



OFFICE OF THE PUBLIC TRUSTEE

ANNUAL REPORT

FOR THE FISCAL YEAR ENDING MARCH 31st, 2026



**Nova Scotia
Public Trustee
Office**

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In Reply Please Quote Our File Number:

September 1, 2026

The Honourable Scott Armstrong
Attorney General and Minister of Justice
Province of Nova Scotia
Purdys Wharf Tower 1
1959 Upper Water Street, 9th Floor
Halifax, NS B3J 3N2

Dear Minister Armstrong:

Pursuant to section 47 of the *Public Trustee Act*, please find enclosed the Annual Report for the Office of the Public Trustee of Nova Scotia covering the fiscal period April 1, 2025 to March 31, 2026.

I trust you will find the above and enclosed in order.

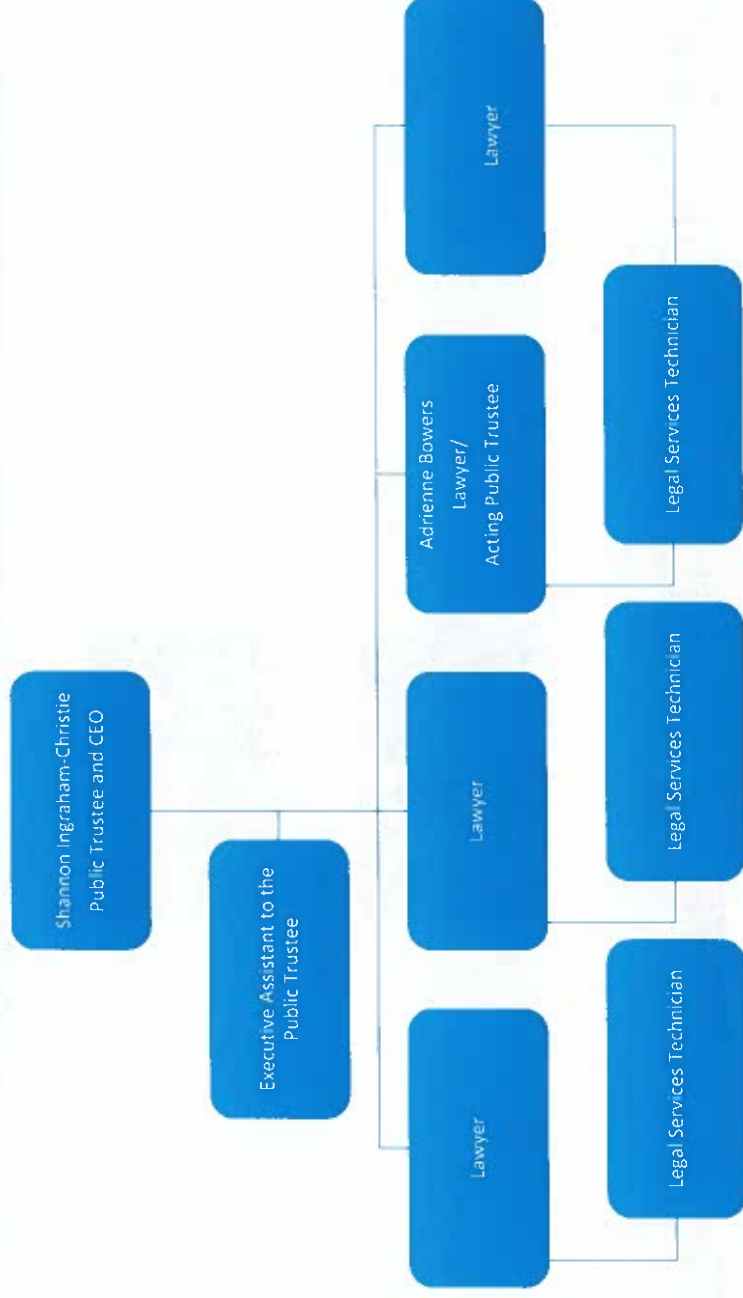
Yours very truly,

A handwritten signature in cursive script that reads "Shannon Ingraham-Christie".

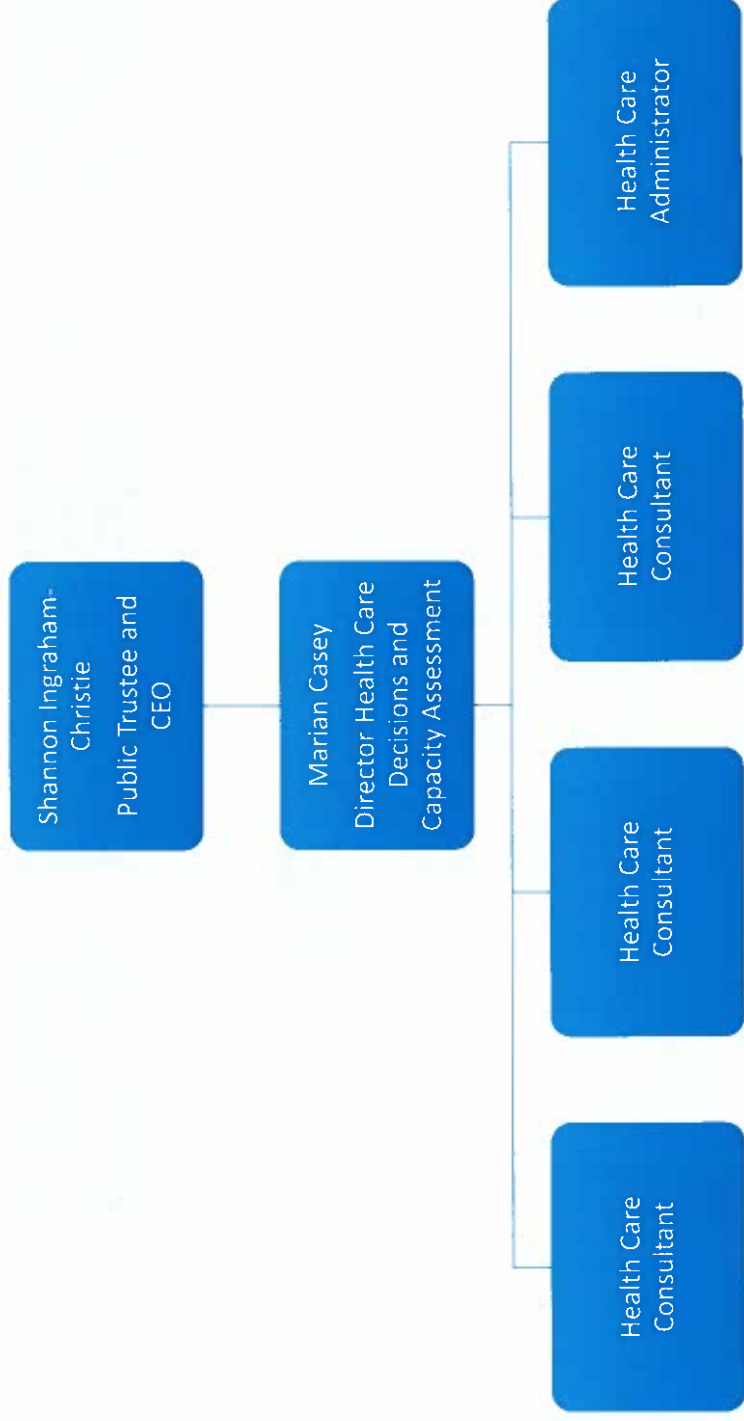
Shannon Ingraham-Christie, BBA LLB
Public Trustee of Nova Scotia, Deputy Head

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Encl.

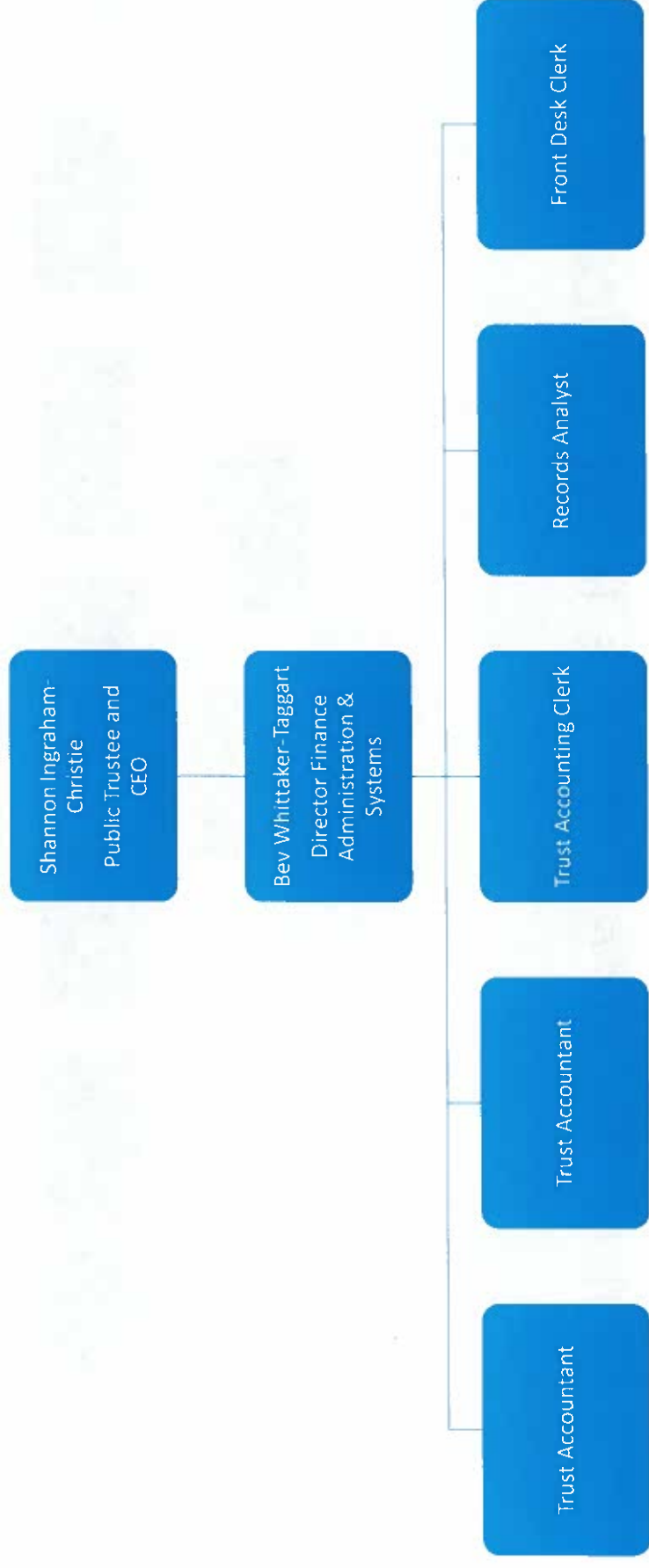
Public Trustee Office - Legal



Public Trustee Office-Health Care Division



Public Trustee Office – Accounting and Administration



Public Trustee Office – Trust Officers

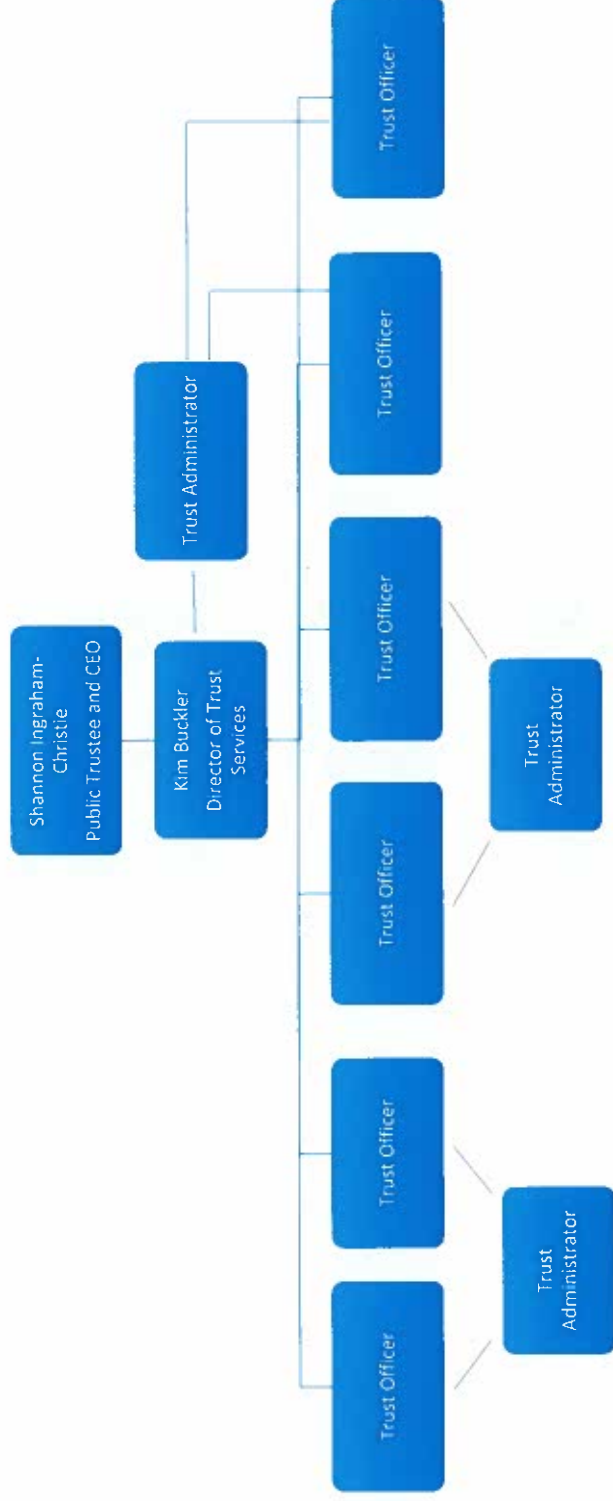


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MESSAGE FROM THE PUBLIC TRUSTEE

I am pleased to present the Annual Report for the Office of the Public Trustee covering the fiscal period April 1, 2025 to March 31, 2026. This report provides an overview of the Public Trustee's services in what has been another busy year, with increases in the services being offered, the number of client's served and the value of the assets under administration.

During this fiscal period, there have been continued efforts to improve operations in order to more efficiently meet the increasing demands of the growing number of people who require our services. We have worked diligently to fill vacant staff positions in a competitive job market, to build relationships with stakeholders and to look for areas where we can decrease costs, increase capacity or create efficiencies to improve the provision of services to our clients.

Amendments to the *Personal Directives Act* regulations in 2025 resulted in our office developing and implementing a capacity assessment training program for allied health professionals under this legislation. The inaugural capacity assessment training program under the *Personal Directives Act* was held on November 7, 2025 and resulted in six allied health professionals being accredited to conduct capacity assessments under this legislation.

The *Adult Capacity and Decision-making Act* was also amended in 2025 to provide that the Public Trustee is to be named as a respondent in all applications being made under this legislation.

The achievements of the Office of the Public Trustee are possible due to the hard work and dedication of our staff, who demonstrate compassion and resilience notwithstanding the difficult challenges and obstacles they face in carrying out the responsibilities of the office. I am proud of the dedicated staff who work at the Public Trustee Office and thankful for their determination to serve the best interests of some of the most vulnerable people in our province.



Shannon Ingraham-Christie, BBA LLB
Public Trustee of Nova Scotia

OVERVIEW

Mission

The Public Trustee is committed to:

- the proper administration of estates of deceased persons, incompetent adults, children and missing persons
- the proper administration and management of specific and testamentary trusts
- providing informed consents for health care and placement and the provision of home care services using an approach that is client-oriented, respectful of human rights and freedoms and in the client's best interests
- maintaining a registry of representation orders made or continued under the *Adult Capacity and Decision-making Act*
- investigating complaints made by interested parties under the *Adult Capacity and Decision-making Act*
- administering a funding program to assist with the cost of capacity assessments under the *Adult Capacity and Decision-making Act* and
- providing for the respectful and timely disposition of unclaimed human remains in the province

Organization

The Public Trustee Office is a corporation sole, created pursuant to the *Public Trustee Act*. Although our office is located at Suite 501 - 1465 Brenton Street, Halifax, Nova Scotia the Public Trustee's jurisdiction is province wide. When fully staffed, we have thirty employees.

The Office of the Public Trustee has perpetual succession and an official seal. It may sue and be sued in its corporate name. The person appointed to be Public Trustee has the status of a Deputy Head. They must be a lawyer with a minimum of ten years practicing experience and in good standing with the Nova Scotia Barrister's Society. For administration purposes, the Public Trustee reports to the Attorney General.

The Public Trustee may perform the duties of and be a guardian, representative, custodian of property, trustee, personal representative of deceased estates and for healthcare purposes substitute decision maker of last resort under numerous pieces of legislation, including the following:

- *Public Trustee Act*
- *Trustee Act*
- *Hospitals Act*
- *Personal Directives Act*
- *Patient's Abandoned Property Act*
- *Adult Protection Act*
- *Guardianship Act*
- *Adult Capacity and Decision-making Act*
- *Probate Act*
- *Presumption of Death Act*
- *Survival of Actions Act*
- *Involuntary Psychiatric Treatment Act* and
- *Residential Tenancies Act*

The Public Trustee has the discretion to accept or refuse to act as a guardian, representative, trustee or attorney except when it pertains to applications involving missing persons or minor children.

