

# Private Committee Account Submission Package

# Table of Contents

<b>Why Do I File This Report?</b>	<b>I</b>
<b>What is in the Package?</b>	<b>I</b>
1. Committee Information . . . . .	I
2. Personal Summary about the Adult. . . . .	I
3. Financial Summary . . . . .	I
4. Affidavit . . . . .	I
5. Authorization to Request Information . . . . .	I
<b>What Documentation Do I Have to Provide?</b>	<b>II</b>
<b>Common Questions Regarding the Reporting Process</b>	<b>III</b>
What is the Deadline for Sending in my Report? . . . . .	III
Which Forms do I fill out? . . . . .	III
Is there Anything Else to Submit in my First Report?. . . . .	III
What are Non Arm’s Length Payments or Benefits? What are Gifts and Charitable Donations? . . . . .	III
How do I get my Remuneration for Acting as a committee? . . . . .	III
What are the Fees Payable to the PGT for Review? . . . . .	IV
<b>Private Committee Report Passing of Accounts</b>	<b>1</b>
Committee Information . . . . .	3
Personal Summary for the Adult . . . . .	4
Personal / Health Issues: . . . . .	5
Financial Summary . . . . .	6
Financial Summary Detail . . . . .	8
Gifts, Loans, Charitable Donations, Non-arm’s Length Payments . . . . .	9
Attachment Checklist . . . . .	9
Affidavit . . . . .	10
Authorization to Request Information. . . . .	11
Detail Sheet . . . . .	12
<b>Contact the Public Guardian and Trustee</b>	<b>16</b>
Private Committee Services . . . . .	16
Toll free calling . . . . .	16

# Accounts Submission Package

## Why Do I File This Report?

You have been appointed as a committee under the *Patients Property Act*. You are required to report to the Public Guardian and Trustee (PGT) on the actions you have taken in managing the financial and, in some cases, personal, well being of the person for whom you are committee. The PGT is required to determine a reporting schedule and the extent of the documentation required to be submitted.

This package, together with documentation to support your statements in the forms, provides the information the PGT requires to pass accounts for most committees. In some circumstances, the PGT will ask for clarification or additional information on certain items in order to complete the passing.

We will generally refer to the person for whom you are committee as “the adult” in keeping with the language of the *Adult Guardianship and Planning Statutes Amendment Act, 2007 (Bill 29)*, that is awaiting proclamation. “Estate” means all the adult’s financial assets and liabilities.

Please note that any personal information you provide to the PGT is collected, used and disclosed in accordance with the *Freedom of Information and Protection of Privacy Act*.

## What Is in the Package?

This package includes the documents you need to prepare your accounts for passing by the PGT and instructions to complete each form.

The report to be submitted consists of:

1. Committee Information
2. Personal Summary for the Adult
3. Financial Summary
4. Affidavit to be sworn by committee of estate /both committee of estate and person
5. Authorization to Request Information
6. Payment for Authorized Fees

### 1. Committee Information

This section provides information about you and your co committees, if any. It identifies the role that you play (committee of estate / both committee of estate and person). Complete this form in its entirety to ensure we have any changes in your contact information or committeeeship.

### 2. Personal Summary about the Adult

This section provides information about the adult for whom you are committee. Please complete all sections even if you have provided us with this information previously. Please also provide specific information about changes in the adult’s circumstances, if any. This is part of the affidavit which you are swearing to be true.

### 3. Financial Summary

This form provides us with the financial information we need to pass (confirm) your accounts. There is an additional Detail Sheet you may use if the summary form is not sufficient.

### 4. Affidavit

After you have completed the Personal and Financial Declaration Form, take the forms to a local lawyer, Notary Public or Commissioner of Oaths, and have the Affidavit sworn by **all committees** (committee of estate / both committee of estate and person) prior to sending them to our office. Committees may swear their affidavits separately for those who live at some distance apart.

### 5. Authorization to Request Information

We request that you sign the authorization to disclose information. It will allow us to ask for information directly from third parties in exceptional circumstances and assist in the speedy review of the accounting presented. Indicate on the Authorization form whether you are committee of estate or both committee of estate and person. Each committee should complete a separate Authorization form.

