

**Breton Ability Centre Society**  
**Statement of Disclosure of Compensation**

*March 31, 2025*

## **Independent Practitioner's Reasonable Assurance Report on Compliance with the Public Sector Compensation Disclosure Act**

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To the Members of the Board of Breton Ability Centre Society:

We have undertaken a reasonable assurance engagement of Breton Ability Centre Society's (the Society) compliance with the *Public Sector Compensation Disclosure Act* (the Act) for the year ended March 31, 2025. The Act requires disclosure to the public of the amount of compensation the Society annually pays or provides, directly or indirectly, to any board member, officer, employee, contractor and consultant if the amount of compensation is one hundred thousand dollars or more (the specified requirements).

### **Management's Responsibility**

Management is responsible for the Society's compliance with the specified requirements of the Act. Management is also responsible for such internal control as management determines necessary to enable the Society's compliance with the specified requirements.

### **Practitioner's Responsibility**

Our responsibility is to express a reasonable assurance opinion on the Society's compliance based on the evidence we have obtained.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the Society complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

### **Independence and Quality Control**

We have complied with the independence and other ethical requirements of the Chartered Professional Accountants of Nova Scotia Code of Professional Conduct.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

**Opinion**

In our opinion, the Society complied with the specified requirements established in the *Public Sector Compensation Disclosure Act* for the year ended March 31, 2025, in all significant respects.

We do not provide a legal opinion on the Society's compliance with the specified requirements.

Sydney, Nova Scotia  
September 29, 2025

MNP LLP

Chartered Professional Accountants

**Breton Ability Centre Society**  
**Statement of Disclosure of Compensation**  
*For the year ended March 31, 2025*

Received by	Compensation
Bailey, Brittni	114,495
Bandela, Kiran Kumar	119,656
Boutilier, Dolores	106,959
Brenna, Barbara	114,443
Burke, Margaret	116,903
Burns, Jennifer	106,693
Campbell, Jillian	100,655
Conn, Matthew	131,248
Crocker, Wendi	114,200
Detheridge, June	112,047
Ellis, Mary (Jaynie)	109,405
Farmer, David	127,212
Farmer, Shawna	122,724
Fiander, Diana	114,634
Hodder, Melissa	111,365
Lavin, Brooke	117,524
LeBlanc, Diane	113,472
Lee, Mary (Kathy)	104,808
Lewis, Melissa	101,796
Lewis, Steven	136,522
MacDougall, Judy	128,888
MacLeod, Christina	100,552
Marchesin, Samantha	102,820
Mishra, Anukriti	104,645
Munroe, Kaitlin	102,120
Murray, Stephen	113,413
O'Quinn, Amy	113,580
O'Quinn, Vernon	114,047
Ove, Maruf Ramaha	111,917
Phillipo, Denise	116,210
Power, Devon	154,914
Rafuse, Karen	112,974
Sangar, Rani	109,830
Singh, Harman	171,401
Solanki, Yashpalsinh	128,171
Squires, Lance	101,690
Webber, Tanya	113,283
Yhard, Brett	101,466
Zhao, Lei	114,251

See accompanying notes to the Statement of Disclosure of Compensation.

**Breton Ability Centre Society**  
**Notes to the Statement of Disclosure of Compensation**  
*For the year ended March 31, 2025*

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**1. BASIS OF ACCOUNTING**

This statement has been prepared by Breton Ability Centre Society (the "Society") to comply with the reporting requirements of the Public Sector Compensation Disclosure Act (the Act) of the Province of Nova Scotia. The Act requires public sector bodies disclose to the public the amount of compensation it pays to any person if that compensation is in excess of \$100,000 in a fiscal year.

**2. SIGNIFICANT ACCOUNTING POLICIES**

a) Persons covered under the Act

Section 3 of the Act states that the Society is required to disclose compensation of \$100,000 or more that it pays or provides, directly or indirectly to, or for the benefit of, each of its directors, officers, employees, contractors and consultants. Management has given consideration to the following:

Individuals – The Society considers any individual with an employment contract between the individual and the Society to be an employee.

Contractors and consultants – The Society considers any entity to whom it issues a T4A to be a contractor or consultant.

b) Compensation

For purposes of The Act, compensation means the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract, and includes, without restricting the generality of the foregoing,

- All overtime payment, retirement or severance payments, lump-sum payments and vacation payouts,
- The value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans,
- Long-term incentive plan earnings and payouts,
- The value of benefits derived from vehicles or allowances with respect to vehicles,
- The value of the benefit derived from living accommodations provided or any subsidy with respect to living accommodation,
- Payments made for exceptional benefits not provided to the majority of employees,
- Payments for memberships in recreational clubs or organizations, and
- The value of any other payment or benefit prescribed in the regulations.