The Public Trustee's services can be broken down as follows:

- Services for Mentally Incompetent or Physically Disabled Adults
- Health Care Decisions
- Deceased Estate Services
- Children's Trust Services
- Legal Representation Services
- Missing Persons Services
- Services pertaining to Undistributed Assets Held in Trust by Third Parties

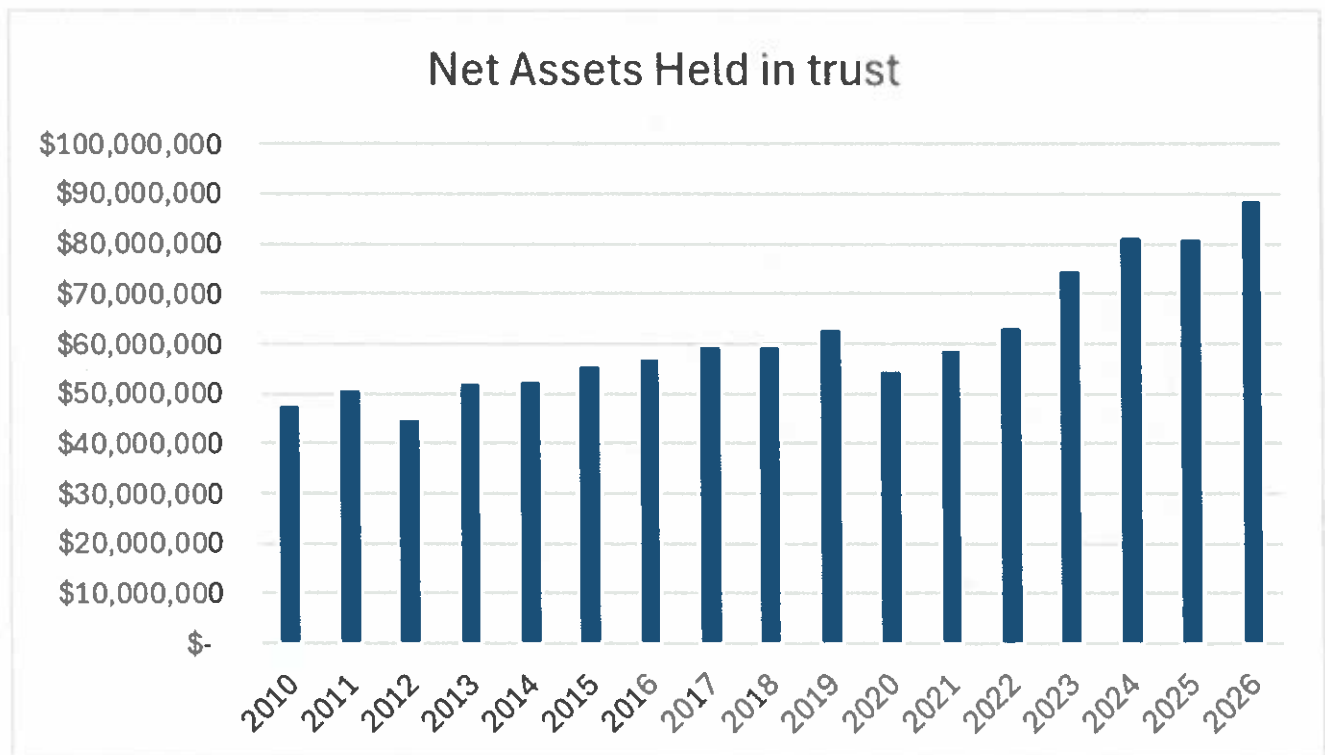
- Public Enquiries
- Unclaimed Remains

Statistical Summary of Year

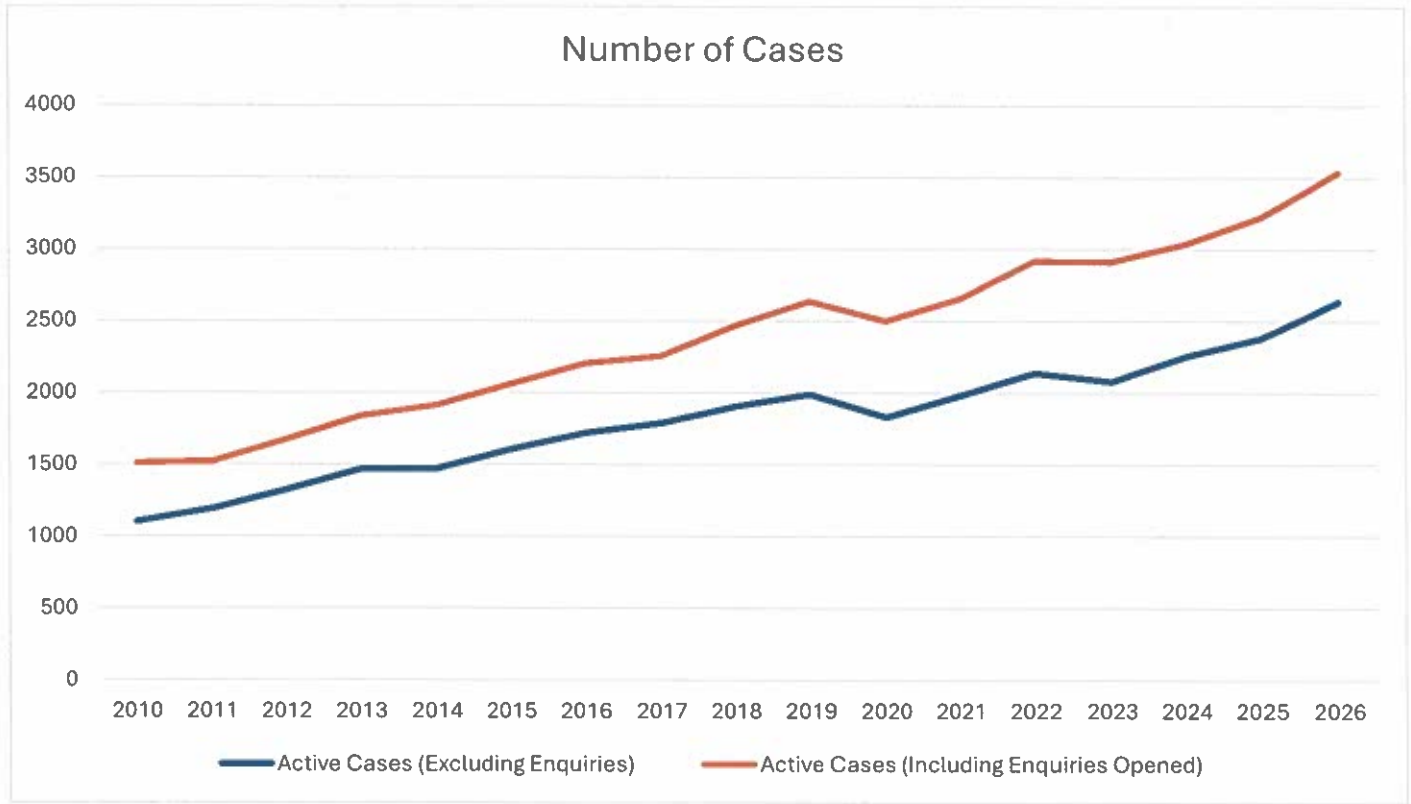
During this fiscal year, we opened 785 new files, an increase of 200 files over the previous year. We closed 529 files leaving us with a total of 2636 active, open files and 901 inquiry files. Files pertaining to unclaimed human remains are tracked separately and are not included in these statistics, but are detailed later in the report.

The value of the net assets held in trust as of March 31, 2026 was \$88,636,766 (see page 6 of the attached audited Financial Statements for the year ending March 31, 2026). I also refer you to Schedules "A", "B", "C", "D", "F", and "G" attached hereto. These schedules set out the different categories of files that the Public Trustee manages, the number of files in each category that were opened and closed during the fiscal year and the number of active files at year end.

In reference to Schedule "A" attached hereto, our largest category of files are Adult Living Estate files at 702. Our second largest category of files are Health Care files at 600. Our third largest category of files are Infant Estates files at 241 and our fourth largest category of files are Deceased Estate files at 196.



Generally, the number of client files, inquiries and the net value of assets we hold in trust is increasing each year. With our aging population and changing family dynamics, these numbers are expected to continue to rise.



SERVICES

Services for Mentally Incompetent or Physically Disabled Adults

The Public Trustee of Nova Scotia provides representation and trustee services to adults who are deemed to lack capacity and do not live independently in the community, under the following pieces of legislation:

- *Hospitals Act*
- *Adult Protection Act*
- *Public Trustee Act*
- *Personal Directives Act*
- *Powers of Attorney Act*
- *Adult Capacity and Decision-making Act*

During the 2025/2026 fiscal year, 204 new Adult Living Estate matters were referred to our office. Of these, 136 were assigned to Trust Officers and 68 were rejected. Matters were rejected for the following reasons:

- the family indicated they would manage the finances of the individual
- a Power of Attorney was located;
- the referral didn't meet the requirements of the legislation
- the person had no property or finances to manage
- the person passed away while we were investigating the referral and
- the person was deemed to have capacity and returned to independent living

Of these, we received the most referrals pursuant to the *Hospitals Act*, the *Adult Protection Act* and sections 4 and 8A of the *Public Trustee Act*, in conjunction with section 14 of the *Personal Directives Act*.

Hospitals Act Referrals

Section 59 and related sections of the *Hospitals Act* proclaimed in force April 1, 1979 created a mechanism whereby the Public Trustee, being notified by a hospital to do so, may "assume management" of the estate of a patient who has been found to lack capacity and has no one to administer his or her property and finances. It is not necessary for the Public Trustee to make an application to the court to obtain a representation order. The authority is granted pursuant to the legislation.

Hospital and community care staff are the leading proponents of this mechanism. It is the primary source of many of the Public Trustee's growing caseload of adult living estate files.

Many of these referrals are sent to the Public Trustee when the patient is ready for discharge and a long-term care facility bed has been found. Increasingly, long-term care facilities are refusing to accept people unless there is a representative available to manage their estate, pay the long-term care facility bills, deal with their taxes, secure their pension(s) and work out their daily accommodation rates with the Eligibility Review Unit of the Department of Seniors and Long-Term Care. By referring the client to the Public Trustee, the placement in the long-term care facility can be achieved, and very often achieved much more quickly, which benefits the patient and helps the hospital free up acute care and emergency room beds. This provides a valuable benefit to the province's health care budget.

Unfortunately, we are not able to accept all the section 59 *Hospitals Act* referrals received due to our limited resources. We are presently only accepting the referrals with the highest and most pressing needs. Each of our 6 Trust Officers carry a case load of approximately 110 cases. In our experience, the cases are becoming more complex, often involving individuals who have property located in more than one province and/or country and with complex family dynamics. We must be cautious in accepting files as it is very important that we have the resources necessary to thoroughly investigate, locate, take control of and protect the assets of our incompetent clients in a timely fashion. If we are not able to do this, assets may be missed, stolen, misappropriated or damaged while technically under our care, thereby exposing our office to a high level of liability.

Adult Protection Act Referrals

The *Adult Protection Act* came into force in 1985. The purpose of this legislation, as set out in section 2 of the Act, is to provide a means whereby adults who lack the ability to care and fend adequately for themselves can be protected from abuse and neglect.

Section 13(1) of the Act is entitled, "Role of the Public Trustee on removal of adult". It states that where an adult is "removed" from the premises where he resides to another place pursuant to this Act and it appears to the Minister that there is an immediate danger of loss of, or damage to, any property of his by reason of his temporary or permanent inability to deal with the property and that no other suitable arrangements have been made or are being made for this purpose, the Minister shall inform the Public Trustee.

Section 13(2) of the Act allows the Public Trustee, if she feels it is appropriate after receiving notice pursuant to section 13(1) of the Act, to assume immediate management of the estate of the adult in need of protection and safely keep, preserve and protect it until the happening of a future event. It is not necessary for the Public Trustee to make an application to the court to obtain a representation order pursuant to this section. It should be noted that the Public Trustee lacks the statutory authority to assume immediate management of the property and finances of individuals who have been determined by the courts to be an "adult in need of protection" but were not "removed" from their homes pursuant to section 10 of the

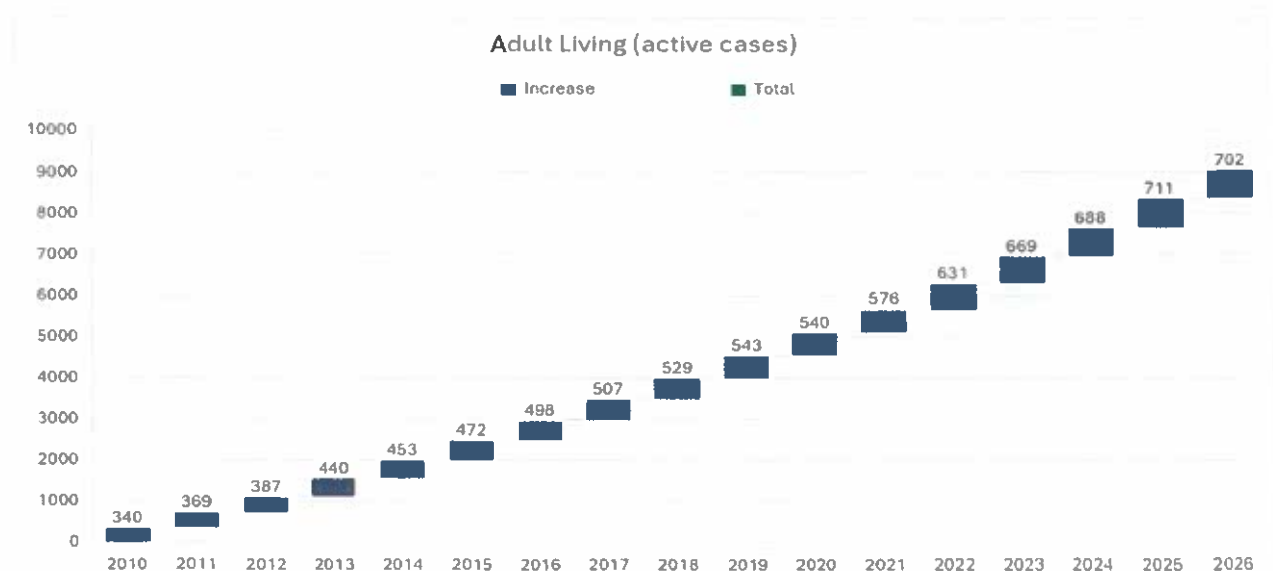
Act.

Personal Directives Act Referrals

The *Personal Directives Act* was proclaimed on April 1, 2010. This legislation enables Nova Scotians to document their wishes concerning their present and future personal care and health care. An individual can name who they wish to make personal care and health care decisions for them in a Personal Directive document if, in the future, they are found to be incapable of doing so. If an individual does not prepare a Personal Directive the legislation provides a hierarchal list of statutory decision makers to make decisions regarding health care, placement in a continuing care home and home care services for individuals deemed incapable of making these decisions for themselves. The Public Trustee is named the substitute decision maker of last resort on this list.

If a Delegate named in a Personal Directive or a Substitute Decision Maker makes a decision on behalf of a person who lacks capacity to make healthcare decisions, accept an offer of placement in a continuing care home or regarding the provision of home care services and it is discovered that the individual also lacks the capacity to manage their property and finances and they have no financial representative or Attorney acting pursuant to an Enduring Power of Attorney document, the *Personal Directives Act* in conjunction with section 8A of the *Public Trustee Act* establishes a mechanism whereby a statutory notice may be sent to the Public Trustee. The legislation allows the Public Trustee to then investigate whether the individual needs a guardian for their property and finances. If the Public Trustee determines its services are required, the Public Trustee can immediately become statutory guardian of the individual's property and finances. It is not necessary to make a court application to assume this authority as the authority is given under the legislation.

It is anticipated that the number of files opened pursuant to the *Personal Directives Act* will continue to increase as the legislation becomes better understood by long-term care facility staff, continuing care workers, adult protection workers and social workers generally.



Powers of Attorney Act Referrals

Enacted in 1988 to validate "Enduring Powers of Attorney" the *Powers of Attorney Act* was amended in July 2022 and now lists the Public Trustee as an "interested person" under the legislation.

Section 10 of the amended legislation deals with the resignation of named attorneys and provides that when the donor is incapable of understanding the nature of the notice and cannot appreciate the consequences of the attorneys resignation and no monitor or attorneys were appointed in the Power of Attorney, or available, and there are no family members available to receive notice (immediate or otherwise), written notice of the resignation goes to the Public Trustee.

In addition, under section 13(9) of the amended legislation, where an attorney is ordered to have accounts passed, the legislation now states that the attorney shall submit the accounts for approval to the Court or, where a judge of the Court so orders, to the Public Trustee at such intervals as the judge may order and, when approved, the attorney shall file the accounts with the prothonotary of the Court where the application is heard.

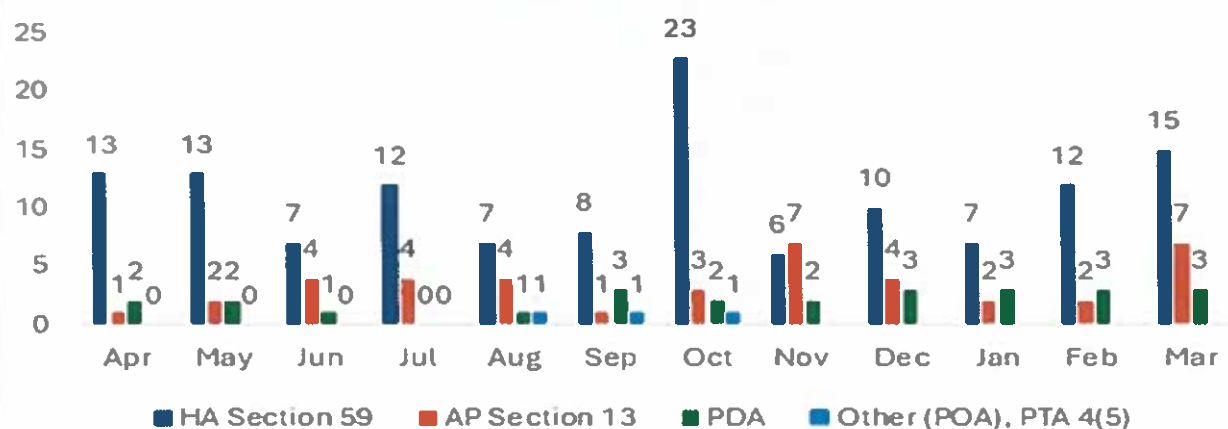
The Public Trustee received many calls from the public during the fiscal year seeking general information about Enduring Powers of Attorney and reporting suspicious or fraudulent conduct on behalf of attorneys. Callers reporting suspicious or fraudulent conduct on the part of an attorney are referred to the police for investigation. Many of these calls also dealt with questions of accountability and the concerns individuals have on the way the attorney is managing the trust funds.

During this fiscal period, four (4) education sessions were delivered to community organizations and probate staff on the following topics:

- The Probate Process
- How to refer financial and healthcare matters to the Public Trustee
- Wills, Powers of Attorney and Personal Directives: what are they and who needs them

We continue to see that the management of living estates for incompetent adults is a large file category at 702 open and active files. As the average age of the population of Nova Scotia continues to increase, the Public Trustee forecasts that the requests for financial management of the estates of incompetent adults will continue to increase. The Public Trustee will need additional staff and resources to meet this demand.

REFERRALS RECEIVED - BY LEGISLATION 2025 - 2026



Adult Capacity and Decision-making Act Referrals

Proclaimed on December 27, 2017, this legislation replaces the *Incompetent Persons Act*. The purpose of the new law is to:

- Recognize that adults may not be able to make some decisions because of a learning disability, mental health problems, brain injury, or for other reasons
- Provide a fair and respectful way to protect the safety of those adults
- Promote the dignity, autonomy, independence, social inclusion, and freedom of decision-making of adults
- Make sure that the least restrictive and least intrusive supports and interventions are considered before seeking a court order under this new law to help an adult

Under this legislation, all people are entitled to have their dignity and autonomy respected. Every adult is presumed to be able to make a decision until it is established that they cannot. When an adult is unable to make a decision for themselves, the least restrictive and least intrusive type of decision-making must be provided to protect their well-being and financial interests.

If an individual is making an application to the court to obtain a representation order, the adult's ability to make decisions must be assessed by a medical doctor, a registered psychologist or an allied health professional (nurse, social worker or occupational therapist) who is qualified to perform assessments of capacity. The Public Trustee was tasked with developing the capacity assessment training program and continuing competence training for the allied health professionals.

The inaugural *Adult Capacity and Decision-making Act* capacity assessment training program for allied health professionals was developed in 2018/2019 with the assistance of Clinical Neuropsychologist, Dr. Arlin Pachet. Nine successful applicants took the training and received certifications, authorizing them to conduct capacity assessments under this legislation. Refresher training was provided to these individuals in 2021 and 2022. In 2023, nine new individuals completed the capacity assessment training course and were certified as assessors under the legislation and a further refresher course was held in the fall of 2025.

In addition, the Public Trustee developed and now maintains a roll of representative orders issued under the legislation, investigates complaints and manages a financial assistance program designed to assist individuals cover the cost of the capacity assessment required in applications under the legislation. In 2025, the *Adult Capacity and Decision-making Act* was amended to name the Public Trustee as a respondent in all applications made under this legislation. Now, all applications made under this legislation have to be reviewed by the Public Trustee and responded to.

For the fiscal period April 1, 2025 to March 31, 2026, 122 orders were added to the *ACDMA* Registry, 14 were removed due to the death of the represented party, leaving us with 414 *Adult Capacity and Decision-making Act* orders in effect on the registry. In addition, we received and investigated 3 complaints and received 16 applications for funding assistance under the capacity assessment financial assistance program.

