

We prepared this guide to help you, as tutor or curator to a person of full age, produce your annual report. The annual administration report must be submitted to the Curateur public and the tutorship council.

This annual report refers to the property administered by the curator or tutor on behalf of the person of full age.

If you administer the property of more than one represented individual, you must complete a form for each of them.

Print three copies of the completed form (pages 1, 2 and 3). Return the first form to the Curateur public. The second one must be sent to the tutorship council. Keep the third one for your files. The Curateur public grants an administrative time limit of about three months for the production of the annual report.

You are required to keep all invoices, receipts and cheque stubs related to the administration of the property of the person you represent. These documents will help you account for your administration to the person or their heirs when you cease to exercise this responsibility and will be available for consultation to those concerned. The annual reports must be examined by the Curateur public, who may make a more detailed audit and ask for supporting documents. **Please remember that when you send your first annual report to the Curateur public, copies of all supporting documents must also be included.**

PAGE 1

PERIOD

You are required to complete a report of your administration every year. Enter the dates of the start and end of the period of administration for which you are producing a report. These dates are mentioned in a letter sent to you a few weeks in advance of the deadline for producing the annual report.

1) IDENTITY OF LEGAL REPRESENTATIVE

Your name and address should appear on the label at the top of the page. If your current address does not correspond to that shown on the label, enter corrections in the space "Your new address, if applicable". Remember to enter your telephone number.

Remember to check the box indicating that you are a tutor or curator to a person of full age and indicate your relationship to the person you represent.

2) IDENTITY OF THE REPRESENTED PERSON OF FULL AGE

In this space, enter the last name, first name, date of birth and marital status of the represented person.

Address of the represented person

If the address of the person you represent is the same as your own, check the "Same as above" box and do not fill in the space "At that address since."

If the address of the person you represent differs from yours, enter it in the appropriate space.

3) ASSETS

All the amounts posted in this section must correspond to the date of the end of the period covered by the annual report. These amounts refer to assets of the person you represent, not your personal assets. Instructions can be found below. For more detailed information, refer to **Section B** of the *Guide for the Tutor (or Curator) and Tutorship Council of a Person of Full Age* on pages 15 and 16.

Line 1: Cash

Enter the cash value of the patrimony of the protected person and any cheques in his or her name that have not yet been cashed or deposited. You can also include the amount managed by the person's residential facility to cover their personal expenses.

Line 2: Bank accounts: name and address of the institution

Enter the number and balance (as at the end of the period) of bank accounts (savings and chequing accounts), including sums the protected person possessed before the institution of tutorship or curatorship. Also enter the name and full address of the financial institution. Enter the total on the form (after all items have been calculated). If more than one item must be entered under this heading, provide detailed information (description and amount) on a separate sheet and attach it to the completed annual report.

Line 6: Deposit certificates: name and address of the institution

Write the number and value of deposit certificates (term deposits) possessed by the protected person. Include certificates of deposit in an RRSP or RRIF. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 12: *Accounts receivable (notes and loans):
name and address of debtor*

Enter amounts loaned from the protected person of full age's patrimony and sums to be received, for instance, a tax refund. Also enter the name and address of anyone owing money to the person of full age under your protection. Also enter the person of full age's share in an inheritance or amounts to be paid to him or her pursuant to a settlement. If you do not know the exact amount, just enter \$1. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report. Accounts receivable must not be confused with accounts payable (box 42).

Line 15: *Bonds*

For this line, you must first fill out the list of bonds possessed by the person of full age in Appendix: Securities. Fill out the appendix by entering the names of bonds possessed by the person of full age, serial number, and value at maturity date. The total of this section (line 320 of the Appendix) must be entered on line 15 of the annual report. Also include bonds held by the person of full age in an RRSP or RRIF.

Line 16: *Stocks and mutual funds*

For this line, you must first fill out the list of shares, mutual fund stocks, or other securities owned by the person of full age in Appendix: Securities,. Fill out this appendix by entering the names of stocks possessed by the person of full age, serial numbers, and, if possible, their purchase value. You should also enter under this heading any mutual fund shares held by the person of full age. The total of this section (line 360 of the Appendix) must be entered on line 16 of the annual report. Also include bonds held by the person of full age in an RRSP or RRIF.

Line 17: *Mortgages receivable:
name and address of debtor*

Enter sums loaned in the protected person's name against a collateral asset such as a house. It is important to furnish as much information as possible, such as the borrower's name and address and the unpaid balance of the loan, as it can frequently be a substantial sum. Not to be confused with a mortgage payable (box 46).

Line 20: *Buildings and land: Address*

Describe the buildings owned by the protected person and indicate their address. In cases where a property belongs to several owners, indicate the portion owned by the protected person of full age. Indicate whether the value you have listed represents the current market value or a municipal assessment. You should also include under this heading any lots of land containing no buildings. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 22: *Funeral prearrangement contract*

Enter the value of the funeral pre-arrangement contract of the person under your protection, if applicable.