## What Documentation Do I Have to Provide?

### 1. Income Tax Returns

Please provide us with copies of the T1 Income Tax Return filed and the Notice of Assessment for each year since your last report or for each year since your appointment as committee.

### 2. Assets and Liabilities

You will need to provide us with the total value of each asset and liability type listed, as of the end date of the report, as well as supporting documentation such as bank statements to support the amount you are reporting. On the Financial Summary, please provide the total amounts for each asset and liability type.

The documentation that we need is as follows:

Asset or Liability Type	Documentation Required (Copies Not Originals)
<b>Bank account(s)</b>	Bank statement showing the balance at the end date of the report.
<b>Term Deposits, GICs, Certificate of Deposit</b>	Bank or other statement showing the balance as near to the date of the report as possible.
<b>Investment Portfolio</b>	Investment statement showing the balance at the end of the month of the report.
<b>Securities in Certificate Form</b>	Photocopies of the security certificate held by you.
<b>Private Companies</b>	Financial statements for the company at the most recent fiscal year end.
<b>Real Estate</b>	BC Assessment Authority notice for the most recent year or property tax invoices.
<b>Vehicles</b>	Most recent insurance documents.
<b>Personal Property and Other Assets</b>	If you have documentation for these assets, please provide it to us. This refers to art, jewellery, or antiques purchased as an investment. You are not required to report items purchased replacing items of a similar value.
<b>Interest in a Trust</b>	If the adult has an interest in a trust, please provide the trust documentation if you have not done so already.
<b>Loans Payable</b>	Please provide credit card statements or a copy of the loan agreement.
<b>Real Estate Mortgage</b>	Most recent statement of mortgage amount owing.
<b>Other Liabilities</b>	Describe the liability and how it arose. If you have confirmation of the amount from independent sources, please send it to us.

## Common Questions Regarding the Reporting Process

### What is the Deadline for Sending in my Report?

Your report is usually due 30 days after the end of the accounting period set by the PGT. For example, if your accounting end date is October 31, 2011, your report is due in our office no later than November 30, 2011.

### Which Forms do I fill out?

Please complete all the forms. The Detail Sheet only needs to be completed when there is more than one entry per line in the Financial Report.

For example: If the adult has two bank accounts, report both on the Detail Sheet and transfer the total of both accounts to the Financial Summary.

### Is there Anything Else to Submit in my First Report?

Please provide us with documentation showing the values of all assets and liabilities at the date of your court order.

### What are Non Arm's Length Payments or Benefits?

#### What are Gifts and Charitable Donations?

Non arm's length payments or benefits are payments that you, as committee, make to yourself or to your family members or friends. If you or your family or friends receive payments or benefits from the estate of the adult, you may be in a conflict. Such payments or benefits may include caregiving fees, gifts, or free accommodation.

A gift is defined as any payment or benefit that is not a direct advantage to the adult and where there is no legal obligation to make a payment or benefit. For example, support for an adult child, tuition fees for children or grandchildren of the adult would be considered gifts.

As committee, you are allowed your reasonable out of pocket expenses from the estate. Your ability as committee to make other non arm's length payments, gifts or charitable donations is determined by statute and case law and may require court approval. In many cases, you are in a conflict of interest in making such payments. We urge you to refer to Chapter 6 of the *Private Committee Handbook*, previously provided to you, for a discussion on this topic **prior to advancing any funds which would come under this heading.**

The Handbook may also be printed from the PGT website at: <https://www.trustee.bc.ca/services/services-to-adults/Pages/private-committees.aspx>.

Please report all such payments made and provide any documentation that you have for the payments.

### How do I get my Remuneration for Acting as a committee?

The PGT sets the remuneration of the committee (fees) at the Passing of Accounts if you request it on the form. The PGT has no authority to approve payment of remuneration in advance. Once you have PGT approval, you may take your fees from the adult's estate.