Health Care Decisions

The Public Trustee acts as the substitute decision maker of last resort for individuals who have been assessed and determined to lack capacity to make their own decisions concerning health care, home care services and placement in continuing care facilities, under the following pieces of legislation:

- *Personal Directives Act*
- *Hospitals Act*
- *Involuntary Psychiatric Treatment Act*

The Public Trustee's Health Care Decisions Division reviews all requests for consent. The Division has a Director, 3 Health Care Consultants and 1 Administrative Assistant. The Health Care Consultants can provide consent to Level-1 and Level-2 health care decisions. The Director of Health Care Decisions and Capacity Assessment and the Public Trustee can provide consent for Level-3 health care decisions, such as a consent for amputation.

Detailed policy and procedures were developed to guide the Health Care Consultants in their deliberations. Underpinning the Health Care Decisions Division policies are the *best interest principles* and the *principle of informed consent*.

Health Care Decision Division policies also employ the four commonly held principles of health care ethics, namely: respect for autonomy; non-injury; beneficence; and justice. Respect for autonomy is demonstrated by respecting the client's prior capable wishes, values and beliefs, if known, and consideration of the client's rights to independence and freedom; non-injury is demonstrated in decision-making that avoids or minimizes risk to the client; beneficence is demonstrated in decisions that benefit the client; and justice is demonstrated in decisions that are fair and equitable.

The Health Care Decisions Division stands in the place of the client and is entitled to the same information and freedom of choice as the client would have received if he or she had capacity. Decisions are made using the *reasonable person standard*; after carefully considering the available relevant information, the Health Care Decisions Division makes a reasonably well-informed decision to consent, to not consent, or to withdraw consent as a reasonably prudent and careful person would do in similar circumstances and not as a health care professional.

All three performance indicators of the Health Care Decisions (HCD) division (i.e. complaints, response times and attendance at client conferences) were within established targets for 2025/26 fiscal year (see attached Schedule "F" and Health Care Decisions Division Report covering the period April 1, 2025 to March 31, 2026). Monitoring of the Health Care Decisions program was conducted and reported to the Public Trustee on a quarterly basis. The following is a summary of annual statistics for the Health Care Decisions Division for the fiscal year ending March 31, 2026:

- There were 600 active client files on March 31, 2026
- 149 files were opened and 68 client files were closed during the year
- 1,179 referrals were received in 2025/26 as compared to 1044 referrals in 2024/25, which represents an increase of 13% in the number of healthcare referrals received
- Approximately 70% of referrals were received under the *Personal Directives Act*, 19% under the *Hospitals Act* and 11% under the *Involuntary Psychiatric Treatment Act*
- The largest number of referrals (520 or 44%) were received from agencies in the Central Region (Zone 4) of the Nova Scotia Health Authority and the least number of referrals (118 or 10%) came from agencies in the Northern Region (Zone 2)
- A total of 6,643 decisions were made in 2025/26 which is a 22% increase over the previous year
- 6,468 or 97% of health care decisions were Level 1; 145 or 2% were Level 2; and 30 or 1% were Level 3 decisions
- Three (3) education sessions were held during this period for doctors, social workers and care coordinators at NSHA and nurse practitioners

- As of March 31, 2026, consent to health care treatment was our largest category of referrals totaling 768 or 65% of our annual total of 1,179 referrals. The second largest category of referrals was for medical/surgical treatment at 225 or 19% and our third largest category was for psychiatric treatment at 132 or 11% of our annual total of 1,179 referrals.

Deceased Estate Services

The Public Trustee has the right to apply to administer the estate of a deceased person when they die intestate (without a will), pursuant to section 32(1) of the *Probate Act*, which reads as follows:

Entitlement to administration

32(1) Subject to sections 15, 23 and 24 of the *Public Trustee Act*, administration of the estate of an intestate or of an estate partly or wholly unadministered owing to the death or removal of a personal representative shall be granted to one or more of the following persons, if they are competent and suitable for the discharge of the trust and willing to undertake the administration of the estate unless the court thinks it proper to appoint some other person according to the following priorities:

- (a) first - the spouse of the intestate if the spouse resides in the Province and those children of the intestate who reside in the Province;
- (b) second - those persons who reside in the Province and who are entitled to share in the distribution of the estate by reason of the *Intestate Succession Act* or by reason of being adult residuary beneficiaries;
- (c) third — the Public Trustee;
- (d) fourth - those persons who do not reside in the Province and who are entitled to share in the distribution of the estate by reason of the *Intestate Succession Act* or by reason of being adult residuary beneficiaries;
- (e) fifth — a creditor or a person having a cause of action against the estate.

The Public Trustee is listed in the third category in line to administer the estate of an intestate individual. If someone listed after the Public Trustee wants to administer the estate, they must ask the Public Trustee to sign an official Renunciation document before they can apply.

Before the Public Trustee will renounce its right to administer an estate, time is spent reviewing the information provided to ensure the beneficiaries and creditors would be properly protected and served if someone other than the Public Trustee is appointed to administer the estate. The Public Trustee also considers the assets of the estate; whether the estate has enough personal and/or real property that can be sold to cover the debts and costs of administering the estate;

whether the Public Trustee has the expertise and staff to administer the estate properly; and whether any of the heirs are minors, vulnerable adults or missing persons, among other things.

The Public Trustee renounced its right to administer 180 deceased estates during the fiscal year under review (see Schedule "G" attached hereto).

Pursuant to sections 15, 23 and 24 of the *Public Trustee Act*, the Public Trustee also has priority to administer a deceased estate in the following situations:

- the Public Trustee acted as trustee, guardian, or custodian of a person's estate while they were alive and that person dies without a will
- the Public Trustee acted as trustee, guardian, or custodian of a person's estate while they were alive and that person dies with a will and the executor of the will is dead or renounces their right to probate the will
- a person dies with a will and the person who is named as executor of the will is dead or renounces their right to probate the will and the people named as the residuary beneficiaries live outside of Nova Scotia
- the Public Trustee is already administering the estate of a person who is alive or is administering the estate of a person who had died, and one of the following occurs:
 - (i) the person is named as a beneficiary in the will of someone else who dies and there is no one who is willing or able to act as the executor of that will
 - (ii) the person is entitled to inherit from the estate of a person who has died without a will
 - (iii) the person is named as the executor of a will, or as the personal representative of the estate of someone who has died

Pursuant to section 36 of the *Public Trustee Act*, the Public Trustee is empowered in a case where "the Public Trustee is entitled to take out letters of administration under this Act" to authorize and appoint by writing under his hand some other person to take out such letters of administration" and "the Court of Probate shall, upon the application of a person so authorized and appointed by the Public Trustee as aforesaid, grant to such applicant letters of administration". Customarily the Public Trustee declines to act pursuant to section 36 of the *Public Trustee Act* and prefers to leave this determination to the Court of Probate.

As of March 31, 2026, Deceased Estate Files were our fourth largest category of files totaling 196.

Children's Trust Services

In Nova Scotia, the age of majority is 19. Legally, an individual under the age of 19 is deemed an infant or a minor. Where no person has been appointed to be guardian of the property of an infant or minor and they are entitled to receive money as a beneficiary under a life

insurance policy, as a death benefit, as a beneficiary on an intestacy or under a will and the executor or administrator is not empowered or willing to act as trustee of the child's share, or under a settlement or a trust, and no trustee is appointed by the will, or other instrument, the Public Trustee is automatically the legal guardian of their money and property under the following pieces of legislation:

- Section 14 of the *Guardianship Act*
- Sections 4(2), 4 (3)(d) and 4 (5) of the *Public Trustee Act*

The Public Trustee does not have to file a bond with the court to act as trustee or guardian of the estate of an infant or minor under these pieces of legislation. Nor does the Public Trustee have the discretion to refuse to act in this capacity.

The Public Trustee is also regularly appointed as trustee of the finances of an infant or minor by the Court in matters involving infant settlements in personal injury matters.

As of March 31, 2026, Infant Living Estate Files was our third largest category of files totaling 241.

Legal Representation Services

The *Public Trustee Act* gives the Public Trustee the authority to act as a litigation guardian or guardian *ad litem* for an adult or child who has been deemed to lack capacity to manage their affairs in a legal proceeding before the court. The Public Trustee has the discretion to act or refuse to act in this capacity.

The Public Trustee also has the authority to represent a deceased person (where an estate has not been opened in Probate Court) in a legal proceeding before the court under the *Survival of Actions Act*. As the deceased's public liability insurer or the Facility Association may be relied upon to defend any automobile accident claims, the Public Trustee will generally always consent to be appointed to represent the estate of a deceased tortfeasor for the purposes of an intended action that arises out of a motor vehicle accident.

During the fiscal period under review, the Public Trustee opened 16 new representative litigation files. We are presently acting as guardian *ad litem* for 4 adults and for 4 minor children and we are representing 73 estates under the *Survival of Actions Act*.

Missing Persons Services

Section 2(e) of the *Public Trustee Act* defines "missing person" as follows:

"Missing person" means a person who cannot be found after all reasonable efforts have been made to locate him and includes a person who dies intestate or intestate as to some part of his estate without leaving any known heir-at-law living in the Province or any heir at-law who can be readily communicated with living elsewhere or where the only

heir-at-law is an infant or where Her Majesty in right of the Province has an interest in the estate or proceeds thereof

Section 11 of the *Public Trustee Act* states that the Public Trustee shall be served with notice of each application made to the court in respect of the property or estate of a missing person. When the Public Trustee is served with notice of the application, they automatically become guardian of the estate or the property of the missing person.

The Public Trustee may safely keep, preserve and protect the property and effects of the missing person pending an order of a Judge of the Supreme Court. If the court approves, the Public Trustee may mortgage, lease, sell or otherwise dispose of any of the property of the missing person, pay sums of money that the missing person might otherwise have been ordered to pay and make such payments as are necessary for the maintenance or education of a spouse or child of the missing person.

During the fiscal year under review, we represented the interests of 24 missing persons.

Services pertaining to Undistributed Assets Held in Trust by Third Parties

Pursuant to section 28 of the *Public Trustee Act*, an executor or administrator or a trustee acting pursuant to the provisions of a will or other trust agreement may at any time and shall, after the expiration of five years, apply for an order in Nova Scotia Supreme Court, authorizing the transfer of the assets to the Public Trustee, when the heir-at-law or beneficiary cannot be located or identified, or the object of the trust cannot be carried out, or, if for any other reason it is not possible to distribute the assets of the estate or trust. The Public Trustee must then convert any assets into cash and immediately pay the undistributed assets to the Minister of Finance.

For the fiscal year under review, the Public Trustee Office processed undistributed assets totaling \$276,275 and forwarded them to the Minister of Finance. These numbers are not included in our active case files for the year, and the Public Trustee does not receive any fees for acting in this capacity.

Public Inquiries

The Public Trustee has always been regarded as a public resource for information about guardianship, representation, trust administration, the administration of deceased estates, legal representation services and the law pertaining to healthcare decisions for adults who lack capacity and the elderly. Information requests are received from many sources including lawyers, medical professionals, social workers, law enforcement officers and the general public. Many individuals are referred to us by staff at the Probate Courts.

We strive to provide accurate general information about the issues raised. Due to the high cost

of retaining legal services, many individuals are trying to find free legal information that will help them understand and resolve the problems they face. Access to justice is currently an issue throughout Canada. These enquiries put pressure upon our already limited legal resources. However, many of the enquiry calls and letters we receive pertain to cases that could potentially become Public Trustee files. These calls help identify the matters that should be further investigated by the Public Trustee and the matters that can be managed in the private sector.

We opened 901 new inquiry files during this fiscal period.

Unclaimed Human Remains

The Public Trustee became responsible for the respectful disposition of unclaimed human remains left in hospitals and morgues in the province effective April 1, 2020.

For the April 1, 2025 to March 31, 2026 fiscal year, the Public Trustee received a total of 132 referrals for unclaimed remains matters, up from 119 the previous year.

The Public Trustee did not act for 30 of the referrals, as we were able to locate family members of the deceased who then made the funeral arrangements.

The source of the 132 referrals received:

- Funeral Homes – 9 cases
- Friends / Family – 4 cases
- Medical Examiner's Office – 64 cases (34 from Central Zone; 5 from Eastern Zone; 7 from Northern Zone; 18 from Western Zone);
- Nova Scotia Health Authority Northern Zone – 5 cases
- Nova Scotia Health Authority Eastern Zone – 5 cases
- Nova Scotia Health Authority Western Zone – 4 cases
- Nova Scotia Health Authority Central Zone – 41 cases

The Public Trustee made funeral/disposition arrangements for the remaining 102 cases. Of these, 20 involved individuals who had no identifiable family members to claim their remains and make funeral arrangements. In the remaining 82 cases, we were able to locate family members who were either unwilling or unable to make the individual's funeral arrangements.

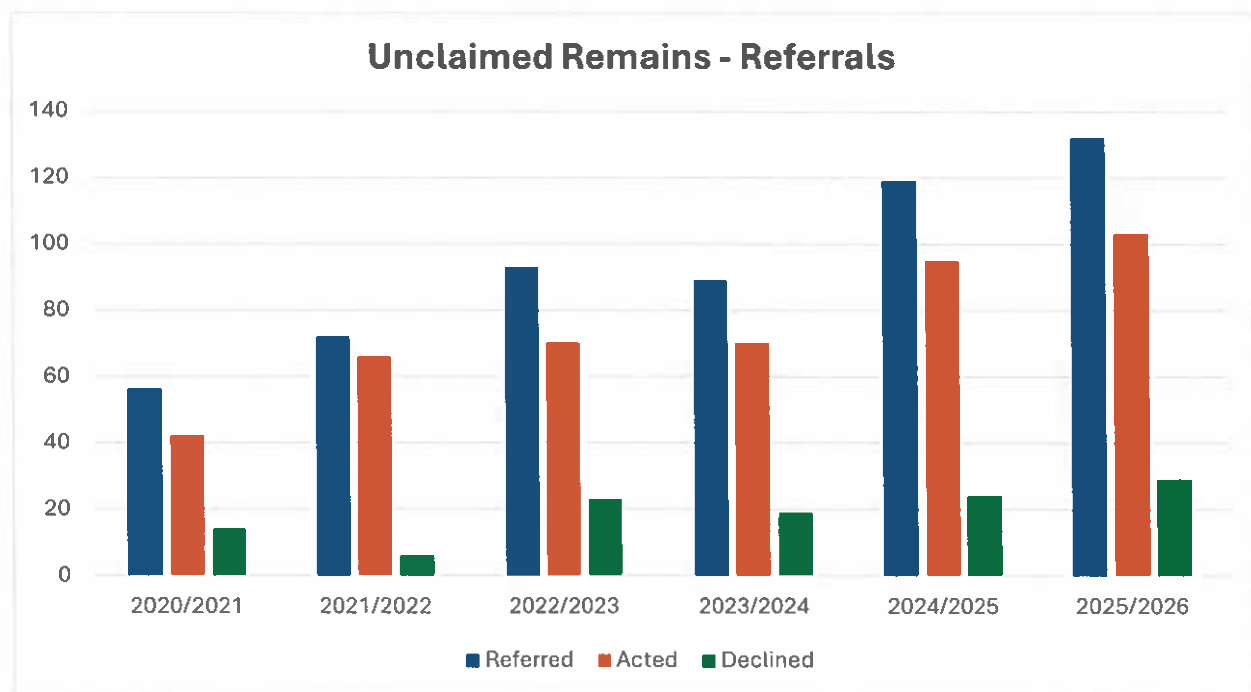
Of the 102 cases that the Public Trustee become involved in, after investigation it was determined:

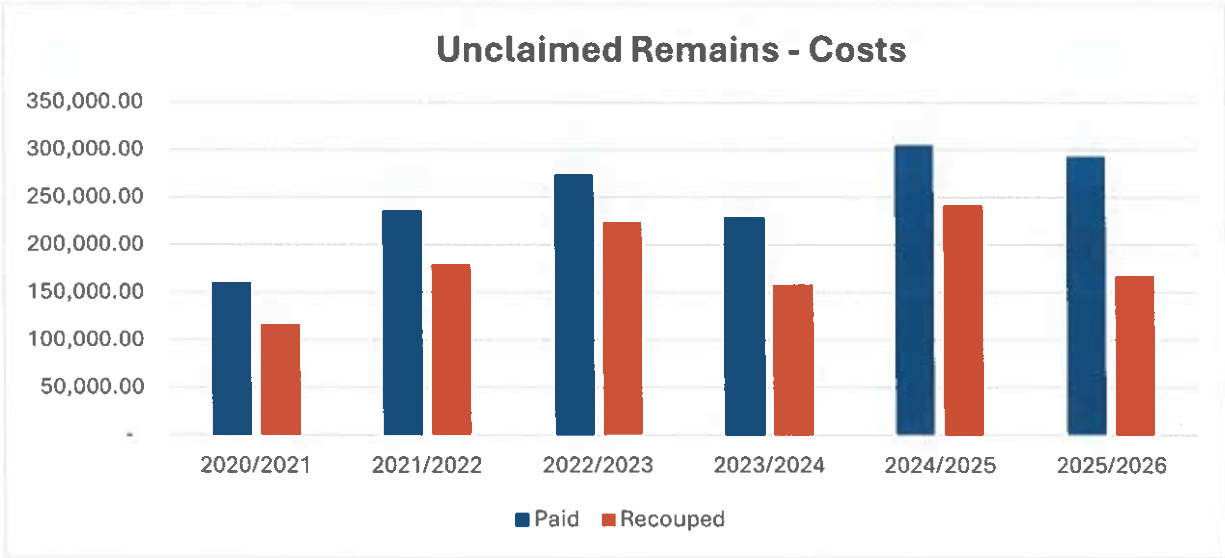
- 72 cases did not have an estate to be administered
- 24 cases are still under investigation

- 6 cases resulted in an opened deceased estate file with the Public Trustee

For the 102 cases, the Public Trustee paid out a total of \$293,318.48 to funeral homes and cemeteries by March 31, 2026. There were 9 cases for which we had yet to receive the invoice from the funeral home and/or cemetery so there are additional fees to be paid. There are also some additional administrative costs for courier service and postage etc. that are not included in this total. As a result, we are not able to provide an accurate average expenditure per case at this time.

For the 102 cases, by March 31, 2026, the Public Trustee recovered \$166,891.64 from the CPP death benefit, funds the deceased had in his or her bank account or on their person when they were admitted to the hospital or to the Medical Examiner's Office, or from their estate. There will be further recoveries as the estate administrations are completed and the matters under investigation are concluded.





REVENUE AND COSTS OF PUBLIC TRUSTEE OFFICE

Pursuant to the *Public Trustee Act* and the regulations thereto, the Public Trustee is entitled to charge for its legal, trustee and guardianship services. The Public Trustee is also entitled to receive administration fees when it acts as personal representative of a deceased estate. The Public Trustee does not earn any revenue for providing general advice on inquiry files, for acting as substitute decision maker of last resort and providing consents for medical treatment, for processing undistributed assets received pursuant to section 28 of the *Public Trustee Act*, for handling unclaimed human remains or for providing legal representation services.

During the fiscal year ending March 31, 2026, the Public Trustee earned \$1,655,712 in legal, administrative and trustee fees (excluding accruals). These funds were transferred to the Department of Finance.

The Public Trustee recovered \$29,265 from its clients for disbursements including photocopy and postage fees incurred in carrying out our duties and responsibilities to our clients during the fiscal year.

