



Future-Oriented Condensed Statement of Operations (Unaudited)

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For the year ending March 31

(in dollars)	Forecast Results 2025-26	Planned Results 2026-27
Expenses		
Accessibility Standards	16,208,630	16,008,069
Internal Services	6,483,254	6,389,612
Net cost of operations before government funding and transfers	22,691,884	22,397,681
The accompanying notes form an integral part of the future-oriented statement of operations.		

1. Methodology and Significant Assumptions

The Future-Oriented Financial Statement of Operations has been prepared based on government priorities and departmental plans as described in the Departmental Plan.

The information in the forecasted results for fiscal year 2025-26 is based on actual results as at January 15, 2026 and on forecasts for the remainder of the fiscal year. Forecasts have been made for the planned results for the 2026-27 fiscal year.

The main assumptions underlying the forecasts are as follows:

- The Organization's activities will remain substantially the same as in the previous year.
- Expenses and revenues, including the determination of amounts internal and external to the government, are based on experience. The general historical pattern is expected to

continue.

These assumptions are adopted as at January 15, 2026.

2. Variations and Changes to the Forecast Financial Information

Although every attempt has been made to forecast final results for the remainder of 2025-26 and for 2026-27, actual results achieved for both years are likely to differ from the forecast information presented, and this variation could be material.

Factors that could lead to material differences between the Future-Oriented Statement of Operations and the historical statement of operations include:

- the timing and the amount of acquisitions and disposals of property, plant and equipment, which may affect gains, losses and amortization expense;
- the implementation of new collective agreements;
- other changes to the operating budget, such as new initiatives or technical adjustments later in the fiscal year.

After the Departmental Plan is tabled in Parliament, the Organization will not be updating the forecasts for any changes in financial resources made in ensuing supplementary estimates. Variances will be explained in the Departmental Results Report.

3. Summary of Significant Accounting Policies

The Future-Oriented Statement of Operations has been prepared using Government of Canada accounting policies that came into effect for the 2024-25 fiscal year and is based on Canadian public sector accounting standards. The presentation and results using the stated

accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

a. Expenses

Transfer payments are recorded as an expense in the year the transfer is authorized, and all eligibility criteria have been met by the recipient.

Other expenses are generally recorded when goods are received or services are rendered and include expenses related to personnel, professional and special services, repair and maintenance, utilities, materials and supplies, as well as amortization of tangible capital assets. Provisions to reflect changes in the value of assets or liabilities, such as provisions for bad debts, loans, investments and advances and inventory obsolescence, as well as utilization of inventories and prepaid expenses, and other are also included in other expenses.

4. Parliamentary Authorities

The Organization is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the Organization differs from financial reporting according to generally accepted accounting principles because authorities are based mainly on cash flow requirements. Items recognized in the Future-Oriented Statement of Operations in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the Organization has different net cost of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of Net cost of operations to requested authorities

(in dollars)	Forecast Results 2025-26	Planned Results 2026-27
Net cost of operations before government funding and transfers	22,691,884	22,397,681

(in dollars)	Forecast Results 2025-26	Planned Results 2026-27
Adjustments for items affecting net cost of operations but not affecting authorities:		
Amortization of tangible capital assets	(415,141)	(465,141)
Decrease (increase) in employee future benefits	76,765	(1,456)
Decrease in vacation pay and compensatory leave	9,161	4,505
Services provided without charge by other government departments	(582,544)	(594,195)
Total items affecting net cost of operations but not affecting authorities	(911,759)	(1,056,287)
Adjustments for items not affecting net cost of operations but affecting authorities:		
Increase (decrease) in prepaid expenses	(564)	500
Acquisitions of tangible capital assets	71,051	25,063
Total items not affecting net cost of operations but affecting authorities	70,487	25,563
Requested authorities forecasted to be used	21,850,612	21,366,957

(b) Authorities provided/requested

(in dollars)	Forecast Results 2025-26	Planned Results 2026-27

(in dollars)	Forecast Results 2025-26	Planned Results 2026-27
Authorities requested		
Vote 1 - Program expenditures	12,342,923	11,786,820
Vote 5 - Grants & Contributions	8,500,000	8,500,000
Statutory amounts	1,007,689	1,080,137
Total authorities provided/requested	21,850,612	21,366,957
Less: Estimated unused authorities and other adjustments	-	-
Requested authorities forecasted to be used	21,850,612	21,366,957