### 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. The fees currently payable are calculated on the following scale:

	Fee	GST (5%)	Total
<b>Value of the assets of the Estate:</b>		Fee for each 12 month period:	
Under \$25,000.00	–	–	–
\$25,000.00 - \$100,000.00	125.00	6.25	131.25
\$100,000.01 - \$300,000.00	250.00	12.50	262.50
\$300,000.01 - \$500,000.00	325.00	16.25	341.25
\$500,000.00 +	500.00	25.00	525.00

Please ensure that 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 fee.

An example of the fee calculation is:

If the period is for one year and the value of the assets are over \$100,000 but not over \$300,000, the amount payable is \$262.50 (\$250.00 fee plus GST of \$12.50).

If the period under review is four years with the same asset value, then the amount payable is \$1,050.00 (\$262.50 x 4).

# Private Committee Report Passing of Accounts

Please Return Forms To:

**Public Guardian and Trustee  
Private Committee Services**

700-808 West Hastings Street  
Vancouver, BC V6C 3L3

Hardcopies only please, electronic  
transmission not accepted

## Private Committee Report Passing of Accounts

I/We,

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NAME OF COMMITTEE(S)

was appointed Committee(s) of the Estate of

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NAME OF ADULT

by Order of the Supreme Court of British Columbia on

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DATE OF ORDER

This is the report of the Committee(s) for the Estate of

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NAME OF ADULT

for the period commencing

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START OF PERIOD OF ACCOUNTING

and ending

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END OF PERIOD OF ACCOUNTING

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

The personal information you provide on this form and in the supporting documentation provided by you is collected by the Public Guardian and Trustee under the authority of the Patients Property Act (R.S.B.C. 1996, c.349, s.10 (d)), and will be used to pass your accounts as Committee. If you have any questions about the collection and use of this personal information, contact your Committee Review Officer at 604-660-1500.



## Committee Information

<b>Last Name</b>	<b>First Name</b>	
<b>Date of Birth</b> <small>DAY, MONTH, YEAR</small>	<b>Telephone Number (day)</b>	
	<b>Telephone Number (eve)</b>	
<b>Cell</b>	<b>Email</b>	
<b>Do we have your permission to communicate with you via email?</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Street Address</b>		
<b>City</b>	<b>Province</b>	<b>Postal Code</b>
<input type="checkbox"/> Committee of Estate	<input type="checkbox"/> Both Committee of Estate and Person	

### If more than one Committee, additional Committee Information

<b>Last Name</b>	<b>First Name</b>	
<b>Date of Birth</b> <small>DAY, MONTH, YEAR</small>	<b>Telephone Number (day)</b>	
	<b>Telephone Number (eve)</b>	
<b>Cell</b>	<b>Email</b>	
<b>Do we have your permission to communicate with you via email?</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>Street Address</b>		
<b>City</b>	<b>Province</b>	<b>Postal Code</b>
<input type="checkbox"/> Committee of Estate	<input type="checkbox"/> Both Committee of Estate and Person	

### For additional Committees, please attach a separate sheet.

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# Personal Summary for the Adult

## Information about the Adult for whom you are Committee

<b>Last Name</b>	<b>First Name</b>
<b>Date of Birth</b> <small>DAY, MONTH, YEAR</small>	<b>Social Insurance Number</b>
<b>Health Care ID Number</b>	

## Physical Residence

<b>Name of Care Facility if applicable</b>		
<b>Street Address</b>		
<b>City</b>	<b>Province</b>	<b>Postal Code</b>
<b>Telephone Number</b>		

## Next of Kin Information

<b>Last Name</b>	<b>First Name</b>	
<b>Relationship</b>	<b>Telephone Number (day)</b>	
	<b>Telephone Number (eve)</b>	
<b>Cell</b>	<b>Email</b>	
<b>Street Address</b>		
<b>City</b>	<b>Province</b>	<b>Postal Code</b>

For additional Next of Kin, please attach a separate sheet.

The personal information you provide on this form and in the supporting documentation provided by you is collected by the Public Guardian and Trustee under the authority of the Patients Property Act (R.S.B.C. 1996, c.349, s.10 (d)), and will be used to pass your accounts as Committee. If you have any questions about the collection and use of this personal information, contact your Committee Review Officer at 604-660-1500.