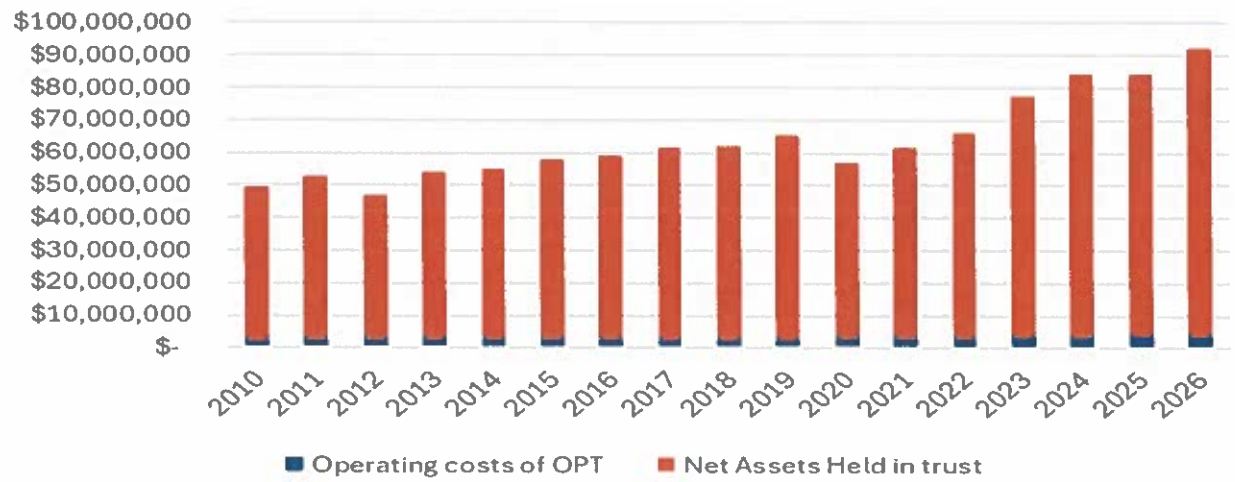
The Public Trustee also earned income in its Special Reserve Fund in the amount of \$148,597.

If we total the legal, administrative and trustee fees earned by the Public Trustee (excluding accruals), its recovery fees from disbursements and the income earned from its Special Reserve Fund, the total revenue earned by the Office of the Public Trustee totaled \$1,833,574 during the fiscal period (see Schedule "E" attached hereto).

Public expenditures for the general operating costs of the Public Trustee program, including rent, are funded by the Department of Justice. Funding to operate the office for the period ending March 31, 2026 was \$3,436,919.

Considering the total cost to operate the office and the revenue earned from all sources by the Office of the Public Trustee, the actual cost of providing these valuable services (excluding accrued fees) was \$1,603,345.

Operating Costs & Net Assets per year



Public Trustee Trust Funds

Financial Statements

For the Year Ended March 31, 2026

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Management's Responsibility for the Financial Statements

These financial statements have been prepared by management in accordance with International Financial Reporting Standards (IFRS) and the integrity and objectivity of the statements are management's responsibility. Management is responsible for all the notes of the financial statements, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is responsible for implementing and maintaining a system of internal controls to provide reasonable assurance and reliable information is produced.

The Public Trustee is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control. The Public Trustee performs monthly reviews of financial information and a yearly review of the final audited financial statements.

The external auditor, Doane Grant Thornton LLP, conducts an independent examination, in accordance with Canadian auditing standards, to express their opinion on the financial statements. The external auditors have full and free access to financial management of the Public Trust Funds and met when required.



Shannon Ingraham Christie
Public Trustee



Beverly Whittaker-Taggart, CPA
Director, Finance, Administration & Systems

Independent auditor's report

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To the Public Trustee of Nova Scotia

Qualified Opinion

We have audited the financial statements of the Public Trustee Trust Funds (the "Entity"), which comprise the statement of net assets held in trust as at March 31, 2026, and the statement of income and comprehensive income, statement of changes in net assets held in trust, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Public Trustee Trust Funds as at March 31, 2026, and its financial performance and its cash flow for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IFRS Accounting Standards).

Basis for Qualified Opinion

As discussed in Note 2 to the financial statements, neither a fair value model nor a cost model has been consistently established for real estate assets held on behalf of clients. This constitutes a departure from IFRS Accounting Standards. As a result of a cost-benefit decision by management with respect to their clients and to taxpayers, appraisals have not been performed to establish fair value at March 31, 2026 or March 31, 2025. Similarly, initial and subsequent measurement based on cost has not been established given the age of certain properties, the nature in which the Entity assumes ownership of the real estate, and the lack of historical information to establish an accurate measurement basis. The impact of this departure on the financial statements has not been determined. Since the opening and ending real estate balance affects the determination of the results of operations and cash flows, we were not able to determine whether any adjustments might be necessary to real estate, expenses, cash flows and net assets for the years ended March 31, 2026 and March 31, 2025. Our audit opinion on the financial statements for the year ended March 31, 2025 was modified because of the effects of this departure from IFRS and the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS Accounting Standards, 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.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Halifax, Canada
June 16, 2026

Doane Grant Thornton LLP

Chartered Professional Accountants

Public Trustee Trust Funds
Statement of net assets held in trust
March 31, 2026

	2026	2025
Assets		
Cash and cash equivalents	\$ 14,623,472	\$ 15,558,583
Receivables	665,930	790,531
Investments (note 4)	64,166,918	57,778,082
Real estate	10,978,736	7,185,215
Other assets	104,677	147,795
	<u>90,539,733</u>	<u>81,460,206</u>
Liabilities		
Payables	<u>1,902,967</u>	<u>620,347</u>
Net assets held in trust	<u>\$ 88,636,766</u>	<u>\$ 80,839,859</u>

Approved on behalf of the Public Trustee Trust Funds for the Province of Nova Scotia


Shannon Ingraham-Christie

See accompanying notes to the financial statements

Public Trustee Trust Funds
Statement of income and comprehensive income
For the Year Ended March 31, 2026

	2026	2025
Revenues		
Pension	\$ 13,674,997	\$ 13,012,507
Other income	1,761,205	2,508,430
Investment income	1,591,767	2,130,196
Annuities	791,794	993,043
	<u>17,819,763</u>	<u>18,644,176</u>
Expenses		
Accommodation	12,865,446	11,652,210
Taxes	2,190,453	804,215
Fees and recoveries paid to the Province (note 7)	1,923,140	1,798,949
Funeral	1,271,379	1,223,956
Medical	610,944	523,021
Allowances	506,947	489,044
Legal costs	363,116	334,622
Property care	270,666	280,521
Utilities	198,038	164,488
Real Estate	160,315	248,815
Insurance	141,630	133,891
Miscellaneous	21,441	132,089
	<u>20,523,515</u>	<u>17,785,821</u>
(Loss) gain from operations before gain on investments	(2,703,752)	858,355
Gain (loss) on sale of investments	315,605	(103,223)
Unrealized gain on investments at fair value through profit and loss	<u>2,127,999</u>	<u>1,293,738</u>
Net (loss) income and comprehensive (loss) income	<u>\$ (260,148)</u>	<u>\$ 2,048,870</u>

See accompanying notes to the financial statements

Public Trustee Trust Funds
Statement of changes in net assets held in trust
For the Year Ended March 31, 2026

	2026	2025
Balance, beginning of year	\$ 80,839,859	\$ 81,241,695
Net (loss) income and comprehensive (loss) income	(260,148)	2,048,870
Other changes to net assets:		
Contributions of estates and trusts of new clients and additional contributions of estates and trusts	24,148,837	18,849,380
Distributions of estates and trusts	(15,666,910)	(20,698,582)
Undistributable trust assets transferred to Province (note 8)	(276,275)	(491,462)
Special Reserve Fund distribution to Province (note 7)	(148,597)	(110,042)
Balance, end of year	<u>\$ 88,636,766</u>	<u>\$ 80,839,859</u>

See accompanying notes to the financial statements

Public Trustee Trust Funds
Statement of cash flows
For the Year Ended March 31, 2026

	2026	2025
Operating Activities		
Net comprehensive (loss) income	\$ (260,148)	\$ 2,048,870
Adjustments for:		
Realized (gain) loss	(315,605)	103,223
Unrealized gain	(2,127,999)	(1,293,738)
	(2,703,752)	858,355
Changes in working capital, net	1,407,221	(158,837)
Net cash used in operating activities	(1,296,531)	699,518
Investing activities		
Purchases of sale of investments, net	(2,161,501)	(1,603,738)
Proceeds from sale of real estate and other assets, net	4,242,814	4,461,531
Advances to Province	(148,597)	(110,042)
Undistributable assets transferred to Province	(276,275)	(491,462)
Net cash from investing activities	1,656,441	2,256,289
Financing activities		
Contributions of estates and trusts, net	(1,295,021)	(3,123,500)
Net cash used in financing activities	(1,295,021)	(3,123,500)
Decrease in cash and cash equivalents	(935,111)	(167,693)
Cash, beginning of year	15,558,583	15,726,276
Cash, end of year	\$ 14,623,472	\$ 15,558,583

See accompanying notes to the financial statements

Public Trustee Trust Funds

Notes to the Financial Statements For the Year Ended March 31, 2026

1. Reporting entity

The Public Trustee (the "Entity") is a corporation sole of the Province of Nova Scotia created pursuant to the Public Trustee Act. It is independent of government but shares a budget with the Department of Justice ("DOJ") which the DOJ controls. The Entity is set up as a corporation to protect the financial and personal well-being of clients. The Public Trustee is empowered to perform the duties of a guardian, representative, custodian, trustee, executor or administrator of an estate. All investments by the Entity are to be made in accordance with the Trustee Act and Public Trustee Act. The address of the Entity's registered office is 1465 Brenton Street, Halifax, Nova Scotia.

The Entity is exempt from income tax under section 149 of the *Income Tax Act*.

This set of financial statements reflects the net assets held in trust and the activity for the estates and trusts administered by the Entity. Separate operating costs for the Entity are presented in note 7.

2. Basis of preparation

(a) Statement of compliance

These financial statements have been prepared in accordance with the principles of International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board ("IASB") with the exception of measurement for real estate, which is not in accordance with IAS 40 (see note 3(e)). They have been prepared under the assumption that the Entity operates on a going concern basis.

These financial statements have been authorized for issue by the Public Trustee on June 16, 2026.

(b) Basis of measurement

The financial statements have been prepared on an accrual basis under the historical cost basis except for certain financial instruments which are presented at fair value through profit and loss and certain real estate assets which are measured as described in note 3(b) and 3(e).

(c) Currency

The financial statements are presented in Canadian dollars, which is the functional currency for the Entity.

Transactions in foreign currencies are translated into Canadian dollars using exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies are converted into Canadian dollars at the exchange rate at the reporting period end date.

(d) Use of estimates and judgments

The preparation of these financial statements in conformity with IFRS requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reporting amounts of assets, liabilities, income, and expenses. Management uses valuation techniques to determine the fair value of financial instruments (where active market quotes are not available) and non-financial assets. This involves developing estimates and assumptions consistent with how market participants would price the instrument. Management bases its assumptions on observable data as far as possible but this is not always available. In that case, management uses the best information available. Actual results could differ from management's best estimates as additional information becomes available in the future and will be recognized in the period in which the estimates are revised. Significant judgments include those related to the valuation of investments as described in notes 3(b), 3(c), 3(d) and 4.

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

3. New or revised Standards or Interpretations

Standards, amendments and interpretations to existing Standards that are not yet effective and have not been adopted early by the Entity

At the date of authorization of these financial statements, new, but not yet effective, Standards and amendments to existing Standards, and Interpretation have been published by the IASB or IFRIC:

- Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and 7 effective January 1, 2026);
This standard introduces classification to the classification and measurement of certain financial instruments and related disclosures. Management has reviewed these amendments and does not expect them to have a material impact on the Entity's financial statements.
- IFRS 18 Presentation and Disclosure in Financial Statements, effective January 1, 2027. Management is currently evaluating this Standard and its impact on the financial statements.

None of these Standards or amendments to existing Standards have been adopted early by the Entity and no Interpretation have been issued that are applicable and need to be taken into consideration by the Entity at the reporting date.

Management anticipates that all relevant pronouncements will be adopted for the first period beginning on or after the effective date of the pronouncement. New Standards, amendments and Interpretations not adopted in the current year have not been disclosed as they are not expected to have a material on the Entity's financial statements.

4. Summary of material accounting policies

The accounting policies set out below have been applied consistently to all periods presented in the financial statements.

(a) Cash and cash equivalents

Cash and cash equivalents are comprised of cash on hand and balances held with banks.

(b) Financial instruments

Recognition and derecognition

Financial instruments are classified as either amortized cost, or fair value through profit and loss. Financial assets and liabilities are initially recognized at fair value on the effective date the Entity commences administration of the financial asset or financial liability.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

4. Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Recognition and derecognition (continued)

The applicable financial instruments for the Entity are classified and measured as follows:

- Cash and cash equivalents – amortized cost;
- Receivables – amortized cost;
- Payables – amortized cost;
- Investments (excluding bonds) – fair value through profit and loss; and
- Investments (bonds) – amortized cost.

The carrying values of cash and cash equivalents, receivables, and payables approximate their fair values due to the short-term maturity.

Classification and initial measurement of financial assets

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortized cost;
- fair value through profit or loss (FVTPL); and
- fair value through other comprehensive income (FVOCI).

In the periods presented the Entity does not have any financial assets categorized as FVOCI.

The classification is determined by both:

- the Entity's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

Subsequent measurement of financial assets

Financial assets at amortized cost

Financial assets are measured at amortized cost if the assets meet the following conditions (and are not designated as FVTPL):

- they are held within a business model whose objective is to hold the financial assets and collect its contractual cash flows; and
- the contractual terms of the financial assets give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

After initial recognition, the financial assets are measured at amortized cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Entity's cash and cash equivalents, and receivables fall into this category of financial instruments as well as listed bonds.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets that are held within a different business model other than 'hold to collect' or 'hold to collect and sell' are categorized at fair value through profit and loss. Further, irrespective of business model financial assets whose contractual cash flows are not solely payments of principal and interest are accounted for at FVTPL. All derivative financial instruments fall into this category. Their fair values are determined in line with the requirements of IFRS 9, which does not allow for measurement at cost. Assets in this category are measured at fair value with gains or losses recognized in profit or loss. The fair values of financial assets in this category are determined by reference to active market transactions or using a valuation technique where no active market exists.

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

4. Summary of significant accounting policies (continued)

(b) Financial instruments (continued)

Impairment of financial assets

IFRS 9's impairment requirements use more forward-looking information to recognize expected credit losses (ECL).

The Entity makes use of a simplified approach in accounting for receivables recording the loss allowance as lifetime expected credit losses. These are the expected shortfalls in contractual cash flows, considering the potential for default at any point during the life of the financial instrument. In estimating the ECL, the Entity uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses. The Entity assesses impairment of trade receivables on a collective basis as they possess shared credit risk characteristics. The Entity's receivables are not subject to significant credit risk as the amounts are owed largely by the federal government in the form of tax return refunds and pension annuities. An estimate of expected lifetime credit losses was determined to not be required as the Entity has not experienced bad debts on their receivables in their history of operations.

Classification and measurement of financial liabilities

Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Entity designated a financial liability at fair value through profit or loss.

Subsequently, financial liabilities are measured at amortized cost using the effective interest method. All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

(c) Fair value measurement

All investments, with the exception of bonds which are designated at amortized cost, are designated as fair value through profit and loss. Realized gains and losses on the sale of investments and unrealized gains and losses arising from the change in fair value of investments are recorded through profit and loss in the period in which they arise. All purchases and sales of investments are recognized on the date the trades are executed. Income from interest and dividends are recognized as investment income in the period incurred.

Fair value is best evidenced by quoted market prices in an active market. Where quoted market prices are not available, the quoted prices of similar financial instruments are used to estimate fair value. Minimal management judgement is required for fair values calculated using quoted market prices. The calculation of estimated fair value is based on market conditions at a specific point in time and may not be reflective of future fair values.

(d) Investments

The Entity employs a fair value hierarchy to categorize the inputs it uses in valuation techniques to measure the fair value. The extent of use of (Level 1) quoted prices in active markets for identical assets or liabilities, (Level 2) inputs other than quoted prices included in Level 1 that are observable for the asset or liability either directly or indirectly, and (Level 3) inputs for the asset or liability that are not based on observable market data in the valuation of securities as at the statement of net assets held in trust date is disclosed in Note 6.

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

4. Summary of significant accounting policies (continued)

(e) Real estate

Real estate assets are properties held in trust for clients. IAS 40, Investment Property, requires application of either the cost method or a fair value model as the measurement basis. The Entity has applied a separate policy for measuring the value of real estate assets as it is impractical to use fair value or cost measurement. Formal valuations or appraisals are not always performed given the disproportion between the cost to the Entity's clients and the benefit received. Relevant and reliable cost value is not available to establish cost as the basis of measure given the age of the properties and the nature of how the Entity comes in possession of real estate which involves receiving real estate assets held in trust for the Entity's clients rather than through purchases of real estate. Real estate included within the statement of net assets held in trust is measured either by the most recent property assessment or most recent professional appraisal, when available. The Entity does not record a provision for depreciation; however, changes in real estate property assessment values are recorded through profit and loss as investment income. The financial impact on the financial statements of this departure if the Entity were to comply with the standard is indeterminable given an unreasonable amount of financial resources would need to be spent to determine cost or fair value of real estate assets.

(f) Other assets

Other assets, including personal effects such as mobile homes, vehicles and jewelry, are recognized when the Entity commences administration of the assets. Other assets are carried at fair value. Fair value is determined through appraisal where deemed appropriate. For some other assets where no observable market exists, these assets remain valued at a nominal amount until such time that more reliable valuation information is available.

(g) Investment income

Income from pensions, as well as investment income, are recognized as earned on an accrual basis. Interest income is accrued using the effective interest method.

Other income is mostly composed of Canada Revenue Agency refunds and credits and is recognized as earned on an accrual basis.

Gains and losses on assets represent the appreciation or depreciation in the value of marketable securities, real estate and other assets administered by the Entity from the value assigned on the date of the commencement of administration of assets by the Entity, the date of purchase, or the value at the prior year end. Such gains and losses become realized on the date the assets are sold or released to clients, beneficiaries or heirs. Both realized gains and losses and changes in unrealized gains and losses are reported in the statement of net and comprehensive income.

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

5. Investments

	2026 Market Value	2025 Market Value
Guaranteed Investment Certificates (note 4(a))	\$ 46,403,901	\$ 44,579,213
Bonds		
Corporate	560,872	475,769
Provincial	627,421	632,046
Total bonds (note 4(b))	1,188,293	1,107,815
Quoted investments		
Canadian equity	7,470,065	5,270,241
US equities	5,096	-
British Pound	-	2,806
Mutual Funds	2,397,754	764,391
Total quoted investments	9,872,915	6,037,438
Investment cash	6,701,809	6,053,616
Total	\$ 64,166,918	\$ 57,778,082

	2026 Market Value	2025 Market Value
(a) Guaranteed Investment Certificates – maturity profile		
Maturing within one year	\$ 29,632,235	\$ 28,610,550
Maturing between one and five years	16,746,259	15,877,862
Maturing in greater than five years	25,407	90,801
	\$ 46,403,901	\$ 44,579,213

	2026 Market Value	2025 Market Value
(b) Bonds – maturity profile		
Maturing within one year	\$ 26,991	\$ 340,844
Maturing between one and five years	695,878	322,199
Maturing in greater than five years	465,424	444,772
	\$ 1,188,293	\$ 1,107,815

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

6. Financial risk management

Section 3A(1) of the *Public Trustee Act* allows the Public Trustee to delegate authority to employees to invest in most forms of financial securities, including a security issued by a mutual fund. The standard of care, skill, diligence, and judgment imposed by the section is that of a prudent investor. The Entity utilizes a conservative investment management strategy. All trust property must be invested in a manner that reflects the standard and high duty of care required to fulfill the responsibilities of the Public Trustee. The Entity's long-term objectives as a prudent investor are threefold:

- i) to minimize any loss of capital;
- ii) where possible, to provide income sufficient to meet the individual client's or trust's ongoing income needs; and
- iii) for clients or trusts with higher risk tolerances or longer term investment horizons, the potential for capital appreciation.

