

# NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended June 30, 2024

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## Statement outlining results, risks and significant changes in operations, personnel and programs.

### Introduction

This quarterly report has been prepared by management, as required by section 65.1 of the *Financial Administration Act*, and in the form and manner prescribed by the Treasury Board. This financial report should be read in conjunction with the [2024–25 Main Estimates](#). This quarterly report has not been subject to an external audit or review.

### Mandate and program activities

The National Battlefields Commission (the Commission), as manager of Battlefields Park, makes it possible for Canadians to enjoy the first national historic park in Canada and one of the most prestigious urban parks in the world. The Commission is responsible for the administration, management, conservation and promotion of the Battlefields Park (located in Quebec City) and manages funds allocated for these purposes. The Commission mandate originates from the *Act respecting the National Battlefields at Québec*, passed on March 17, 1908, and its amendments. The Commission is a departmental corporation under Schedule II of the *Financial Administration Act*. The Minister of Canadian Heritage is responsible for this organization.

The Commission has two program activities: Conservation and Promotion of heritage, and internal services. Additional information on the Commission's mandate, roles, responsibilities and programs can be found in the [2024–25 Departmental Plan](#).

### Basis of presentation

This quarterly financial report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Commission's spending authorities granted by Parliament and those used by the Commission in a manner consistent with the Main Estimates for the 2024–25 fiscal year.

This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

**NATIONAL BATTLEFIELDS COMMISSION**

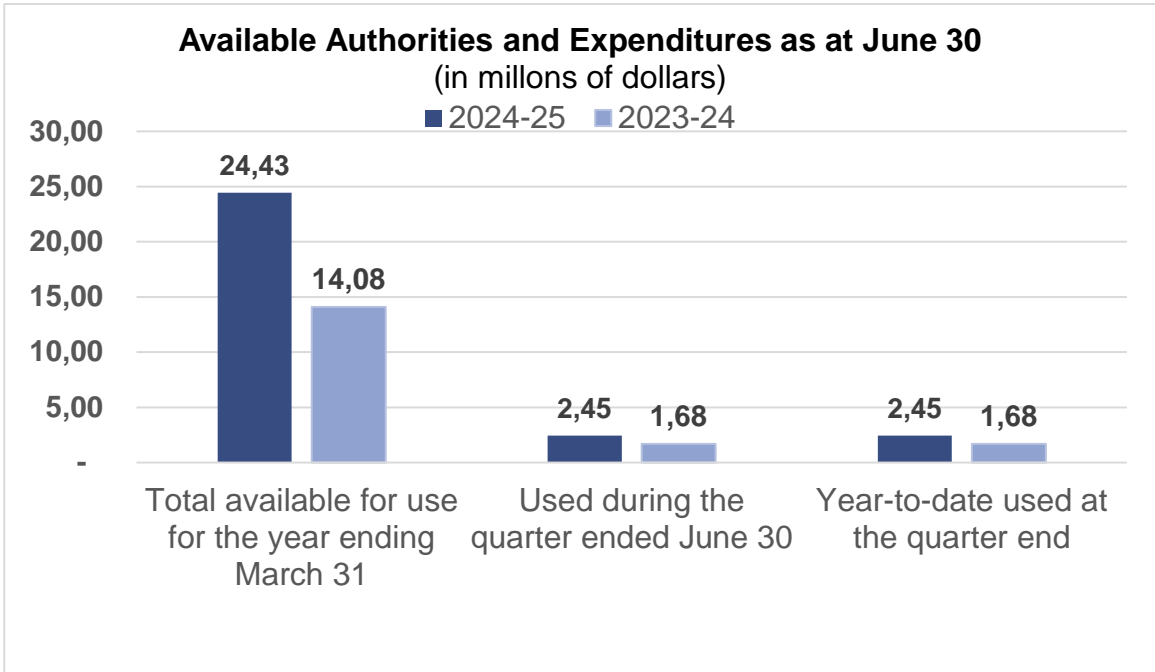
Quarterly financial report  
For the quarter ended June 30, 2024

The authority of Parliament is required before monies can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued. The Commission uses the full accrual method of accounting to prepare and present its annual departmental financial statements which are part of the departmental results reporting process. However, the spending authorities voted by Parliament are prepared on an expenditure basis of accounting.

**Highlights of fiscal quarter and fiscal year-to-date (YTD) results**

This section highlights the significant items that contributed to changes in authorities available for use for the year, as well as quarterly and year-to-date expenditures for the quarter ended June 30, 2024. The following graph provides an overview of variations in available authorities and expenditures. Additional details on these variations can be found in the following sections.



# NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended June 30, 2024

## Available Authorities and Expenditures as at June 30 in millions of dollars – Text version

Exercise	2024-25	2023-24
Total available for use for the year ending March 31	24,43	14,08
Used during the quarter ended June 30	2,45	1,68
Year-to-date used at the quarter end	2,45	1,68

### Variance in authorities

As at June 30, 2024, the Commission's total authorities available for fiscal year 2024–25 increased by \$10,35M compared with the same quarter last year, from \$14,08M to \$24,43M, an increase of 74% for the first quarter. This increase is a combination of the following:

- Funds of \$9.97M intended for critical operational needs regarding asset maintenance;
- A variance in authorities of \$0.38M for Personnel and benefits.

