATION

Information about the Minor Beneficiary for whom you are Trustee:

Last Name: ____________________________ First Name: ______________________

Date of Birth: _______________________ PGT Case #: ________________________
Day, Month, Year

Street Address: ____

____

City: ______________ Province: ___________ Postal Code: _______

Telephone ______________________

Name of Minor Beneficiary's Guardian(s):

Last Name: ____________________________ First Name: ______________________

Relationship ________ Telephone Number (work): ______________________
Telephone Number (res): ______________________

Cell: ___________________ Email: _______________________________

Street Address: ____

____

City: ______________ Province: ________ Postal Code: _______

The personal information you provide to the Public Guardian and Trustee is collected, used and disclosed in accordance with the *Freedom of Information and Protection of Privacy Act*. If you have any questions about the collection and use of this personal information, contact the Financial Officer at 604.775.3480

MINOR BENEFICIARY INFORMATION

Personal/ Health Issues:

Please update the PGT with the following information with as much detail as you wish.

1. Over the period, has the health of the minor beneficiary changed?
   - ◻ No
   - ◻ Yes If yes, give a brief description:

____
____
____
____

2. Over the period, has he or she required any special care or services?
   - ◻ No
   - ◻ Yes If yes, give a brief description:

____
____
____
____

3. Is there any other information regarding the minor beneficiary you think we should know about?
   - ◻ No
   - ◻ Yes If yes, give a brief description:

____
____
____
____

FINANCIAL SUMMARY

Financial Matters:

1. Have funds been spent for the benefit of the minor beneficiary?

□ No If no, please explain why.
□ Yes If yes, give a brief description of the type of expenditures made.

2. If you posted a Trustee bond, are the premiums current?

□ Yes
□ No If no, please explain why.

3. What are the fees payable to the PGT for review?

The *Public Guardian and Trustee Fees Regulation* sets the fees charged by the PGT for reviewing the accounts.

Please ensure you attach a cheque payable to the Public Guardian and Trustee for the fee when submitting your accounts. No other form of payment is accepted for this purpose. The fees currently payable are calculated on the following scale:

Value of all assets as at the end of the accounting period	Fee for each accounting submitted	HST	Total
Up to $100,000	$125.00	$15.00	$140.00
Over $100,000 up to $250,000	$200.00	$24.00	$224.00
Over $250,000 up to $375,000	$250.00	$30.00	$280.00
Over $375,000 up to $500,000	$300.00	$36.00	$336.00
Over $500,000 up to $600,000	$350.00	$42.00	$392.00
Over $600,000	$400.00	$48.00	$448.00

An example of the fee calculation is as follows:

> If the period is for two years and the value of the assets as of the last date of the reporting period is over $100,000 but not over $250,000, the fee is $224.00 ($200.00 plus HST of $24 or 12%).

FINANCIAL SUMMARY DETAIL

The financial assets and liabilities of the ______________________________
Name of Trust

as of ____________________________________ were as follows:
end of the accounting period

If there is more than one entry for an Asset or Liability type, please provide detailed information on the Detail Sheet (pages 12 – 14) and enter the total value of all items on this form.

Assets	**Amount in Dollars**
Bank Account	$
Certificates of Deposit / Term deposit / Term Deposits / GICs	
Securities - stocks / bonds / mutual funds held in an Investment Portfolio	
Securities - stocks / bonds / mutual funds held in certificate form	
Personal Property *(autos, jewellery, etc.)*	
Real Property *(market value)*	
Other Assets *(specify)*	
Total Assets:	**$**

Liabilities	**Amount in Dollars**
Loans Payable	$
Real Property Mortgages (describe)	
Other liabilities (describe)	
Other liabilities (describe)	
Other liabilities (describe)	
Total Liabilities:	**$**

Total Worth (Total Assets less Total Liabilities)	**$**

Is there any source of income more than $1,000 per year not reported on the Income Tax Return (Non Taxable)?

□ No
□ Yes If yes, please provide the source of the income and the amount.

Source:	**$**

NON ARM'S LENGTH PAYMENTS

Item	Amount in Dollars
Loans *(describe)*	$
Real Property Mortgages *(describe)*	
Other payments to or on behalf of family members *(describe)*	
Payments to or on behalf of the Trustee *(describe)*	
Other liabilities *(describe)*	
Total Payments:	**$**

A non arm's length payment is defined as a payment made to you, your family member, or your friends.