The majority of the accounts held by the Entity are administered on behalf of clients and are not held in a pooled fund. Clients with five years or less projected investment horizon with the Entity may have their excess funds invested in a combination of cashable guaranteed investment certificates (GICs), treasury bills, fixed term GICs and bonds with a maximum investment period of five years.

Liquidity risk

Liquidity risk is the risk that a client account is unable to meet its financial obligations, specifically payables, as they come due. The Entity minimizes this risk by ensuring that client accounts hold sufficient cash funds to meet current liabilities and expenses and considers liquidity risk at March 31, 2026, to be insignificant.

Credit risk

Credit risk is the risk that a counterparty to a financial instrument will fail to discharge an obligation or commitment it has entered into, resulting in a financial loss. This risk specifically relates to receivables, bonds and other investments.

The credit risk related to receivables is assessed to be low due as the counterparties are primarily the federal government.

The investment policy established by the Entity limits credit risk in the following manner: client excess funds invested in GICs are not to exceed \$95,000 from a national bank or trust company or \$235,000 from a credit union. This ensures that if a financial institution defaulted, the client would receive from the insurance plan the client's principal plus any accrued interest. The bond portfolio remains high quality with 69% of the bonds rated A or better. Bonds purchased with client excess funds must have a minimum rating of BBB by the Dominion Bond Rating Service or an equivalent rating by another recognized rating agency.

	2026	2025
Credit rating – Bonds		
AAA	\$ 26,990	\$ 26,990
AA	355,650	360,275
A	439,603	537,771
BBB	366,050	182,779
	<u>\$ 1,188,293</u>	<u>\$ 1,107,815</u>

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

6. Financial risk management (continued)

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. The Entity is subject to interest rate risk, currency risk, and other price risk.

A 1% movement in the stock markets with all other variables held constant would have an estimated effect on the fair values of the Entity's Canadian common equity of \$74,701 (2025 - \$52,702).

A 1% movement in the stock markets with all other variables held constant would have an estimated effect on the fair values of the Entity's British Pound equity of \$Nil (2025 - \$28).

A 1% movement in the stock markets with all other variables held constant would have an estimated effect on the fair values of the Entity's United States equity of \$51 (2025 - \$Nil).

A 1% movement in the stock markets with all other variables held constant would have an estimated effect on the fair values of the Entity's mutual funds of \$23,978 (2025 - \$7,644).

Interest rate risk

Interest rate risk is the risk that the fair value or cash flows of interest-bearing investments will fluctuate due to changes in market interest rates. Investments in guaranteed investment certificates and bonds with a maturity are subject to interest rate risk. The Entity mitigates this risk by investing excess client funds in a diversified portfolio, including investing in fixed rate securities.

At March 31, 2026, a 1% movement in interest rates, with all other variables held constant, could impact the market value of bonds by \$11,883 (2025 - \$11,078).

At March 31, 2026, a 1% movement in interest rates, with all other variables held constant, could impact the market value of GICs by \$457,581 (2025 - \$437,111).

Currency risk

Foreign currency risk is the risk that the fair value or cash flows of a financial instrument will fluctuate because of changes in exchange rates and produce an adverse impact on net income when measured in the Entity's functional currency.

Net exposure to British Pound denominated amounts (in British Pounds), related to the investment portfolio, included in the balance sheet as at March 31, 2026 is \$Nil (2025 - \$1,510).

Net exposure to United States denominated amounts (in US dollars), related to the investment portfolio, included in the balance sheet as at March 31, 2026 is \$3,663 (2025 - \$Nil).

Other price risk

Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer or by factors affecting all similar financial instruments traded in the market. The Entity is subject to this risk with its equity securities composed mostly of stocks. It mitigates this risk by investing only in very low risk stocks.

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

7. Fair values

Client investments and certain other assets as well as other financial assets are reflected in the statement of net assets held in trust at fair value. The fair value of cash, accrued interest and receivables approximates their carrying value due to the short term to maturity. In regards to bonds, their fair value is approximated by their carrying value. Real estate assets are excluded from the fair value hierarchy, due to the measurement basis as disclosed in note 3(e).

Fair Value Hierarchy - The three levels of the fair value hierarchy are as follows:

Level 1 – Unadjusted prices in active markets for identical assets or liabilities.

Level 2 – Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or the liability, either directly or indirectly. Level 2 inputs include:

- (i) Quoted prices for similar assets or liabilities in active markets.
- (ii) Quoted prices for identical or similar assets or liabilities in markets that are not active.
- (iii) Inputs other than quoted prices that are observable for the asset or liability.
- (iv) Market-corroborated inputs.

Level 3 – Inputs that are unobservable; there is little, if any, market data. Fair value determination would generally require significant management judgment or estimation.

The following table shows the fair value of financial assets and financial liabilities as at March 31, 2026, classified within the fair value hierarchy:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total Fair Value</u>
GICs	\$ 46,403,901	\$ -	\$ -	\$ 46,403,901
Quoted investments	9,872,915	-	-	9,872,915
Bonds	-	1,188,293	-	1,188,293
	<u>\$ 56,276,816</u>	<u>\$ 1,188,293</u>	<u>\$ -</u>	<u>\$ 57,465,109</u>

The following table shows the fair value of financial assets and financial liabilities as at March 31, 2025, classified within the fair value hierarchy:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total Fair Value</u>
GICs	\$ 44,579,213	\$ -	\$ -	\$ 44,579,213
Quoted investments	6,037,438	-	-	6,037,438
Bonds	-	1,107,815	-	1,107,815
	<u>\$ 50,616,651</u>	<u>\$ 1,107,815</u>	<u>\$ -</u>	<u>\$ 51,724,466</u>

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

8. Related party disclosures

The Province of Nova Scotia, its Agencies and its Crown Corporations are related parties to the Entity. Under IAS 24 Related Party Disclosures, a reporting entity is exempt from the disclosure requirements of paragraph 18 in relation to related party transactions and outstanding balances, including commitments, with:

- a) a government that has control or joint control of, or significant influence over, the reporting entity; and
- b) another entity that is a related party because the same government has control or joint control of, or significant influence over, both the reporting entity and the other entity.

As a result, the Entity has applied this exemption to these financial statements. In applying this exemption, the Entity must disclose the nature and amount of each individually significant transaction and for other transactions that are collectively, but not individually, significant, a qualitative or quantitative indication of their extent.

Operating costs of the Entity are absorbed by the Nova Scotia Department of Justice and are not reflected in the Statement of loss and comprehensive income. These costs are offset by fees charged for administering estates, recoveries of client expenses paid by the Entity and transfers of investment income from the Special Reserve Fund.

	2026	2025
Operating expenses paid by the Province of Nova Scotia		
Salaries and benefits	\$ 2,919,627	\$ 2,903,378
Other operating costs	199,983	197,524
Rent	317,309	331,404
	<u>3,436,919</u>	<u>3,432,306</u>
Fees and recoveries paid to the Province of Nova Scotia		
Fees	1,655,712	1,509,065
Recoveries	29,265	25,518
Special Reserve Fund income transferred	148,597	110,042
	<u>1,833,574</u>	<u>1,644,625</u>
Expenses paid by the Province of Nova Scotia, net	\$ <u>1,603,345</u>	\$ <u>1,787,681</u>

The above fees and recoveries totaling \$1,684,977 (2025 - \$1,534,583) represent cash payments to the Province. They are net of HST of \$234,262 (2025 - \$227,160) and net accrued fees of \$3,902 (2025 - \$37,206). The total amount of these Fees, Recoveries, HST, and net accrued fees is \$1,923,140 (2025 - \$1,798,949) and is disclosed on the statement of loss and comprehensive income. The remaining \$148,597 (2025 - \$110,042) represents investment income earned in the Special Reserve Fund and remitted to the Province of Nova Scotia.

In addition to the above, the Entity transfers undistributable assets to the Province of Nova Scotia as disclosed in note 8.

Key management personnel

All key management personnel and other staff are employees of the Province of Nova Scotia, as the Entity obtains key management services from the Province of Nova Scotia employees. The salaries and benefits for these employees is included in salaries and benefits above.

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

9. Undistributable estates and trusts

Undistributable assets are transferred to the Minister of Finance when they are deemed undistributable under Section 28 of the Public Trustee Act. The proceeds are paid immediately to the Minister of Finance as a distribution through net assets.

10. Common fund securities

Section 30 of the Public Trustee Act permits the Public Trustee to invest monies, not subject to any express trust or direction for investment thereof, into a Common Fund. Investments of the Common Fund are valued at market value as of March 31, 2026. The Common Fund serves as a general bank account for its clients and allows the Public Trustee to pool small value client accounts in order to provide more substantial balances used to purchase income-generating investments.

The interest to be paid to clients with funds in the Common Fund is determined by a regulation which is as follows: the prescribed rate of interest is a floating rate ascertained by the Public Trustee half yearly, and is one percent less than the rate arrived at by averaging the lowest rate offered during the period on savings - non-chequing accounts by the Canadian Imperial Bank of Commerce and the Royal Bank of Canada at their respective Halifax branches. In addition, the regulation provides that, in order to earn interest, the client's account must have had a minimum quarterly balance of \$1,000 or more and must have been held in trust by the Public Trustee for more than three months.

Due to the fact that the current interest rate is below the prescribed rate, all interest received in the Common Fund during the year will be transferred to the Special Reserve Fund, after providing for bank fees and other charges in the Common Fund, in accordance with the Public Trustee Act.

A continuity of the Common Fund is as follows:

	2026	2025
Balance, beginning of year	\$ 2,992,334	\$ 2,997,453
Add: Interest and investment income	<u>231,267</u>	<u>474,589</u>
Less: Disbursements	(1,500)	(1,500)
Purchase of securities	(5,267)	(10,385)
Amount to be transferred to the Special Reserve Fund	<u>(227,925)</u>	<u>(467,823)</u>
Balance, end of year	\$ <u>2,988,909</u>	\$ <u>2,992,334</u>

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

10. Common fund securities (continued)

The balance of the Common Fund consists of the following amounts which are included with their respective Statement of Net Assets line:

	2026	2025
Cash	\$ 227,925	\$ 467,824
Investments	2,987,067	2,987,067
Payables	<u>(226,083)</u>	<u>(462,557)</u>
	<u>\$ 2,988,909</u>	<u>\$ 2,992,334</u>

11. Special reserve fund

Section 32 of the Public Trustee Act provides for the establishment of a Special Reserve Fund. The Fund is administered by the Public Trustee and held in joint trust with the Deputy Minister of Finance and Treasury Board.

The stated purpose of the Fund is to provide for any future deficiency in the Common Fund. Investment income earned in the Common Fund in excess of the prescribed interest paid to clients' accounts is normally transferred to the Special Reserve Fund annually as required by the Public Trustee Act.

Income received on investments in the Special Reserve Fund may be transferred to the Province's general revenues in such amounts as determined by the Public Trustee and the Deputy Minister of Finance and Treasury Board. During the year, \$148,597 of Special Reserve Fund interest has been transferred (2025 - \$110,042).

In the current year an additional \$202,371 (2025 - \$148,597) has been received in interest payments. The Entity and the Deputy Minister of Finance and Treasury Board will determine whether any transfer will be made during the next fiscal year.

The continuity of the Special Reserve Fund is as follows:

	2026	2025
Balance, beginning of year	\$ 5,954,047	\$ 5,411,450
Add: Interest income and gains (losses)	215,768	184,816
Net amount to be transferred from the Common Fund	<u>227,925</u>	<u>467,823</u>
	6,397,740	6,064,089
Less: Amount transferred to the Province of Nova Scotia	<u>(148,597)</u>	<u>(110,042)</u>
Balance, end of year	\$ 6,249,143	\$ 5,954,047

Public Trustee Trust Funds
Notes to the Financial Statements
For the Year Ended March 31, 2026

11. Special reserve fund (continued)

The balance of the Special Reserve Fund consists of the following amounts which are included with their respective statement of net assets line:

	2026	2025
Cash	\$ 220,109	\$ 163,220
Receivables	345,808	581,466
Investments	<u>5,683,226</u>	<u>5,209,361</u>
	<u>\$ 6,249,143</u>	<u>\$ 5,954,047</u>

12. Comparative figures

Certain of the comparative figures for the prior year have been reclassified to conform to the financial statements presentation adopted for the current year.

PUBLIC TRUSTEE STATISTICS

SCHEDULE "A"

CASES ACTIVE AS OF MARCH 31, 2026

ESTATES AND TRUSTS

Estate of Deceased	Adult 's Estate (Living)	Infant 's Estate (Living)	Undistributable Estate or Trust	Missing Person's Estate	Patients' Abandoned Property Act	Specific Trust	Renunciation	TOTAL
196	702	241	14	8	11	67	229	1468

REPRESENTATIVE LITIGATION

Presumption of Death Act	Missing/ Unascertained Person	Survival of Actions Act	Guardian <i>ad litem</i> - Incompetent Adult	Guardian <i>ad litem</i> - Infant	
30	24	73	4	4	135

ACDMA

Complaints under ACDMA	Reviews of Representation Orders under ACDMA	Application for funding assistance
3	414	16

433

CONSENT TO TREATMENT

600

2636

GRAND TOTAL

INQUIRIES

Individual General Inquiries April 1, 2025 - March 31, 2026
Individual Unclaimed Remains Inquiries April 1, 2025 - March 31, 2026
Individual ACDMA Inquiries April 1, 2025 - March 31, 2026

719

132

50

901

GRAND TOTAL

PUBLIC TRUSTEE STATISTICS

SCHEDULE "B"

VOLUME AND PROGRESS OF CASELOAD

<u>FISCAL YEAR</u>	<u>VOLUME AT START</u>	<u>NEW CASES ADDED</u>	<u>CASES CLOSED</u>	<u>VOLUME AT YEAR END</u>
April 1/25 - March 31/26	2380	785	529	2636
April 1/24 - March 31/25	2254	585	459	2380
April 1/23 - March 31/24	2078	606	430	2254
April 1/22 - March 31/23	2139	601	662	2078
April 1/21 - March 31/22	1983	547	391	2139
April 1/20 - March 31/21	1830	534	381	1983

PUBLIC TRUSTEE STATISTICS
SCHEDULE "C"
BREAKDOWN OF CASES CLOSED

<u>FISCAL YEAR</u> <u>ENDING</u>	<u>Estate of Deceased</u>	<u>Adult's Estate</u> <u>(Living)</u>	<u>Infant's</u> <u>Estate</u> <u>(Living)</u>	<u>Undistributable</u> <u>Estate or Trust</u>	<u>Missing Person's</u> <u>Estate</u>	<u>Patients'</u> <u>Abandoned</u> <u>Property Act</u>	<u>Specific Trust</u>	<u>Consent to Treat</u>	<u>Renunciation</u>	<u>Representative</u> <u>Litigation</u>	<u>ACDMA</u>	<u>TOTAL</u>
April 1/25- March 31/26	103	145	39	4	1	0	2	68	153	0	14	529
April 1/24- March 31/25	97	102	25	3	0	0	5	79	140	0	8	459
April 1/23- March 31/24	68	119	24	2	1	0	7	83	123	1	2	430
April 1/22- March 31/23	69	91	14	2	0	0	3	97	382	2	2	662
April 1/21- March 31/22	102	70	18	2	0	1	5	105	82	2	4	391
April 1/20- March 31/21	76	77	22	2	0	1	3	193	2	1	4	381

PUBLIC TRUSTEE STATISTICS

SCHEDULE "D"

BREAKDOWN OF CASES ADDED

<u>FISCAL YEAR</u> <u>ENDING</u>	<u>Estate of Deceased</u>	<u>Adult's Estate</u> <u>(Living)</u>	<u>Infant's Estate</u> <u>(Living)</u>	<u>Undistributable</u> <u>Estate or Trust</u>	<u>Missing Person's</u> <u>Estate</u>	<u>Patients'</u> <u>Abandoned</u> <u>Property Act</u>	<u>Specific Trust</u>	<u>Consent to Treat</u>	<u>Renunciation</u>	<u>Representative</u> <u>Litigation</u>	<u>ACDMA</u>	<u>TOTAL</u>
April 1/25 - March 31/26	108	136	68	4	0	0	2	149	180	16	122	785
April 1/24 - March 31/25	75	125	23	3	0	0	2	100	161	10	86	585
April 1/23 - March 31/24	66	138	56	4	1	1	7	120	148	12	53	606
April 1/22 - March 31/23	83	129	27	2	0	0	4	119	155	18	64	601
April 1/21 - March 31/22	51	125	38	2	0	0	4	132	134	4	57	547
April 1/20 - March 31/21	83	113	19	3	1	0	7	143	117	11	37	534

PUBLIC TRUSTEE STATISTICS

SCHEDULE "E"

FUNDS TRANSFERRED TO DEPARTMENT OF FINANCE

YEAR ENDING	PUBLIC TRUSTEE FEES	EXPENSE RECOVERIES	SPECIAL RESERVE FUND		SECTION 28
			INVESTMENT INCOME	REVENUE	
	Revenue *1	Revenue *2	Revenue	Trust Funds *3	
March 31, 2026	\$ 1,655,712.00	\$ 29,265.00	\$ 148,597.00	\$ 276,275.00	
March 31, 2025	\$ 1,509,065.00	\$ 25,518.00	\$ 110,042.00	\$ 491,462.00	
March 31, 2024	\$ 1,457,610.00	\$ 26,447.00	\$ 84,298.00	\$ 152,178.00	
March 31, 2023	\$ 1,220,657.00	\$ 22,841.00	\$ 87,393.00	\$ 190,260.00	
March 31, 2022	\$ 1,347,469.00	\$ 23,612.00	\$ 88,879.00	\$ 233,390.00	
March 31, 2021	\$ 1,190,248.00	\$ 18,671.00	\$ 100,171.00	\$ 168,803.00	

*1 Fees of counsel and solicitor, proctor's fees, administrator's commission collected from estates and transferred; figures do not include accruals.

* 2 Pre-tax expenses recovered from clients e.g. postage, photocopy.

* 3 May be subject of claims. Public Trustee Act, s. 35. ; figures do not include accruals

PUBLIC TRUSTEE STATISTICS

SCHEDULE "F"

HEALTH CARE DECISIONS

Client Files	2021-22	2022-23	2023-24	2024-25	2025-26
Active Files at April 1st	412	439	461	498	519
New Client Files Opened	132	119	114	100	144
Deactivated Files Reopened	0	0	6	0	5
Client Files Closed	(105)	(97)	(83)	(79)	(68)
Active Files at March 31st	439	461	498	519	600

REFERRALS RECEIVED

Client Files	2021-22	2022-23	2023-24	2024-25	2025-26
Hospitals Act	153	154	206	201	225
Involuntary Psychiatric Treatment Act	98	101	76	88	132
Personal Directives Act	783	833	714	755	822

TOTAL DECISIONS

YEAR ENDING **NUMBER OF DECISIONS**

March 31, 2026	6643
March 31, 2025	5448
March 31, 2024	4864
March 31, 2023	4373
March 31, 2022	3881

PUBLIC TRUSTEE STATISTICS

SCHEDULE "G"

RENUNCIATIONS ADDED

<u>YEAR ENDING</u>	<u>NUMBER OF RENUNCIATIONS</u>
March 31, 2026	180
March 31, 2025	161
March 31, 2024	148
March 31, 2023	155
March 31, 2022	134
March 31, 2021	117



Office of the Public Trustee

Health Care Decisions Division

Annual Report

April 1st, 2025, to March 31st, 2026

Submitted to: Shannon Ingraham-Christie, Public Trustee

April 17, 2026

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Overview

Public Trustee Mission

The Public Trustee is committed to providing informed consent for health care decisions, home care services, placements, medical, surgical, and psychiatric treatments for clients using an approach that is client-centered, respectful of human rights and freedoms and in the client's best interests if prior wishes, values, and beliefs are not known.