Line 23: *Vehicles (automobile, ATV,
motor home, boat, etc.)*

Enter the value of vehicles owned by the protected person, including model and year of each. Enter the total on the form (after all items have been calculated). If more than one item must be entered under this heading, provide detailed information (description and amount) on a separate sheet and attach it to the completed annual report.

Line 24: *Life insurance (surrender value)*

Enter information about life insurance policies held by the person under your protection, and, if applicable, their surrender value. It is important to state whether the insurance was obtained before or after institution of tutorship or curatorship, who is paying the premium, and who is the beneficiary. Also enter the name of the insurance company and the policy number. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 25: *Furniture and personal effects*

Enter the total value of the protected person's personal belongings having a unitary value of over \$100. If you believe that some items are very valuable (jewellery, paintings, etc.), have them appraised by an expert.

It is recommended that you provide a brief and precise description of each item, indicating their value at the time of acquisition. If necessary, write this information on a separate sheet and attach it to the completed annual report.

Line 26: *Other*

Enter all other liabilities not entered on lines 1 to 25 that comprise the patrimony of the person under your protection. Provide a brief and specific description of each item, making sure to include the purchase price. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 30: *Total assets*

Enter the total of the amounts entered on lines 1 to 26.

4) LIABILITIES

All the amounts posted in this section must correspond to the **date of the end of the period covered by the annual report**.

Line 40: *Bank loans:
name and address of lender*

Enter all outstanding balances on personal loans obtained from a financial institution by the represented person or in their name. Also enter the amount already drawn on the person of full age's line of credit, if applicable. Enter the name and address of the lending institution as well as the balance owing on the loans. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 42: *Accounts payable:
name and address of creditor*

If applicable, enter the amount of the invoices (electricity or telephone, for example) payable for more than 30 days as of the date of the annual report. Add the name and address of the companies that sent the bills. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 44: *Notes payable and other loans:
name and address of creditor*

Enter balance payable on sums borrowed and guaranteed by a note in the protected person's name. Enter the total on the form (after all items have been calculated). If more than one item must be entered under this heading, provide detailed information (description and amount) on a separate sheet and attach it to the completed annual report.

Line 46: *Mortgage payable:
name and address of creditor*

If the person you represent owns buildings or land, enter the balance of the mortgage payable, if applicable. Include the name and address of the loaning institution. Enter the total amount (after all items have been calculated). If you have more than one item to enter under this heading, please break them down (description and amount) on a separate sheet and attach it to the completed annual report.

Line 49: *Other liabilities (please specify)*

Enter all other liabilities not entered on lines 40 to 46 that comprise the patrimony of the person under your protection. Enter the total on the form (after all items have been calculated). If more than one item must be entered under this heading, provide detailed information (description and amount) on a separate sheet and attach it to the completed annual report.

Line 55: *Total liabilities*

Enter the total of the amounts entered on lines 40 to 50.

5) INCOME

The figures entered in this section should correspond to the annual revenues **received during the period covered by the annual report**.

Line 100: *Bank interest*

Enter any interest earned on money in the bank or the protected person's deposit certificates during the period.

Line 101: *Interest on bonds*

Enter the amount of interest earned on the represented person's bonds (refer to line 330 of **Appendix: Securities**).

Line 102: *Dividends*

Enter the amounts of dividends paid to the person under your protection (refer to line 370 of **Appendix: Securities**).

Line 103: *Interest on loans*

If funds belonging to the person you represent were lent with interest, enter the amount of interest paid by the borrower during the period.

Line 104: *Rent*

Enter rent payments collected on behalf of a represented person who owns revenue-generating buildings or land.

Line 105: *Employment assistance benefits (income security)*

Enter any employment assistance benefits paid to the person you represent during the period.

Line 106: *Québec pension plan (QPP)*

Enter any QPP benefits received during the period. These benefits include retirement benefits and the surviving spouse benefit.

Line 107: *Old Age Security (including guaranteed income supplement)*

Enter old age pension benefits received on behalf of the person you represent during the period, including the guaranteed income supplement.

Line 108: *CSST benefits and compensation*

Enter benefits and indemnities received from the Commission de la santé et de la sécurité du travail on behalf of the person under your protection during the period. The annual total of CSST benefits or allowances must be entered but you do not have to provide a breakdown.

Line 109: *SAAQ benefits and compensation*

Enter all Société de l'assurance automobile du Québec benefits and allowances paid to person under your protection during the period. The annual total of SAAQ benefits or allowances must be entered but you do not have to provide a breakdown.

Line 110: *Other annuities (name of payer)*

Enter any other benefits or pensions received by the person you represent during the period. These are usually private pension benefits, for instance, life insurance payments.