Temporary authorities of \$2.20M as a contribution toward Payments in Lieu of Taxes for federal assets (PILT) are the same for both fiscal years.

Statement of authorities as at June 30 (in thousands of dollars)	2025–24			2023–24			Variance		
	Total available for use for the year ended March 31, 2025	Used during the quarter ended June 30, 2024	Year-to-date used at quarter-end	Total available for use for the year ended March 31, 2024	Used during the quarter ended June 30, 2023	Year-to-date used at quarter-end	Total available	Used during the quarter	Year-to-date used
Program expenditures	21,702	2,266	1,266	11,338	1,494	1,494	10,364	772	772
Contributions to employee benefit plans	732	183	183	745	186	186	(13)	(3)	(3)
Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	2,000	-	-	2,000	-	-	-	-	-
<b>Total authorities</b>	<b>24,434</b>	<b>2,448</b>	<b>2,448</b>	<b>14,083</b>	<b>1,680</b>	<b>1,680</b>	<b>10,351</b>	<b>768</b>	<b>768</b>

# NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended June 30, 2024

## Variance in expenditures

Compared with the previous year, total expenditures recorded at the end of the quarter ended June 30, 2024 increased by \$0,77M, from \$1.68M to \$2,45M, an increase of 46 %. These expenditures represent 10% of authorities available compared with 12 % as at June 30, 2023.

The increase in the object 'Repair and maintenance services' of \$0.36 million is caused by the progress of multiple projects to maintain various assets, including security and consolidation of a cliff and the completion of work on a walkway leading to the Plains of Abraham Museum. Major investments in maintaining the Commission's assets are spent and managed via mandates given to Public Services and Procurement Canada (PSPC).

Another significant variation is in the standard object 'Personnel', with an increase of \$0.45M. These are disbursements linked to the signing of a new collective agreement with workers in June 2024.

The balance is a decrease of \$0.04 million of other expenditures spent in the normal course of operations.

Expenditures by standard object	2024-25			2023-24			Variance		
	Planned for the year ending March 31, 2025	Expended during the quarter ended June 30, 2024	Year-to-date used at quarter-end	Planned for the year ended March 31, 2024	Expended during the quarter ended June 30, 2023	Year-to-date used at quarter-end	Planned for the year	Expended during the quarter	Year-to-date used
Personnel	6,034	1,370	1,370	5,648	919	919	386	451	451
Transportation and communications	120	21	21	120	31	31	-	(10)	(10)
Information	290	76	76	290	79	79	-	(3)	(3)
Professional and special services	3,804	262	262	1,000	305	305	2,804	(43)	(43)
Rentals	80	17	17	80	19	19	-	(2)	(2)

## NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended June 30, 2024

Repair and maintenance services	10,056	447	447	1,056	87	87	9,000	360	360
Utilities, materials and supplies	500	234	234	500	205	205	-	29	29
Acquisition of land, buildings and works	150	-	-	150	-	-	-	-	-
Acquisition of machinery and equipment	500	21	21	500	34	34	-	(13)	(13)
Transfer payments	-	-	-	-	-	-	-	-	-
Other subsidies and payments	2,900	-	-	4,739	1	1	(1,839)	(1)	(1)
<b>Total expenditures</b>	<b>24,434</b>	<b>2,448</b>	<b>2,448</b>	<b>14,083</b>	<b>1,680</b>	<b>1,680</b>	<b>10,351</b>	<b>768</b>	<b>768</b>

### Risks and uncertainties

The main financial risk for the Commission is not reaching its projected revenue target from parking, interpretive activities and admissions to the Plains of Abraham Museum. At the end of the first quarter of its financial years, it is never able to predict that it will reach the estimated level of income.

Other risks and uncertainties assumed by the Commission and management strategies adopted to address them include:

- Poor weather, economic and social conditions:
  - Promotional efforts to increase and diversify clientele, despite restrictions related to social media ads;
  - Development of new partnerships.
- Budgetary constraints related to operating expenditures:
  - Strict budget control
  - Review of funding structure
  - Strengthen relationships with stakeholders in the budget process.
- Accidents in the park and damage to Commission property:

## NATIONAL BATTLEFIELDS COMMISSION

Quarterly financial report

For the quarter ended June 30, 2024

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- High quality general maintenance of the premises
- Regular repair work
- Field prevention and security patrols.
  
- Imbalance between historic and urban park uses:
  - Rigorous analysis of all land use requests under the Land Use Policy to ensure that users can enjoy the park without undue interference or externally organized activities,
  - Support for activities organized by the Commission that relate to its mandate,
  - Strict monitoring of the Park to ensure site compliance.
  
- Environmental consequences and disturbance to users during construction work in and around the park:
  - Constant monitoring during construction.
  - Regular meetings with relevant authorities,
  - Implementation of mitigation measures to protect the park and reduce disturbance to users.

### Significant changes in relation to operations, personnel and programs

No significant changes related to operations, personnel or programs occurred in the first quarter of 2024–25.

### Approval by senior officials

Approved by:

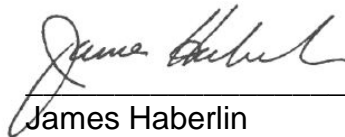


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Annie Talbot

Secretary and CEO

August 27, 2024



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James Haberlin

Deputy Chief Financial Officer

August 27, 2024