Principles and Standards

The *Personal Directives Act*, the *Hospitals Act*, and the *Involuntary Psychiatric Treatment Act*, are the foundational legislations supporting the Health Care Decisions Division in addition to the Canadian Charter of Rights & Freedoms and the *Nova Scotia Human Rights Act*.

Best interest and Informed Consent are the fundamental decision-making principles that guide the Health Care Decisions Division. Divisional policies are based on the four commonly held principles of health care ethics, namely: respect for autonomy; non-injury; beneficence; and justice. Autonomy is demonstrated by respecting the client's expressed prior capable wishes, values and beliefs, and consideration of the client's rights to independence and freedom; non-injury is demonstrated in decision-making that avoids or minimizes risk to the client; beneficence is demonstrated with decisions that benefit the client; and justice is demonstrated in decisions that are fair and equitable.

The Health Care Decisions Division, on behalf of the Public Trustee, stands in the place of the client and is entitled to the same information and freedom of choice as the client would receive if they had capacity. Decisions are made using the **Best Interests and Reasonable Person Standards**; after carefully considering all available relevant information, the Health Care Decisions Division makes an informed decision to consent, to not consent, or to withdraw consent as a reasonably prudent and careful lay person would do in similar circumstances.

The Public Trustee, through the Health Care Decisions Division, acts as the **Statutory Decision-Maker (SDM)** of last resort for individuals who lack capacity to make decisions concerning health care, home care services, and placement to a continuing care home; as well as decisions related to medical, surgical, and psychiatric treatment; when there is no higher-ranked substitute decision-maker who meets criteria and is willing and able to act on their behalf. SDM Authority is granted under the *Personal Directives Act* (PDA), *Hospitals Act* (HA) and *Involuntary Psychiatric Treatment Act* (IPTA).



**Nova Scotia
Public Trustee
Office**

Annual Report Executive Summary

This 2025-2026 Annual Report provides a summary of data and analysis for the Health Care Decisions Division (HCD) of the Office of the Public Trustee. In 2025–2026, HCD experienced significant growth in the demand for services coupled with increasingly complex cases. We received a total of 1,179 referrals this fiscal year: 822 (70%) referrals under the *Personal Directives Act* (PDA), 225 (19%) referrals under the *Hospitals Act* (HA) and 132 (11%) referrals under the *Involuntary Psychiatric Treatment Act* (IPTA). There was an overall increase of 13% in the number of referrals this year. There was a 9% increase in PDA referrals, despite the proactive addition of vaccines to annual consent letters, confirming the increased demand for HCD services. There was an increase of 12% in HA referrals and a marked increase of 50% for IPTA referrals. IPTA referrals are typically more complex and require review by two HCD staff for all IPTA decisions.

6,643 decisions were made this fiscal year, an increase of 22% when compared to the previous year with 5,448 decisions. 144 new files were opened this fiscal year, and 5 files were re-opened, for a total of 149 files, which is a significant increase of 49% when compared to the previous year, when 100 files were opened. Each new potential file undergoes rigorous reviews to ensure the client's capacity is formally assessed under the applicable legislation, and all family members are thoroughly considered and exhausted. So not only did the number of new files increase by 49% but we also experienced a substantial increase in the complexity and efforts required to review these referrals. Overall, the 2025–2026 fiscal year was marked by increased work volumes, an escalation in file complexity, requiring increased staff efforts across all areas of HCD operations. In addition, two new consultants were successfully recruited and orientated to cover term positions.

There are 600 active files in the Health Care Division (HCD) as of March 31, 2026. There are 155 clients in care at Department of Opportunity and Social Development facilities plus 171 clients in care at Department of Seniors and Long-term Care facilities, for a total of 326 clients in care as of March 31, 2026.

We saw a 14% decrease in closed files this year for a total of 68, when compared to last year when 79 files were closed. These figures highlight the review-to-close process, ensuring files are managed efficiently. These statistics highlight the unpredictable nature of the work.

HCD continues to track clients who test positive for COVID-19, and we were informed of 4 HCD clients who tested positive in the fiscal year of 2025-26. There were no reported deaths of HCD clients this year from COVID-19. Multiple COVID-19, Influenza, respiratory and enteric outbreaks were reported at various facilities over the year.

This year, the Shingles, measles, mumps, rubella (MMR), tetanus, diphtheria, acellular pertussis (Tdap), and Pneumococcal vaccines were recommended and funded for people 65 years and older living or waiting to move into long term care facilities. These vaccines were added to consent letters, when recommended and prescribed, which reduced the number of urgent referrals for vaccines. This change supports timely, effective and efficient care for HCD clients.

Disease and drug libraries are dynamic resources that continuously expand as new opportunities arise. This ongoing project is designed to evolve over time. Additionally, a decision-level guide is available to ensure consistent and best practices.

The annual HCD policy review was completed in March 2026. The team reviewed and edited policies for clarity and consistency. This fiscal year, consent was provided for a hysterectomy and a bilateral salpingo-oophorectomy, leading to their inclusion in the specific decision policy as level 3 decisions. The IPTA policy was also revised to include efforts to collaborate more with involuntary patients on their treatment plans. Maintaining accurate and up-to-date files was prioritized with substantial efforts invested to ensure that each client file is reviewed on a regular basis to ensure it is active, accurately labeled and electronically saved. Audits were conducted on all new files opened to monitor compliance with expected procedures and standards. Discrepancies and gaps were addressed, and new standards established.

The ACDMA review was conducted in 2022 and resulted in 26 recommendations. One of the recommendations was to explore Supported Decision-making options for Nova Scotia. A working group was established this fiscal year with membership from several government departments, including Health and Wellness, Seniors and Long-term Care and Opportunities and Social Development, and the PT office. Research Power Inc. (RPI) was awarded the contract by the Department of Justice. Their mandate included a review of Nova Scotia's capacity legislation, jurisdictional research on alternative decision-making models in Canada and comparable international jurisdictions, community and expert engagement, and the development of key findings and recommendations. The final report was delivered to the Department of Justice in March 2026.

Eleven Community treatment orders were revoked this fiscal year, by the IPTA Board, due to IPTA legal requirements, such as duty to inform, not being met. In addition, the board encourages all SDMs to collaborate with the patient on their treatment plans. HCD will attempt to collaborate with the patient if possible and when considered in their best interest.

Changes to the Personal Directive Regulations and the PDA Form 1 capacity assessment report, were made on October 23, 2025. This change allows allied health professionals, with additional capacity assessment training, to complete *Personal Directives Act* Form 1 capacity assessments. Inaugural PDA capacity assessment training for existing ACDMA capacity assessors was conducted on November 7, 2025. The PDA roster of six allied health professionals is posted on the Public Trustee's webpage. ACDMA refresher training was conducted on November 28, 2025, and there are currently seven allied health professional capacity assessors.

We remain committed to continuously improving our services in ways that are both effective and sustainable, to support our vision of being a high-performing professional team and the gold standard in substitute decision-making. We will continue to explore sustainable and cost-effective practices to minimize paper use and manage costs effectively. We expect the next few years will be dynamic and demanding, offering significant opportunities for learning, innovation, and professional growth. We are committed to working with the Department of Opportunities and Social Development (DOSD) staff and homes towards "The Remedy" as we have many clients who will be rehoused. A meeting with staff in charge of the remedy at DOSD is scheduled for May 13, 2026.

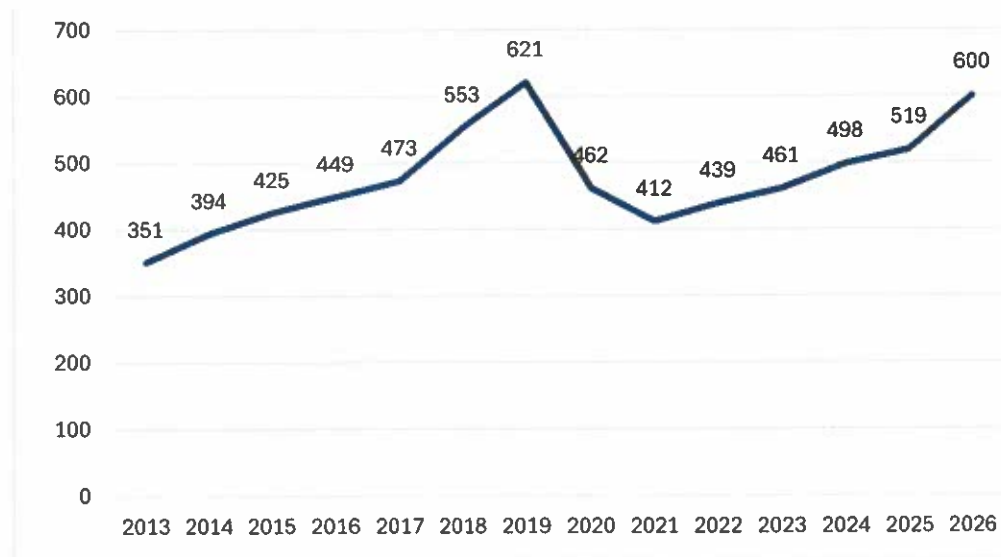
Section 1 Client Files

In 2025-2026 fiscal year, 144 new client files were opened, 5 files were re-opened for a total of 149 files, and 68 client files were closed.

Table 1 Active Files - Yearly Comparison

Client Files	2022-2023	2023-2024	2024-2025	2025-2026
Active Files at 1 st Quarter open	439	461	498	519
Client Files Opened	119	120	100	149
Client Files Closed	-97	-83	-79	-68
Active Files at 4 th Quarter close	461	498	519	600

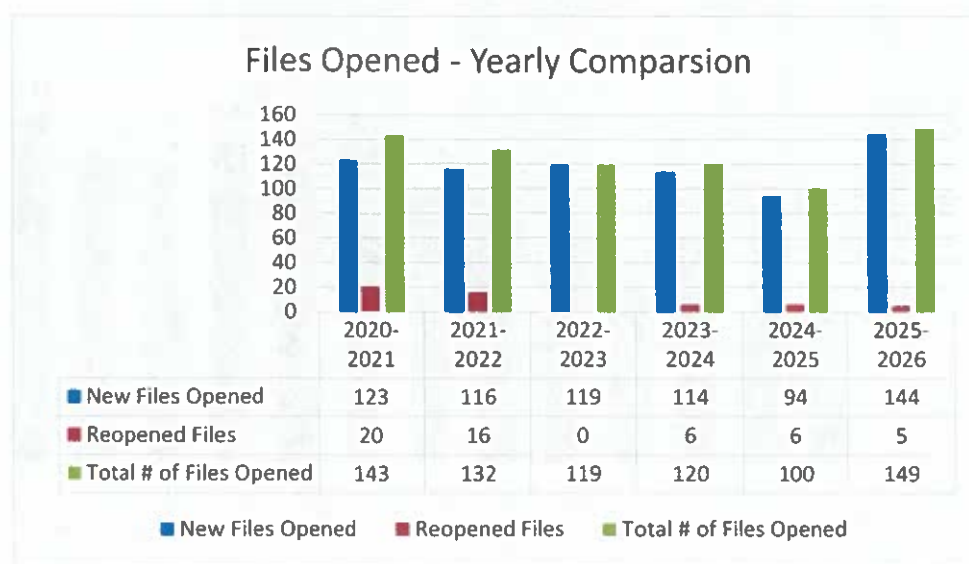
Chart 1 Active Files - Yearly Comparison



The review-to-close file process was implemented in 2019 and has played a crucial role in the accuracy of the number of active files. This process involves a thorough examination of each file to determine its status and the necessary steps to close it, ensuring that only relevant and ongoing cases remain active.

The HCD team defines an “Active Client” as a client file that the HCD Team is actively involved in and whom we are making decisions on their behalf within a designated timeframe. Inactive timeframe guidelines were developed and are used to close files after a period of inactivity or no response from service provider. The HCD audits each client file yearly to ensure accuracy in “Active Client” files.

At year end, March 31, 2026, HCD had 600 open client files, this reflects an increase of 20% (498) from 2023-2024 and 16% (519) when compared to 2024-2025.

Graph 2 New Files Opened – Yearly Comparison**Table 2** Open and Closed Files- Yearly Overview

Client Files	Q1	Q2	Q3	Q4	Year Total
Opened in Quarter	30	35	39	45	149
Closed in Quarter	-15	-18	-15	-20	-68
Quarter End Balance	534	551	575	600	

Files are closed due to client death, inactivity, client regaining capacity, a PD being discovered/written, or a SDM coming forward.

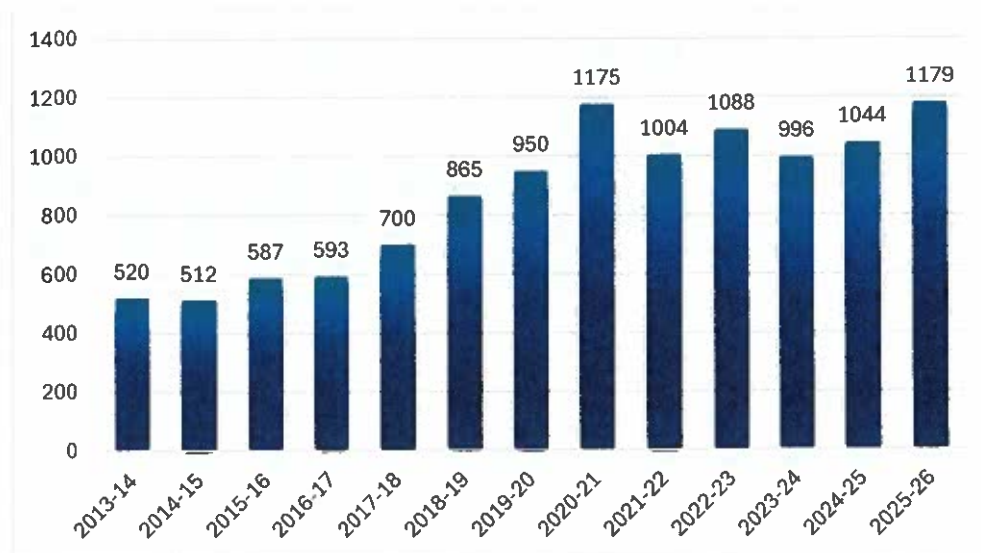
Section 2 Referrals

In 2025-2026 A total of 1179 referrals were received.

- 822 referrals under PDA (70%)
- 225 referrals under HA (19%)
- 132 referrals under IPTA (11%)

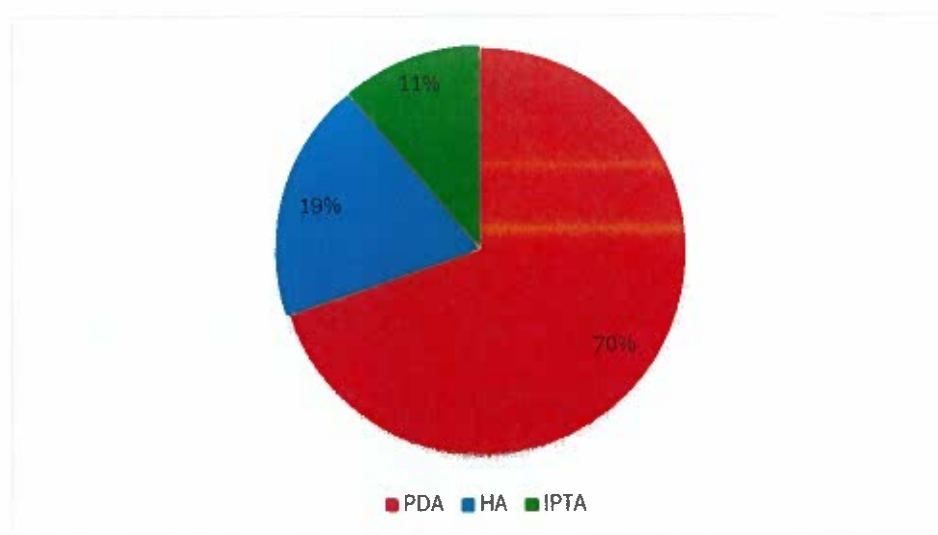
Table 3 Referrals Received – Yearly Comparison

Legislation	2022-2023	2023-2024	2024-2025	2025-2026
<i>Personal Directives Act</i>	833	714	755	822
<i>Hospitals Act</i>	154	206	201	225
<i>Involuntary Psychiatric Treatment Act</i>	101	76	88	132
Total	1088	996	1044	1179

Chart 3 Referrals Received – Yearly Comparison

Table 4 Referrals by Legislation – Quarterly Overview

Most referrals (70%) were under the *Personal Directives Act*, consistent with previous years.

Quarter	Q1	Q2	Q3	Q4	Total	%
PDA	207	217	192	206	822	70%
HA	61	59	64	41	225	19%
IPTA	28	29	30	45	132	11%
Total	296	305	286	292	1179	100%

Chart 4 Referrals By Legislation – Yearly Overview


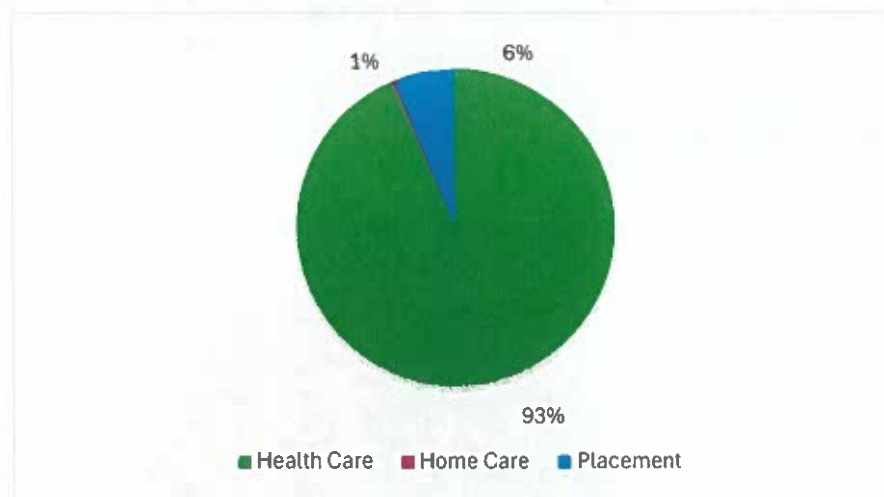
2.2 Referrals under the *Personal Directives Act*

Referrals under the *Personal Directives Act* include health care, home care, and placement to a continuing care home. In 2025-26, a total of 822 referrals were received under the PDA this fiscal year which is an increase of 9% when compared to the annual total of 755 PDA referrals received in the previous fiscal year. PDA referrals increased despite proactive measures to incorporate anticipated consents for vaccines and foot care into annual consents. We will continue to proactively identify opportunities to include anticipated public health initiatives, as appropriate.

Table 5 PDA Referrals - Quarterly Overview

PDA	Q1	Q2	Q3	Q4	Total	%
Health Care	198	201	178	191	768	93%
Home Care	1	0	1	0	2	1%
Placement	8	16	13	15	52	6%
Totals	207	217	192	206	822	100%

Chart 5 PDA Referrals – Yearly Overview



2.3 Referrals under the *Hospitals Act* and *Involuntary Psychiatric Treatment Act*

Hospitals Act referrals include recommendations for medical and surgical treatments. In the fiscal year ending March 31, 2026, HCD received 225 referrals under the *Hospitals Act* an increase of 12% when compared to the annual total of 201 HA referrals received in the previous fiscal year.

Involuntary Psychiatric Treatment Act referrals include recommendations for psychiatric treatment in hospital and community treatment orders. In the fiscal year ending March 31, 2026, HCD received 132 referrals under the *Involuntary Psychiatric Treatment Act*, an increase of 50% when compared to last year (88). These files are typically more complex and require review by 2 HCD staff for all IPTA referrals.

