The National Battlefields Commission

Quarterly Financial Report

For the quarter ended September 30, 2025

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represented by the Minister of Canadian Identity and Culture
and Minister responsible for Official Languages, 2025
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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 2025–26 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 Identity and Culture and Minister responsible for Official Languages 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 2025–26 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 2025–26 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.

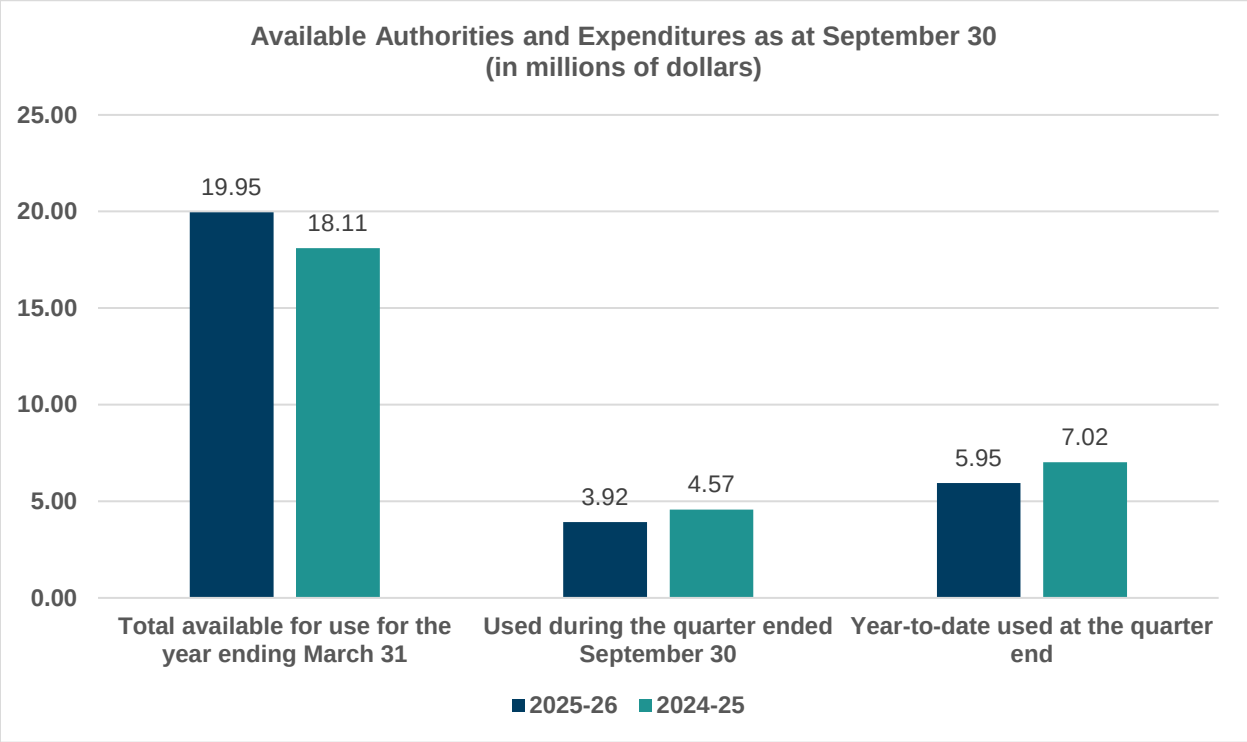
The authority of Parliament is required before monies can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

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 September 30, 2025. 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.



Available Authorities and Expenditures as at September 30, in millions of dollars – Text version

Exercice	2025-26	2025-24
Total available for use for the year ending March 31	19.95	18.11
Used during the quarter ended September 30	3.92	4.57
Year-to-date used at the quarter end	5.95	7.02

Variance in authorities

As of September 30, 2025, the Commission's total authorities available for fiscal year 2025–26 increased by $1.84 million compared with the same quarter last year, from $18.11 million to $19.95 million, an increase of 10 %. This variance is a combination of the following:

- An upward variation of $3.82 million for the funding of asset maintenance projects carried out over two fiscal years, namely $3.07 million in 2024-25 and $6.89 million in 2025-26. In 2024-25, $9.96 million had been granted, but $6.89 million had to be deferred to 2025-26 due to delays in the planning of the roof replacement work at the Plains of Abraham Museum and the refurbishment of the greenhouses, all under the management of Public Services and Procurement Canada (PSPC);
- A decrease of $2.2 million for temporary authorizations obtained in 2024-25 for Payments in Lieu of tax (PILT); as of September 30, 2025, these authorizations had not yet been renewed;
- An increase of $0.14 million attributable to operating budget carryovers from one fiscal year to the next;
- An increase of $0.08 million for employee benefit plans.