Line 111: *Income tax refunds and other tax credits (GST and QST)*

Enter any refunds (income tax, GST and QST) received by the represented person during the period.

Line 112: *Other income*

Specify any other income received by the person you represent and not entered on lines 100 to 111. This includes interest earnings other than those related to a loan (that must be posted on line 103 of the annual report). Enter the total on the form (after all items have been calculated). If more than one item must be entered under this heading, provide detailed information (description and amount) on a separate sheet and attach it to the completed annual report.

Line 120: *Total income*

Enter the total of the amounts entered on lines 100 to 113.

6) EXPENSES

The amounts entered in this section must correspond to expenses made **during the period covered by the annual report**. For more detailed information, refer to **Section D** of the **Guide for the Tutor (or Curator) and Tutorship Council**.

Line 200: *Bank charges and investment expenses*

Enter all bank charges and other investment expenses (broker's fees, rental of a safety deposit box, interest paid on bond purchases, etc.).

Line 201: *Tutor's or curator's expenses*

Enter any expenses you paid from the assets of the person you represent if you can prove they resulted from the fact that you are the person's legal representative. Not to be confused with remuneration (box 202).

Line 202: *Tutor's or curator's remuneration authorized by the court*

Enter the remuneration granted to you by judgment of the court to perform your duties as legal representative. No remuneration for the tutor other than that granted in the Court's judgment may be withdrawn from the person of full age's patrimony.

Line 203: *Professional fees*

Enter expenses or professional charges incurred for the benefit of the person under your protection, excepting medical costs (e.g., fees and costs related to the formation of the tutorship council).

Line 204: *Curateur public supervision fees*

The Curateur public charges no fee for monitoring the administration of private protective supervision. However, in cases where it must complete the process of instituting private protective supervision, costs are charged and the total paid for out of the person of full age's patrimony must be posted under this heading.

Line 205: *Insurance premiums, excluding property insurance*

Enter the amounts paid during the period to pay premiums if the represented person holds insurance policies, except policies for real estate (e.g., life insurance, automobile insurance).

Line 206: *Property expenses (taxes, insurance, maintenance, etc.)*

Enter costs related to the buildings owned by the protected person (taxes, insurance premiums, maintenance, repairs, heating, electricity, etc.).

If costs related to electricity, heat, or other services for the maintenance of a building belonging to the person of full age must be paid out of their patrimony, they must be posted under this heading.

If interest payments on a mortgage have been incurred, they must be posted on line 207 of the annual report, not under this heading.

Line 207: *Interest on a mortgage or other loans*

Enter the portion of the mortgage payments that constitutes interest. In addition, if loans other than a mortgage (e.g., student or personal loan, line of credit, credit card, etc.) have been partially or fully repaid, these amounts must be posted under this heading.

Line 208: *Rent paid*

If applicable, enter the amount of rent paid for the represented person at the end of the period, and this, for the entire year that has just ended.

Line 209: *Accommodation and boarding expenses*

Enter accommodation and boarding expenses paid for the represented person if he or she lives in an establishment in the health and social services network, in a private nursing home or foster home.

Line 210: *Heating, electricity, cable, telephone*

If applicable, enter charges related to these services attributable to the person under your protection. These charges must have been incurred to meet the personal needs of the person of full age under your protection, and not for properties they own (these charges must be entered on line 206).

Line 211: *Taxes*

Enter any amounts that were paid to Revenue Québec and Canadian Customs and Revenue Agency when the represented person's tax returns were filed.

Line 212: *Medical costs*

Enter the medical expenses for the represented person that are not covered by the Régie de l'assurance maladie.

Line 213: *Represented person's personal expenses*

Enter amounts spent to cover the represented person of full age's personal needs (clothing, hairdressing, outings, recreation, etc.).

Line 215: *Other expenses*

Enter costs incurred for the needs of the curatorship or tutorship that were not entered on lines 200 to 213. Indicate the expense category and amount that applies to each. Enter the total on the form (after all items have been calculated). If more than one item must be entered under this heading, provide detailed information (description and amount) on a separate sheet and attach it to the completed annual report.

Line 220: *Total expenses*

Enter the total of the amounts shown in lines 200 to 217. Ensure that the totals of each section balance correctly.

Copy to remit to the tutorship council

The tutorship council is responsible for ensuring that the annual report accurately reflects the patrimony of the person under your protection.

You are legally obligated to remit a copy of the completed annual report to the tutorship council. If you have done this, tick "Yes".

If you have not remitted a copy of the annual report to the tutorship council, you must tick "No" and attach an explanation for why you did not do so.

Signature of the annual report

You receive three copies of the annual report: the first is for the Curateur public; the second is for the tutorship council; and the third, for your files.

Each copy of the annual report must be signed by the curator or tutor to the property of the represented person. If more than one legal representative is ensuring their protection, they must also be signed by the curator or tutor to the person.