ATTACHMENT CHECKLIST

- ☐ Documents confirming all assets and liabilities as reported:
  - ☐ Bank Statements
  - ☐ Investment Statements
  - ☐ Property Tax Assessment
  - ☐ Other
- ☐ If this is your first report, attach confirmation of all assets and liabilities as of the date the Trust was settled.
- ☐ Copies of the Tax Returns for all years included in this report
- ☐ Cheque for fee for the Account Passing Review

AFFIDAVIT

I solemnly swear (declare) that all of ________________________'s income and assets were
name of trust
used primarily for the benefit of the minor beneficiary/ies. All expenses were obligations of ______________________. This report is a true and accurate reporting of ______________________'s
name of trust name of trust
assets and liabilities as of ______________________.
date

Any significant changes in the circumstances or health of the minor beneficiary/ies for whom I am Trustee, including change of residence or contact information, have been reported to the Public Guardian and Trustee. I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

I acknowledge it is a serious office to make a false declaration. I understand that the Public Guardian and Trustee may require further information and documentation at its discretion.

Sworn (declared) before me at the ______________________)
) ________________________
of __________________ in the __________________________) Signature
)
of ___________________, this ____________________day of) ________________________
) Name
______________________ , 20 __________.)

____

A Commissioner for taking affidavits in British Columbia

If there is more than one Trustee, additional affidavits are required.

I solemnly swear (declare) that all of ________________________'s income and assets were
name of trust
used primarily for the benefit of the minor beneficiary/ies. All expenses were obligations of ______________________. This report is a true and accurate reporting of ______________________'s
name of trust name of trust
assets and liabilities as of ______________________.
date

Any significant changes in the circumstances or health of the minor beneficiary/ies for whom I am Trustee, including change of residence or contact information, have been reported to the Public Guardian and Trustee. I make this solemn declaration conscientiously believing it to be true and knowing that it is of the same force and effect as if made under oath.

I acknowledge it is a serious office to make a false declaration. I understand that the Public Guardian and Trustee may require further information and documentation at its discretion.

Sworn (declared) before me at the ______________________)
) ________________________
of __________________ in the __________________________) Signature
)
of ___________________, this ____________________day of) ________________________
) Name
______________________ , 20 __________.)

____

A Commissioner for taking affidavits in British Columbia

AUTHORIZATION TO REQUEST INFORMATION

TO WHOM IT MAY CONCERN:

I/We, ______________________________________, as Trustee(s) of ____________________,
name of trust
hereby authorize the Public Guardian and Trustee to request information about
____________________________ in order to carry out the passing of accounts.
name of trust

Date: __________________________ Signature: _________________________

TO WHOM IT MAY CONCERN:

I/We, ______________________________________, as Trustee(s) of ____________________,
name of trust
hereby authorize the Public Guardian and Trustee to request information about
____________________________ in order to carry out the passing of accounts.
name of trust

Date: __________________________ Signature: _________________________

DETAIL SHEET

Please complete this form if there is more than one entry for any Asset or Liability type. If there are more entries than provided for in this sheet, please attach a separate sheet. Total values are entered on the Financial Summary Detail Form (page 7).

Assets:

Bank Accounts

Name of Institution and Account Number	Market Value?
	$
Total	$

Term Deposits, GICs, Certificates of Deposit

Name of Institution and Account Number	Market Value?
	$
Total	$

Securities: Stocks / Bonds / Mutual Funds held in an investment portfolio

Name of Institution and Account Number	Market Value?
	$
Total	$

Securities: Stocks / Bonds / Mutual Funds held outside an investment portfolio

Name of Institution and Account Number	Market Value?
	$
Total	$

DETAIL SHEET (CONT'D)

Stocks in privately held companies

Name of Institution and Account Number	Market Value?
	$
Total	$

Real Property

Description / Location	Market Value?
	$
Total	$

Loans Receivable

Name of Person Owing Money	Amount Due?
	$
Total	$

Other Assets

Type of Asset	Market Value?
	$
Total	$

DETAIL SHEET (CONT'D)

Liabilities: If required for any category, please attach a separate sheet.

Lines of Credit

Name of Creditor	Amount Due?
	$
Total	$

Mortgage / Secured Loans Payable

Name of Institution and Account Number	Amount Due?
	$
Total	$

Other Categories: If required for any category, please attach a separate sheet.

Other Sources of income

Name of Source	Annual Amount?
	$
Total	$

Non arm's length payments

To Whom	Amount Given?
	$
Total	$

The personal information you provide to the Public Guardian and Trustee is collected, used and disclosed in accordance with the *Freedom of Information and Protection of Privacy Act*. If you have any questions about the collection and use of this personal information, contact the Financial Officer at 604.775.3480