The provincial IPTA Advisory Committee meets quarterly to review common issues and brainstorm solutions within the IPTA framework. This committee is specifically mandated to:

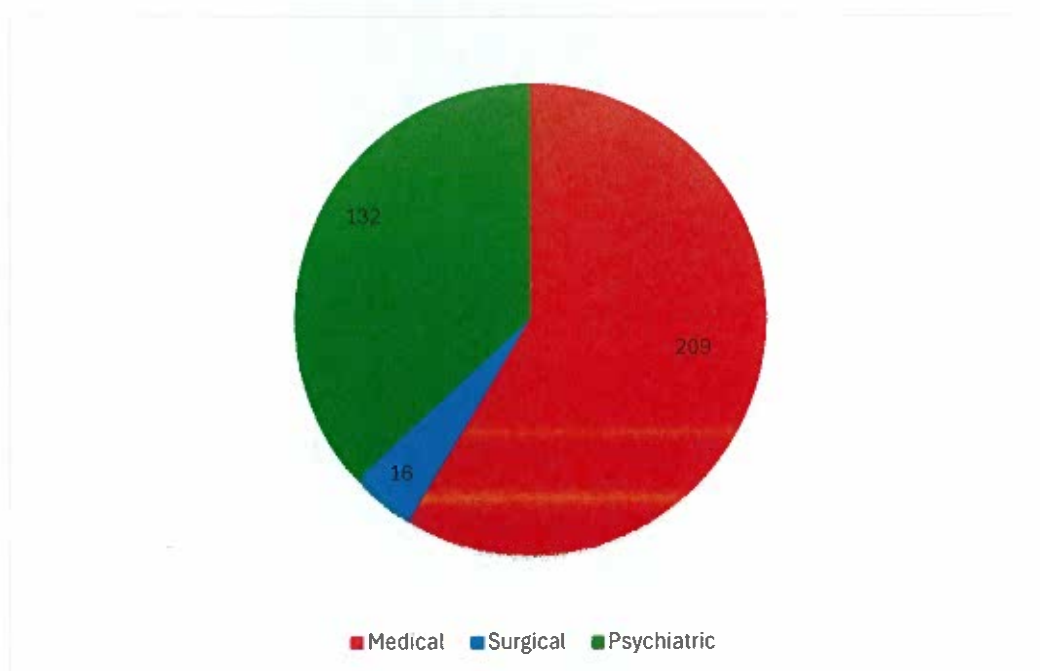
- articulate a collective vision for the IPTA process, including the outcomes that the process is intended to achieve.
- create a Results Based Management Framework which will articulate the intended outcomes and identify the key indicators that will assist to monitor the impact of the IPTA process and subsequent improvements.
- inform operational-level changes by recommending policy and practice changes to be implemented by IPTA stakeholder services.

Table 6 HA and IPTA Referrals – Yearly Overview

HA	Q1	Q2	Q3	Q4	Totals
Medical	56	55	60	38	209
Surgical	5	4	4	3	16
Total	61	59	64	41	225

IPTA	Q1	Q2	Q3	Q4	Total
Psychiatric	28	29	30	45	132

Chart 6 HA and IPTA Referrals – yearly overview

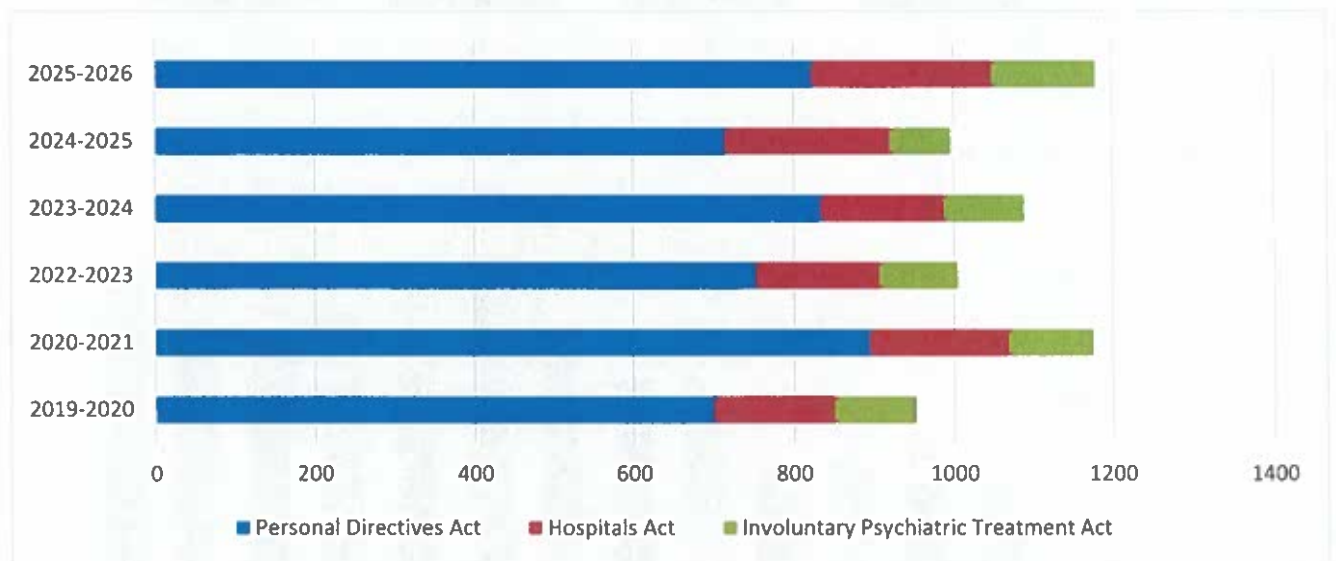


2.4 Quarterly Referral Comparisons

Table 7 Total Quarterly Referrals by type

Referral Type	Q1	Q2	Q3	Q4	Total	%
Health Care	198	201	178	191	768	65%
Home Care	1	0	1	0	2	1%
Placement	8	16	13	15	52	4%
Medical	56	55	60	38	209	18%
Surgical	5	4	4	3	16	1%
Psychiatric	28	29	30	45	132	11%
Total Yearly Referrals	296	305	286	292	1179	100%

Chart 7 Total Yearly Referrals by type



2.5 Referrals by Month

The average number of referrals received each month in 2025-26 was 98, compared to 87 in 2024-25. June 2025 had the most referrals at 116 and November 2025 had the fewest number of referrals at 78.

Chart 8 Referrals by Month and Legislation

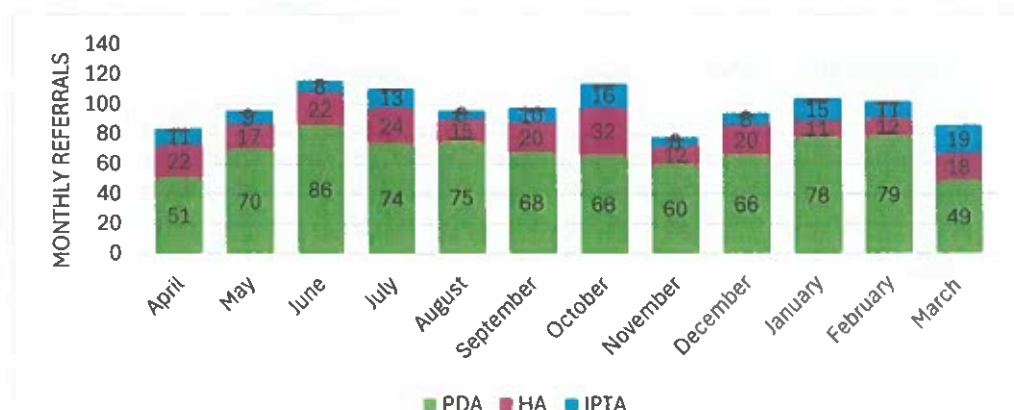
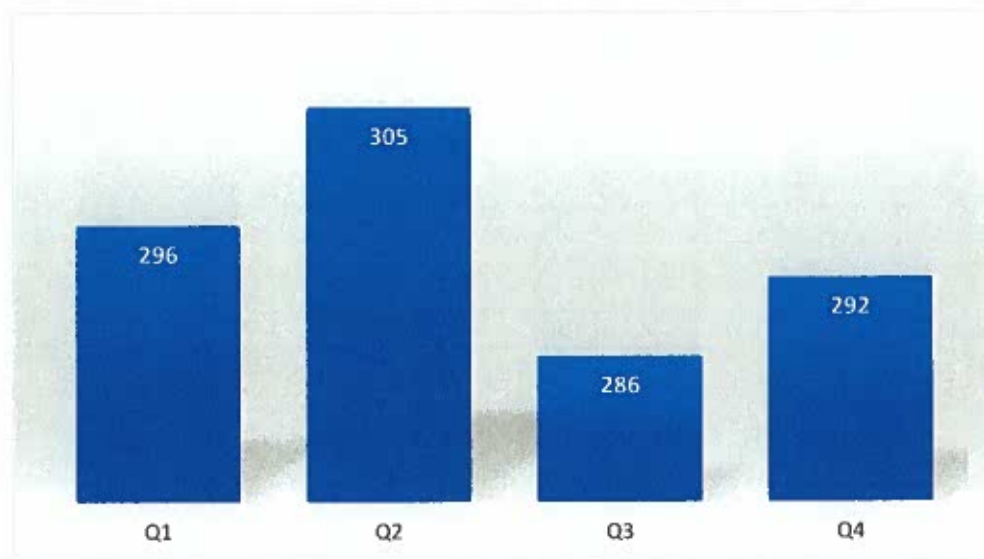


Chart 9 Referrals by Quarter**Chart 10 Yearly comparison of total referrals**

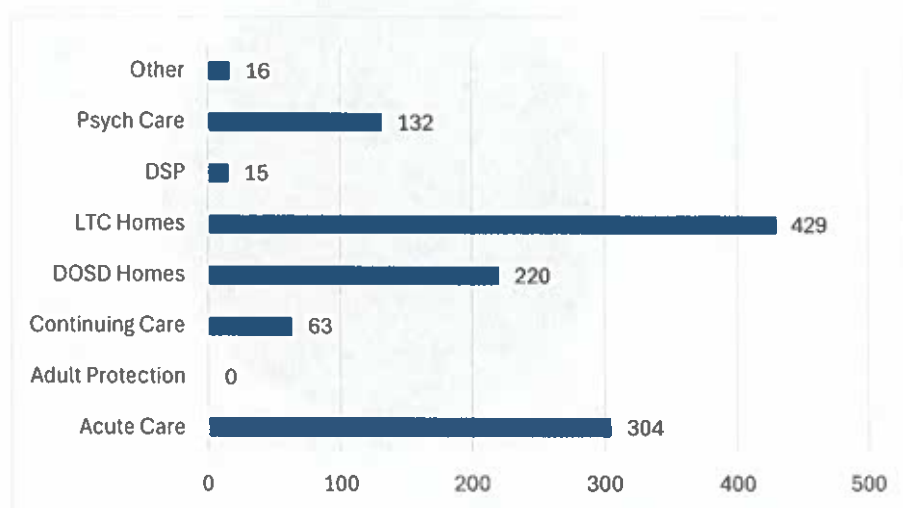
2.6 Referrals by Source

Referrals originate from various service provider sources, including hospitals, licensed homes under Departments of Opportunities and Social Development (DOSD) and Seniors and Long-term Care (DSLTC), Adult Protection Services, Care Coordination and Placement Services (NSHA) and the Disability Supports Program (DSP). 'Other' sources include primary health care professionals in the community, e.g., dentists, general practitioners.

Table 8 Referrals by Source

Referral Source	Q1	Q2	Q3	Q4	Total	%
Acute Care	81	83	80	60	304	26%
Adult Protection	0	0	0	0	0	0%
Cont. Care	10	16	17	20	63	5%
DOSD Home	55	65	46	54	220	19%
LTC Home	108	108	106	107	429	37%
DSP	8	2	4	1	15	1%
Psych Care	28	29	30	45	132	11%
Other	6	2	3	5	16	1%
Total	296	305	286	292	1179	100%

Chart 11 Referrals by Source



Referrals by Geographic Area

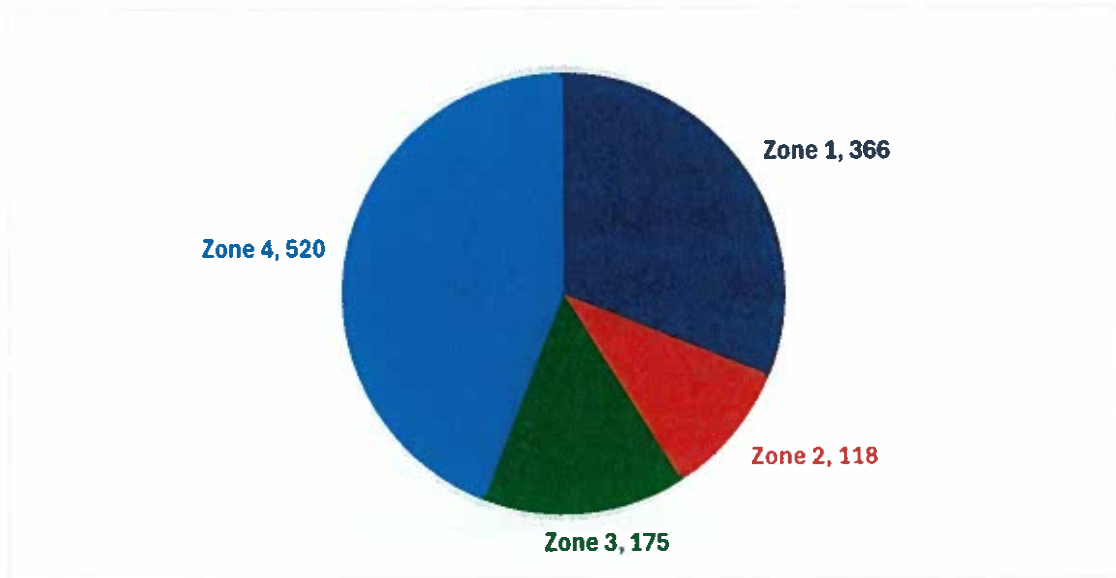
The Nova Scotia Health Authority (NSHA) is divided into four geographic zones:

- Zone 1 (Western);
- Zone 2 (Northern);
- Zone 3 (Eastern); and
- Zone 4 (Central).



Table 9 Yearly Referrals by NSHA Zone

Referrals by Zones	Q1	Q2	Q3	Q4	Total	%
Zone 1 (Western)	83	110	81	92	366	31%
Zone 2 (Northern)	25	30	40	23	118	10%
Zone 3 (Eastern)	53	51	29	42	175	15%
Zone 4 (Central)	135	114	136	135	520	44%
Total	296	305	286	292	1179	100%

Chart 12 Yearly Referrals by NSHA Zone

2.7 Invalid, Withdrawn, & Declined Referrals

Referrals that do not fall within our legislative authority or when additional requested information is not received by the provided deadline are marked “Invalid”. The service provider is informed via telephone or fax. Examples include referrals for Designated Support Persons, visitors, or social outings.

Referrals where the service provider determines the client has capacity for the decision at hand or finds a higher ranking SDM are marked “Withdrawn”.

Referrals that are determined not to be in the client’s best interest are responded to with a letter explaining that we do not consent to the proposed treatment. These referrals are marked as “Declined”. Examples of declined consents are sharing of information, restraints, or room changes.

126 (11%) referrals of the 1179 received in the 2025-2026 fiscal year were marked Invalid, Withdrawn or Declined. The large number of withdrawn/invalid referrals were related to requests for consent that had already been provided. We encourage service providers to check consent letter before calling.

Table 10 Invalid, Withdrawn & Declined Referrals

Invalid/Withdrawn Referrals	Q1	Q2	Q3	Q4	Total
Invalid	31	34	36	22	123
Withdrawn	1	0	0	1	2
Declined	0	0	1	0	1
Total Referrals for Quarter	32	34	37	23	126

2.8 Decisions

In the 2025-2026 fiscal year, HCD made 6643 decisions, an overall increase of 22% when compared to the previous year with 5448 decisions. 70% were made under *Personal Directives Act*, 19% of decisions were made under the *Hospitals Act*, and 11% were made under *Involuntary Psychiatric Treatment Act*. Significant increases in HA (12%) and IPTA (50%) referrals were noted this year.

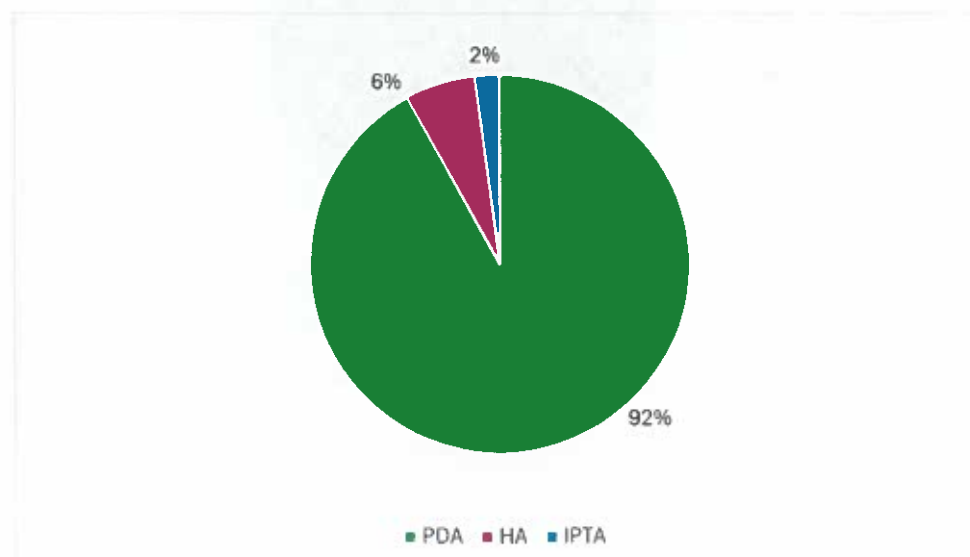
Table 11 Total Decisions - Yearly Comparison

Yearly Decisions	2024-2025	2025-2026
# of Decisions	5448	6643
% Change		Increase 22%

Table 12 Decisions by Legislation - Quarterly Overview

Legislation	Q1	Q2	Q3	Q4	Total	%
PDA	1420	1292	1535	1868	6115	92%
HA	97	101	120	77	395	6%
IPTA	28	29	30	46	133	2%
Total	1545	1422	1685	1991	6643	100%

Chart 13 Decisions by Legislation



2.9 Decision Levels

Each decision is categorized as Level 1, Level 2 or Level 3 based on the degree of risk to the client with Level 3 decisions having the most risk/restriction. A supporting guide has been developed to further clarify decision levels and expectations.

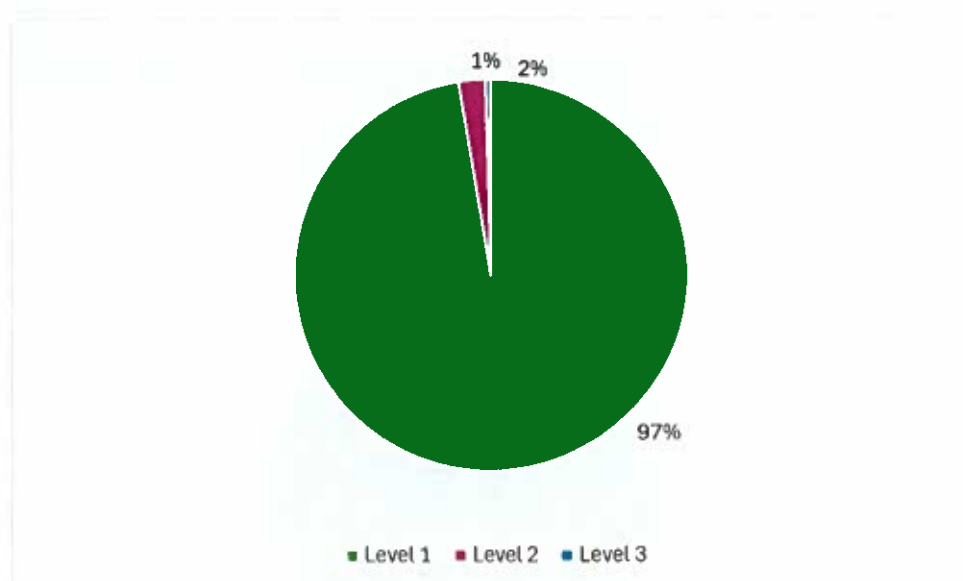
In 2025-2026 HCD entered 6643 decisions, 97% (6468) were Level 1, 2% (145) were Level 2 and the remaining 1% (30) were Level 3 decisions.