Statement of authorities as at September 30 (in thousands of dollars)	**2025–26**			**2024–25**			**Variance**		
	Total available for use for the year ended March 31, 2026	**Used during the quarter ended September 30, 2025**	**Year-to-date used at quarter-end**	**Total available for use for the year ended March 31, 2025**	**Used during the quarter ended September 30, 2024**	**Year-to- date used at quarter-end**	**Total available**	**Used during the quarter**	**Year-to-date used**
Program expenditures	**17.140**	3.716	5.544	**15.374**	4.384	6.649	**1.766**	(668)	(1.105)
Contributions to employee benefit plans	**811**	203	406	**732**	183	366	**79**	20	40
Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	**2.000**	-	-	**2.000**	-	-	**-**	-	-
Total authorities	**19.951**	3.919	5.950	**18.106**	4.567	7.015	**1.845**	(648)	(1.065)

Variance in expenditures

Compared with the previous year, total expenditures recorded at the end of the quarter ended September 30 decreased by $1,06 million, from $7.01 million to $5.95 million, a decrease of 18 %. These expenditures represent 30 % of available authorities compared with 39% as at September 30, 2024. This net decrease is a combination of the following:

- The main downward variation is $0.95 million in the object 'Repair and maintenance services'; in the first two quarters of the previous fiscal year, significant payments had been made for the completion of work to consolidate a cliff, for the repair of an alley leading to the Plains of Abraham Museum and for the development of Cap Diamant for the installation of two new indigenous public artworks.
- Another downward variation is $0.47 million in the object ‘Acquisition of machinery and equipment’ item, because in 2024-25, disbursements were made to acquire one of the public artworks.
- These variations are offset by a $0.62 million increase in the object ‘Acquisition of Land, Buildings and Works’, representing investments in 2025–26 for the replacement of the Plains of Abraham Museum roof and the refurbishment of the greenhouses. These maintenance works for the Commission’s assets are expenditures through contracts awarded by Public Services and Procurement Canada (PSPC).
- Also, during the first quarters of 2024-25, the Commission incurred significant costs for the development of a new website, which explains the $0.22 million decrease in the object ‘Information’
- The residual downward variation of $0.04 million is explained by changes in several items in the normal course of operations.

Expenditures by standard object	2025-26			2024-25			Variance		
	Planned for the year ending March 31, 2026	Expended during the quarter ended September 30, 2025	Year-to-date used at quarter-end	Planned for the year ended March 31, 2025	Expended during the quarter ended September 30, 2024	Year-to-date used at quarter-end	Planned for the year	Expended during the quarter	Year-to-date used
Personnel	**6.310**	1.840	3.142	**6.034**	1.602	5.972	**276**	238	170
Transportation and communications	**150**	33	54	**120**	69	90	**30**	(36)	(36)
Information	**500**	97	163	**290**	305	381	**210**	(208)	(218)
Professional and special services	**2.000**	636	930	**3.804**	768	1.030	**(1.804)**	(132)	(100)
Rentals	**200**	56	88	**80**	58	75	**120**	(2)	13
Repair and maintenance services	**1.331**	314	409	**3.728**	914	1.361	**(2.397)**	(600)	(952)
Utilities, materials and supplies	**1.000**	268	448	**500**	323	557	**500**	(55)	(109)
Acquisition of land, buildings and works	**5.000**	622	624	**150**	-	-	**4 850**	622	624
Acquisition of machinery and equipment	**500**	12	51	**500**	502	523	**-**	(490)	(472)
Transfer payments	**-**	-	-	**-**	-	-	**-**	-	-
Other subsidies and payments	**2.960**	41	41	**2.900**	26	26	**60**	15	15
Total expenditures	**19.951**	**3.919**	**5.950**	**18.106**	**4.567**	**7.015**	**1.845**	**(648)**	**(1.065)**

Risks and uncertainties

The main financial risk for the Commission is not reaching its projected revenue target from parking, interpretation activities, and admissions to the Plains of Abraham Museum. At the end of the second quarter of the fiscal year, it is not in a position to announce that it will exceed the expected revenues. 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,
  - Development of new partnerships.
- Budgetary constraints related to operating expenditures:
  - Strict budget control,
  - Review of funding structure,
  - Strengthening of relationships with stakeholders in the budget process.
- Accidents in the park and damage to Commission property:
  - 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 disturbances 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

The only significant change related to activities, personnel or programs that took place during the second quarter of 2025-26 was the appointment of the Secretary & CEO.

Approval by senior officials

Approved by:

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Lise Moreau Secretary and CEO	James Haberlin Deputy Chief Financial Officer

October 29, 2025