## Personal / Health Issues:

Please update us with the following information: Please provide as much detail as you wish.

**1. Over the period, has the health of the adult whose affairs you manage changed?**

**No**                       **Yes** If yes, give a brief description.

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**2. Over the period, has the adult required any special care or services?**

**No**                       **Yes** If yes, give a brief description.

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**3. Is there any other information concerning the adult you think we should know about?**

**No**                       **Yes** If yes, give a brief description.

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# Financial Summary

## Financial Matters

**1. Have any court orders concerning your management of the adult’s person or affairs been issued during the reporting period?**

**No**                       **Yes**    If yes, attach a copy.

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**2. Is the adult involved in any unresolved court cases?**

**No**                       **Yes**    If yes, provide details.

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**3. Did the adult have to pay or receive any money from a lawsuit?**

**No**                       **Yes**    If yes, provide details.

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**4. Has there been any access to restricted assets?**

**No**                       **Yes**    If yes, tell us the amount and the purpose these funds were used for.

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# Financial Summary

## Financial Matters (continued)

**5. Did the adult receive an inheritance?**

- No**                       **Yes**    If yes, tell us the amount and attach a copy of the release or other confirmation of the amount from the executor or administrator

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**6. Does the person whose affairs you manage have a Will?**

- No**                       **Yes**    If yes, attach a copy (if you have not already submitted a copy)

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**7. Is there any other financial information you think we should know about?**

- No**                       **Yes**    If yes, tell us

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**8. If you posted a Committee bond, are the premiums current?**

- No**                       **Yes**    If no, tell the reason and the amount in arrears

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**9. Are you claiming a fee for your service as Committee?**

- No**                       **Yes**    If yes, we will set the fee when we pass the accounts

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## Financial Summary Detail

**The financial assets and liabilities of the estate of**

NAME OF ADULT

as of

END OF THE ACCOUNTING PERIOD

were as follows:

If there is more than one entry for an Asset or Liability type, please provide detailed information on the Detail Sheet (pages 12-15) 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 Estate (market value)

Other Assets (specify)

**Total Assets:**

\$

**Liabilities**

**Amount in Dollars**

Loans payable

\$

Real Estate 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:**

\$

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## Gifts, Loans, Charitable Donations, Non-arm's Length Payments

Item	Amount in Dollars
Gifts (describe)	\$
Loans (describe)	
Real Estate Mortgages (describe)	
Other payments to or on behalf of family members (describe)	
Payments to or on behalf of the Committee (describe)	
Charitable Donations (describe)	
Other liabilities (describe)	
<b>Total Payments:</b>	\$

A non-arm's length payment is defined as a payment made to you, your family member, or your friends. These payments are not directly for the benefit of the adult.

## 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 of your Court Order
- Copies of the Tax Returns for all years included in this report
- Copies of the Notice of Assessment for all years included in this report
- Cheque for fee for Account Passing Review

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## Affidavit

I solemnly swear (declare) that all of \_\_\_\_\_'s income and assets were used primarily for his/her benefit. All expenses were obligations of \_\_\_\_\_. This report is a true and accurate reporting of \_\_\_\_\_'s assets and liabilities as of \_\_\_\_\_.

Any significant changes in my circumstances and health or those of the adult for whom I am Committee, 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 offence 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 \_\_\_\_\_ )  
of \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_ )  
\_\_\_\_\_, 20 \_\_\_\_\_.)

SIGNATURE

NAME

A Commissioner for taking affidavits in British Columbia  Committee of Estate  
 Both Committee of Estate and Person

### If more than one Committee, additional affidavits.

I solemnly swear (declare) that all of \_\_\_\_\_'s income and assets were used primarily for his/her benefit. All expenses were obligations of \_\_\_\_\_. This report is a true and accurate reporting of \_\_\_\_\_'s assets and liabilities as of \_\_\_\_\_.

Any significant changes in my circumstances and health or those of the adult for whom I am Committee, 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 offence 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 \_\_\_\_\_ )  
of \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_ )  
\_\_\_\_\_, 20 \_\_\_\_\_.)

