



Quarterly Financial Report For the Quarter Ended June 30, 2025

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The publication is available in HTML format at <https://accessible.canada.ca/reports/2025-2026-quarterly-financial-report-quarter-1>

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

Introduction

This Quarterly Financial Report (QFR) is prepared by management as required by section 65.1 of the *Financial Administration Act* (<https://laws-lois.justice.gc.ca/eng/acts/f-11/fulltext.html>). It should be read in conjunction with the 2025-26 Main Estimates.

Authority, mandate and programs

When the *Accessible Canada Act* became law in July 2019, it created the Canadian Accessibility Standards Development Organization. In January 2020, the organization adopted the title Accessibility Standards Canada because it is easier to remember and also follows Treasury Board requirements. The legal title of the organization is still the Canadian Accessibility Standards Development Organization, as per the *Accessible Canada Act*.

Accessibility Standards Canada will help to achieve a Canada without barriers, on or before January 1, 2040. It will do this by:

- developing new, and changing existing, accessibility standards
- supporting innovative research
- sharing information about identifying, removing and preventing accessibility barriers

Accessibility Standards Canada's priorities for 2025 to 2026 are in line with the directives in the Mandate Letter:

- The organization will continue to build organizational capacity to achieve planned activities such as the creation of model accessibility standards and the support of research to help remove accessibility barriers

Accessibility Standards Canada is committed to hiring persons with disabilities to leverage their real-life experiences and varied skillsets. The Board will collaborate with persons with disabilities and partners across the country to guide the work.

Further information on Accessibility Standards Canada's mandate and program activities are found in Part II of the Main Estimates (<https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main->

[estimates/2024-25-estimates.html](#)) and in the [Departmental Plan \(/reports/accessibility-standards-canada-2024-2025-departmental-plan\)](#)).

Basis of presentation

This quarterly report was prepared by management using:

- an expenditure basis of accounting
- a special-purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities

The accompanying Statement of Authorities (Table 1) includes Accessibility Standards Canada's spending authorities granted by Parliament. It is consistent with the Main Estimates and the budgetary authorities used by the Department for the 2025 to 2026 fiscal year.

Parliament must approve spending by the Government. Approvals are provided annually in allocated limits through appropriation acts or through legislation.

As part of the departmental performance reporting process, Accessibility Standards Canada prepares its annual financial statements on a full accrual basis. It follows Treasury Board accounting policies, which are based on Canadian accounting principles for the public sector. However, the spending authorities voted by Parliament remain on an expenditure basis.

The quarterly report has not been subject to an external audit or review.

Highlights of fiscal quarter and fiscal year-to-date results

This section highlights the significant items that contributed to:

- the net decrease in year-to-date actual expenditures as of June 30, 2025.

Significant changes to budgetary authorities

As of June 30, 2025, Accessibility Standards Canada's total available authorities for fiscal year 2025 to 2026 amounted to \$21.3 million, compared to \$21.3 million for the same period last year. This is in line with the projected spending of the organization.

Significant changes to authorities used

As of June 30, 2025, Accessibility Standards Canada spent \$4 million, compared to \$5.5M in the previous year. This net decrease of \$1.5 million consists of a decrease of \$1.8 million in grants and contributions, offset by increases of \$0.2M in personnel expenses and \$0.1M in operating expenditures. This decrease is largely due to the timing of payments for grants and contributions agreements compared to the prior year.

Risks and uncertainties

To ensure that corporate objectives are met, key risks were highlighted in the organization's Departmental Plan. In addition to these risks, an Enterprise-wide Risk Management Framework was implemented and is monitored by senior management and the Board to highlight the risks that the organization faces, and how to mitigate them.

The majority of non-personnel expenses are contracted costs for the purchase of standards, and research into standards development. These expenditures are an integral part of the organization's mandate and can involve significant cash outlays, as well as foreign exchange transactions and translation costs. To address the risks associated, the organization conducts regular financial reviews to assess planned expenditures and ensure it operates within approved budgets. The agility exhibited by senior management and its Board of Directors is a key mitigation factor that allows Accessibility Standards Canada to maintain its operations. Decisions are made in a timely manner, which allows for greater efficiency and improved procurement timelines.

With the announcement of the Comprehensive Expenditure Review, the organization began searching for budget efficiencies and identifying areas where costs can be reduced. This is an ongoing process as the organization looks to meet the cost reductions targets outlined by the Federal Government.

Significant changes related to operations, personnel and programs

As a newer organization, Accessibility Standards Canada is meeting unique challenges:

- how to establish and maintain an optimal workforce
- how to operationally meet its mandate

Integrated and multi-year planning has been implemented which has created a baseline for what the organization's operations will look like in the future. The process of re-patriating currently outsourced processes continues. The next process to re-patriate is Security Service. The current plan is to fully re-patriate this service by fiscal year 2026-27.

Approval by Senior Officials

Original signed by Acting CEO Dino Zuppa

Original signed by CFO Sylvianne Poulin

Table 1: Statement of authorities (unaudited)

(in thousands of dollars)	Fiscal year 2025-26	Fiscal year 2025-26	Fiscal year 2025-26	Fiscal year 2025-26	Fiscal year 2025-26	Fiscal year 2025-26
Budgetary Authorities	Total available for use for the year ending March 31, 2026	Used during the quarter ended June 30, 2025	Year to date used at quarter-end June 30, 2025	Total available for use for the year ending March 31, 2025	Used during the quarter ended June 30, 2024	Year to date used at quarter-end June 30, 2024
Vote 1 – Operating Expenditures	11,787	2,298	2,298	12,000	2,049	2,049
Vote 5 – Grants and Contributions	8,500	1,441	1,441	8,500	3,281	3,281
Statutory authorities – Contributions to the Employee Benefit Plan	1,008	252	252	763	191	191
Total Budgetary Authorities	21,295	3,991	3,991	21,263	5,521	5,521

*Includes only Authorities available for use and granted by Parliament at quarter-end

Table 2: Departmental budgetary expenditures by standard object (unaudited)

<i>(in thousands of dollars)</i>	Fiscal year 2025-26	Fiscal year 2025-26	Fiscal year 2025-26	Fiscal year 2024-25	Fiscal year 2024-25	Fiscal year 2024-25
Expenditures:	Total available for use for the year ending March 31, 2026	Used during the quarter ended June 30, 2025	Year to date used at quarter-end June 30, 2025	Total available for use for the year ending March 31, 2025	Used during the quarter ended June 30, 2024	Year to date used at quarter-end June 30, 2024
Personnel	7,594	1,929	1,929	6,292	1,702	1,702
Transportation and communications	260	13	13	324	43	43
Information	416	12	12	518	63	63
Professional and special services	3,589	534	534	4,464	361	361
Rentals	676	55	55	841	70	70
Repair and maintenance	52	0	0	65	0	0
Utilities, materials and supplies	52	1	1	65	1	1
Acquisition of land, building and works	104	0	0	129	0	0
Acquisition of machinery and equipment	52	6	6	65	0	0
Other subsidies and payments	0	0	0	0	0	0
Transfer Payments	8,500	1,441	1,441	8,500	3,281	3,281
Total Budgetary Authorities	21,295	3,991	3,991	21,263	5,521	5,521

**Includes only Authorities available for use and granted by Parliament at quarter-end.*