- 6468 decisions were Level 1 (97%)
- 145 decisions were Level 2 (2%)
- 30 decisions were Level 3 (1%)

Table 13 Decisions by Level – Quarterly Overview

Decision Level	Q1	Q2	Q3	Q4	Total	%
Level 1	1500	1380	1647	1941	6468	97%
Level 2	34	36	35	40	145	2%
Level 3	11	6	3	10	30	1%
Total	1545	1422	1685	1991	6643	100%

Chart 14 Total Decisions by level



Level 3 Decisions

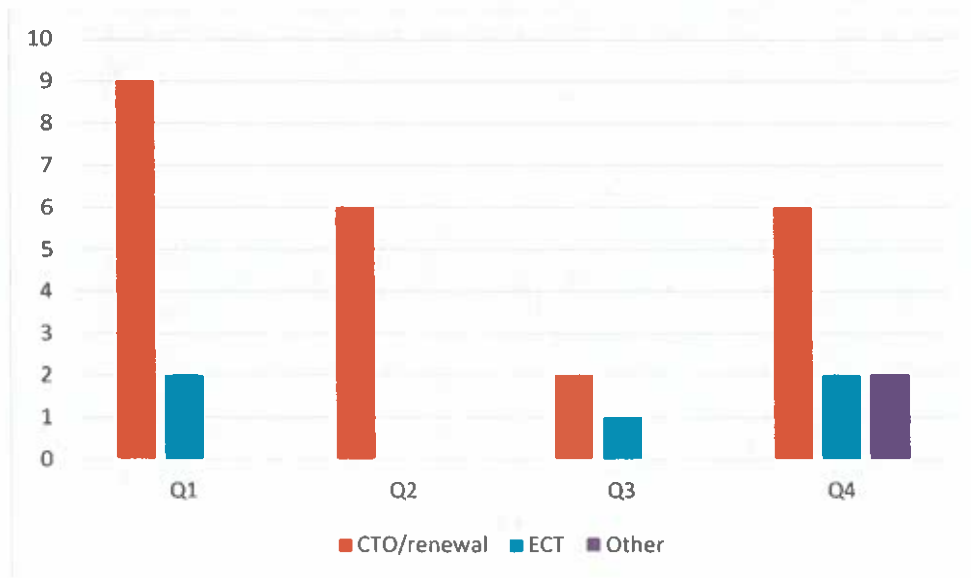
There were 30 Level 3 decisions made in 2025-2026, a decrease of 3% when compared to 31 Level 3 decisions in 2024-2025.

- Community Treatment Orders/Renewals/Amendments and Takeover
- Electroconvulsive Treatment
- Hysterectomy
- Bilateral salpingo-oophorectomy

Table 14 Level 3 Decisions 2025-2026

Level 3 Decision	Q1	Q2	Q3	Q4	Total
Community Treatment Orders and Renewals	9	6	2	6	23
Electroconvulsive Therapy	2	0	1	2	5
Hysterectomy	0	0	0	1	1
Bilateral salpingo-oophorectomy	0	0	0	1	1
Total	11	6	3	10	30

Level 3 Decisions 2025-2026



Section 3 Statistical Summary

Summary Overview of Files Opened, Closed, Active Files, Referrals and Decisions.

Table 15 2025-2026 Yearly Overview

Activity	Q1	Q2	Q3	Q4	Totals
Files Opened	30	35	39	45	149
Files Closed	-15	-18	-15	-20	-68
Active Files at Quarter End	534	551	575	600	N/A
# of Referrals	296	305	286	292	1179
# of Decisions	1545	1422	1685	1991	6643

Section 4 Quality Indicators

4.1 Complaints

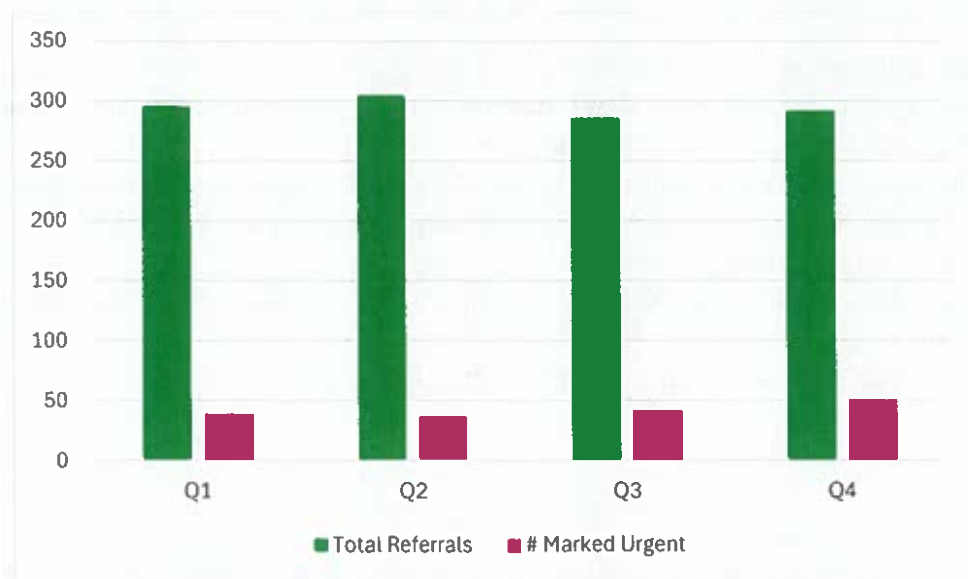
The 2025-2026 target was to have less than 3 formal complaints during the fiscal year. The HCD received no formal complaints during the fiscal year.

4.2 Response Times

100% of decision letters were issued within the established response time of 1 business day for “urgent” referrals and 3 business days for all other referrals, upon receipt of all relevant and required referral information. 167 of the 1179 referrals met the criteria for “urgent” referrals during the fiscal year which is 14% of referrals.

Table 16 Response Times Overview

Referrals	Q1	Q2	Q3	Q4	Totals	% of Referral	Response Times Met
Regular Referrals	257	269	244	242	1012	86%	100%
Urgent Referrals	39	36	42	50	167	14%	100%
Total Referrals	296	305	286	292	1179	100%	100%



Section 5 Project Overview

5.1 Health Care Division Disease/ Medication Library

The disease and medication libraries are resources that can be referenced anytime there are questions or uncertainties surrounding a specific condition or drug. There are a total of 28 diseases/illnesses and 21 medications completed so far that have been researched on credible online websites.

5.2 Clients in Care Report

The Clients in Care report was designed to have all fields completed including care plan, contact name, telephone number, and admission date for each client. This is an ongoing process due to client transfers, new placements, and new clients. An end-of-month review of the HCD Clients in Care Report will continue to promote the most up to date records for clients. This auditing process also provides an opportunity to ensure that HCD clients in care are up to date with Annual Consents. In addition, contact information is updated.

5.3 Decision Levels

The Health Care Decisions Division of the Public Trustee's Office is committed to providing informed consent for health Care, Home Care & Placement, Medical and Surgical Treatment and Psychiatric Treatment for Nova Scotians who do not have the capacity to make required decisions for themselves and who do not have a higher-ranking statutory substitute decision maker. Work is underway to further define the use of anti-psychotic medications and associated decision level to ensure consistency.

The Health Care Decisions Division uses a client-centered approach that is respectful of prior wishes, values, and beliefs, human rights, and freedoms, and in the client's best interests. If prior wishes are known the Health Care Decisions Division must act in accordance with the person's known prior capable wishes unless:

- Prohibited by law; or
- Technological changes or medical advances make prior expressed wishes inappropriate in a way that is contrary to the intention of the client; or
- Circumstances exist that would have caused the client to set out different instructions had the circumstances been known based on what is known of the client's values and beliefs and from any written or oral instruction; or
- It would have the effect of granting greater rights, access to services or privileges than would apply if the client had capacity.
- The previously expressed wish is not viable due to lack of funds etc.

The decision levels are as follows:

Level 1

Level 1 decisions have the least amount of risk to the client and may be completed by consultants.

Level 2

Level 2 decisions have moderate risk and must be completed by the Director, Health Care Decisions, or delegate or the Public Trustee or Acting Public Trustee.

Level 3

Level 3 decisions are considered the highest risk/restriction and must be completed by the Director, Health Care Decisions, the Public Trustee or Acting Public Trustee.

5.4 File Maintenance

Files opened that month from 1-5 years ago are pulled and manually reviewed in a monthly "review to close meeting." Each open file is reviewed in PAM2 to identify if it is eligible for a review. Each physical file undergoes a thorough review process and is then presented to the Director. The Director assesses whether the file meets the specific timeframe and circumstances required for closure. This ensures that all files are accurately evaluated and only those that fulfill the necessary criteria are closed. The policy was updated this year due to the significant number of re-opened IPTA files. The changes are as follows: IPTA: has been extended to 5 years. HA: The policy duration is now 1-2 years, PDA remains unchanged.

- 5 Years *IPTA*
- 1-2 Years *HA*
- 1 Year *PDA*

5.5 Monthly Statistical Overview

A monthly statistical report is created each month with a brief overview of trends. Information is then entered into the appropriate statistics tracking sheet.

5.6 Annual Policy Review

The Annual Policy Review was completed. The HCD team worked together to complete the annual review within the required timeframe. Each policy was reviewed and updated as necessary, with additional clarity and revisions incorporated where appropriate. The specific decision policy has been updated to include

hysterectomy and a bilateral salpingo-oophorectomy. The IPTA policy was updated to include efforts to collaborate with the patient on their treatment plans, if possible and in their best interest.

These updates aim to streamline the decision-making process and ensure comprehensive coverage and consistent approaches for time sensitive necessary medical procedures.

5.7 Administration Updates

An obituary search is conducted monthly to search for clients who have personal directives on file naming the Public Trustee as their delegate. It is understood that there is a low likelihood of HCD being contacted in the event of a client's death unless capacity is lost, and we have made decisions on their behalf. The obituary search is an important piece to ensure HCD closes these files when a death occurs. HCD opened 6 client files this fiscal year who named the Public Trustee as their requested delegate in a Personal Directive.

5.8 Involuntary Psychiatric Treatment Act (IPTA) Advisory Committee

The mandate of the (IPTA) Advisory Committee is to:

- Articulate a collective vision for the IPTA process, including the outcomes that the process is intended to achieve.
- Create a Results Based Management Framework which will articulate the intended outcomes and identify the key indicators that will assist in monitoring the impact of the IPTA process and subsequent improvements.
- Inform operational-level changes by recommending policy and practice changes to be implemented by IPTA stakeholder services.

The Group meets quarterly to review common issues and brainstorm solutions as a result of the revised IPTA forms and processes. Amendments to IPTA (Bill 120) were passed in April 2022 to modernize the Act. In addition to the formal reviews, consultations, and analysis of health administration data, a Charter challenge in Alberta illustrated areas where IPTA could be strengthened. Regulations, forms, processes, educational materials, and policies that clarified terms and strengthened operational procedures were developed. This work enhances the IPTA process so that it is more adaptable to the changing needs of vulnerable patients. New forms were developed and released in August 2024 and are now expected to be completed accurately and completely. There are still some issues with form completion and associated responsibilities and deadlines. There was no meeting held this quarter. Next IPTA advisory meeting is pending.

A recent IPTA Panel review noted that all SDMs, including the Public Trustee, must make treatment decisions in accordance with section 39 of the Act as follows:

39 (1) A substitute decision-maker shall, when making a decision in relation to psychiatric treatment and other related medical treatment,

(a) follow any clear and relevant instructions given by the patient while the patient had capacity, including instructions contained in the most recent personal directive made by the patient, unless

(i) the patient subsequently expressed a contrary wish while the patient still had capacity, or

(ii) the substitute decision-maker has reasonable and probable grounds to believe that following the patient's instructions would endanger the physical or mental health or safety of the patient or another person;

(b) in the absence of the instructions referred to in clause (a), act in accordance with the patient's current wishes unless the substitute decision-maker has reasonable and probable grounds to believe that to do so would endanger the physical or mental health or safety of the patient or another person;

(c) in the absence of the instructions referred to in clause (a) or the wishes referred to in clause (b), act in accordance with what the substitute decision-maker reasonably believes the wishes of the patient would be, based on what the substitute decision-maker knows of the values and beliefs of the patient; and

(d) in the absence of the instructions referred to in clause (a) or the wishes referred to in clause (b) and, where the substitute decision-maker is not able to determine in accordance with clause (c) what the wishes of the patient would be, act in the manner that the substitute decision-maker reasonably believes would best promote and protect the patient's best interests.

(2) When the substitute decision-maker is attempting to ascertain the patient's instructions, wishes, values and beliefs in order to make a decision, the substitute decision-maker shall

(a) consult with the patient;

(b) advise the patient of the options that are reasonably and practically available;

(c) encourage and facilitate the patient's participation in decision-making; and

(d) make reasonable efforts to consult with any persons who the substitute decision-maker has reason to believe may be familiar with the patient's instructions, wishes, values and beliefs.

(3) The substitute decision-maker shall ensure that the patient is informed of any significant decision, including a decision to give or refuse consent to treatment, made by the substitute decision-maker on the patient's behalf.

(4) Notwithstanding subsections (1) to (3), a substitute decision-maker may not give consent on behalf of an involuntary patient or a patient on a community treatment order to

(a) any treatment prescribed in the regulations as one to which a substitute decision-maker may not give consent; or

(b) any treatment prescribed in the regulations as one to which a substitute decision-maker may only give consent in certain circumstances or under certain conditions if the circumstances are not present or conditions are not satisfied.

This has caused us to reconsider our traditional approach, and we will collaborate with the client as much as possible, to determine if such contact is in the patient's best interest. Moving forward we will request the client be provided with our contact number and email for all involuntary admissions. We will attempt to collaborate with them prior to initial CTOs. We will monitor and evaluate this approach and the IPTA policy has been updated to reflect these changes.

5.9 NAPTAG Personal Decision-Making Network

The national group continues to meet quarterly to discuss common issues with a rotating chair. Operations and increase in workloads are common challenges for all provinces.

The national group meets quarterly to discuss common issues with a rotating chair. Operations and increase in workloads are common challenges for all provinces.

The last meeting was held on February 26, 2026, and the next meeting is booked for June 4, 2026.

5.10 Education Sessions

Three education sessions were provided this fiscal year by HCD.

Q1- There were no planned education sessions delivered in Q1. Education is ongoing as there are always new staff coming on board at facilities and there is a lot of one-to-one education of requirements for referrals.

Q2 - There were no formal education sessions planned in Q2 due to coverage priorities for service providers.

Q3 - Education for Zone 1 NSHA was provided on October 29, 2025, via TEAMS with approximately 160 clinical staff in attendance. There are 2 education sessions planned for Q4, one with Zone 3 and another with Nurse Practitioners.

Q4 - There were two information sessions provided in Q4 with CB NSHA on January 14, 2026. This was a joint session with Finance and was well received and attended, with positive feedback.

A joint information session was held for Nurse Practitioners with legal on January 23, 2026, to review the various acts and capacity assessment. This was very well attended and received.

Section 6 ACDMA & PDA Capacity Assessment Training

The *Adult Capacity and Decision-making Act* (ACDMA) came into effect on December 28th, 2017. Various accountabilities were assigned to the Public Trustee. Oversight of capacity assessment training and support for allied health professionals was delegated to the Director, Health Care Decisions and Capacity Assessment. The goal is to have an accurate roster of competent allied health professionals who are available to perform ACDMA capacity assessments throughout Nova Scotia. Responsibilities include advertising, screening, selection, coordination and facilitating standardized training. As well as providing ongoing assessor support, guidance, and collaborating with the Capacity Assessment Consultant Psychologist, as necessary. Screening and assessment worksheets and Special Population Guidelines have been drafted and trialed.

The ACDMA Review Committee has morphed into the Supported Decision-making Working Group. This was one of the recommendations from the review: *Nova Scotia should engage with a diverse group of stakeholders to examine options for recognizing formal supported decision-making arrangements in legislation.*

A kickoff Meeting was held on May 13, 2025. The focus of this working group is to oversee work to explore supported decision-making models in Nova Scotia. The group contains membership from several government departments, including Health and Wellness, Seniors and Long-term Care and Opportunities and Social Development, as well as the PT office.

The Statement of Work identified the need for a consultant who will be responsible for conducting the majority of the research which includes researching supported decision-making models, reviewing NS capacity laws, conducting engagements, and drafting recommendations. The Working Group was responsible for overseeing the workplan and providing feedback on draft reports. The final report will be reviewed at the next Supported Decision-making working group meeting on April 15, 2026.

6.1 ACDMA & PDA Allied Health Capacity Assessors

PDA - Form 1 Changes

Regulatory changes to the Personal Directives Regulations were implemented on October 23, 2025, allowing registered nurses, NPs, social workers, and occupational therapists to become qualified as capacity assessors after completing training. The PDA Form 1 was changed to reflect this change and posted to the PT website.

Inaugural PDA capacity assessment training was developed and delivered in Q3 for allied health professionals in line with the changes to the PDA regulations that now allow allied health professionals, with additional training, to conduct PDA capacity assessment. We now have a roster of 6 allied health professionals who can conduct these assessments. Conversations are underway with Nurse Practitioners as a plan to offer them PDA Capacity assessment training in underway, pending funding approval.

Refresher ACDMA capacity assessment training was also delivered in November 2025 and there are 7 allied health professionals who can conduct these capacity assessments. Ongoing collaboration and quality reviews of initial assessments are conducted by the consultant and director to support assessors.

Section 7 2026-2027 Work Plan

We are committed to continuous improvement, accountability, and responsive service to clients, service providers and partners.

Timely and High-Quality Service Delivery

The Division will continue to ensure timely and responsive management of referrals and provide consistent, best practice support to clients, service providers and partners.

Quality Assurance and Accountability

Robust quality assurance practices will be maintained through routine file audits, accurate data management, and regular review processes to support effective and consistent decision-making.

Workforce Support and Practice Excellence

Ongoing mentorship, guidance, and professional support will be provided to health consultants. Allied health professional capacity assessors will be supported, through best-practice-aligned oversight to promote consistency and quality reports.

Collaboration and Stakeholder Engagement

The Division will continue to collaborate with clients, service providers, advisory groups, and partners to support informed decision making.

Performance Monitoring and Reporting

Performance will be monitored through weekly and monthly statistical tracking coupled with quarterly and annual reporting, to support transparency and continuous improvement.

Operational Efficiency and Modernization

Efforts will continue to improve operational efficiency through reduced reliance on paper, increased use of electronic processes, and the development of practical tools and resources.

Education and System Support

Education and outreach regarding the role of the Health Care Decisions Division will be provided to support system understanding and appropriate referrals.

Governance and Policy Implementation

The division will continue to implement and uphold revised policies to ensure consistent practice aligned with legislative and regulatory requirements.