SIGNATURE

NAME

A Commissioner for taking affidavits in British Columbia  Committee of Estate  
 Both Committee of Estate and Person

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## Authorization to Request Information

To whom it may concern

I, \_\_\_\_\_, as Committee of the Estate / Both Committee of Estate and Person for \_\_\_\_\_, hereby authorize the Public Guardian and Trustee to request personal information about \_\_\_\_\_ in order to carry out the review of accounts.

NAME OF ADULT

NAME OF ADULT

Date \_\_\_\_\_ Signature \_\_\_\_\_

(If you are only Committee of Estate, delete the other role from the Consent.)

To whom it may concern

I, \_\_\_\_\_, as Committee of the Estate / Both Committee of Estate and Person for \_\_\_\_\_, hereby authorize the Public Guardian and Trustee to request personal information about \_\_\_\_\_ in order to carry out the review of accounts.

NAME OF ADULT

NAME OF ADULT

Date \_\_\_\_\_ Signature \_\_\_\_\_

(If you are only Committee of Estate, delete the other role from the Consent.)

The personal information you provide on this form and in the supporting documentation provided by you is collected by the Public Guardian and Trustee under the authority of the Patients Property Act (R.S.B.C. 1996, c.349, s.10 (d)), and will be used to pass your accounts as Committee. If you have any questions about the collection and use of this personal information, contact your Committee Review Officer at 604-660-1500.

## 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 (pages 8 and 9).

### Assets

#### Bank Accounts

Name of Institution and Account Number	Market Value?
	\$
<b>Total:</b>	\$

#### Term Deposits, GICs, Certificates of Deposit

Name of Institution and Account Number	Market Value?
	\$
<b>Total:</b>	\$

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

Name of Institution and Account Number	Number of Shares	Market Value?
		\$
<b>Total:</b>		\$

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

Name of Institution and Account Number	Number of Shares	Market Value?
		\$
<b>Total:</b>		\$

The personal information you provide on this form and in the supporting documentation provided by you is collected by the Public Guardian and Trustee under the authority of the Patients Property Act (R.S.B.C. 1996, c.349, s.10 (d)), and will be used to pass your accounts as Committee. If you have any questions about the collection and use of this personal information, contact your Committee Review Officer at 604-660-1500.

## Detail Sheet (Cont'd)

### Stocks in privately held companies

Name of Institution and Account Number	Number of Shares	Market Value?
		\$
<b>Total:</b>		\$

### Real Estate

Description / Location	Market Value	
	\$	
<b>Total:</b>		\$

### Loans Receivable

Name of Person Owing Money	Amount Due	
	\$	
<b>Total:</b>		\$

### Other Assets

Type of Asset	Value	
	\$	
<b>Total:</b>		\$

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## Detail Sheet (Cont'd)

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

### Credit Card and Charge Card Debt

Name of Card / Creditor	Amount Due
	\$
<b>Total:</b>	\$

### Lines of Credit

Name of Creditor	Amount Due
	\$
<b>Total:</b>	\$

### Mortgage / Secured Loans Payable

Name of Creditor	Amount Due
	\$
<b>Total:</b>	\$

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## Detail Sheet (Cont'd)

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

### Other Sources of Income

Name of Source	Annual Amount
	\$
<b>Total:</b>	\$

### Gifts / Donations

To Whom	Amount Given
	\$

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# Contact the Public Guardian and Trustee

## Private Committee Services

700–808 West Hastings Street  
Vancouver, BC V6C 3L3

PHONE **604 660 1500**

## Toll free calling

Toll free calling is available through Service BC. After dialling the appropriate number for your area (see below) request to be transferred to the Public Guardian and Trustee.

VANCOUVER	<b>604 660 2421</b>
VICTORIA	<b>250 387 6121</b>
OTHER AREAS IN BC	<b>1 800 663 7867</b>
WEBSITE	<b><a href="http://www.trustee.bc.ca">www.trustee.bc.ca</a></b>

*PGT Hours of operation Monday to Friday 8:30am to 4:30pm*