



The National Battlefields Commission

Quarterly Financial Report

For the quarter ended June 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.

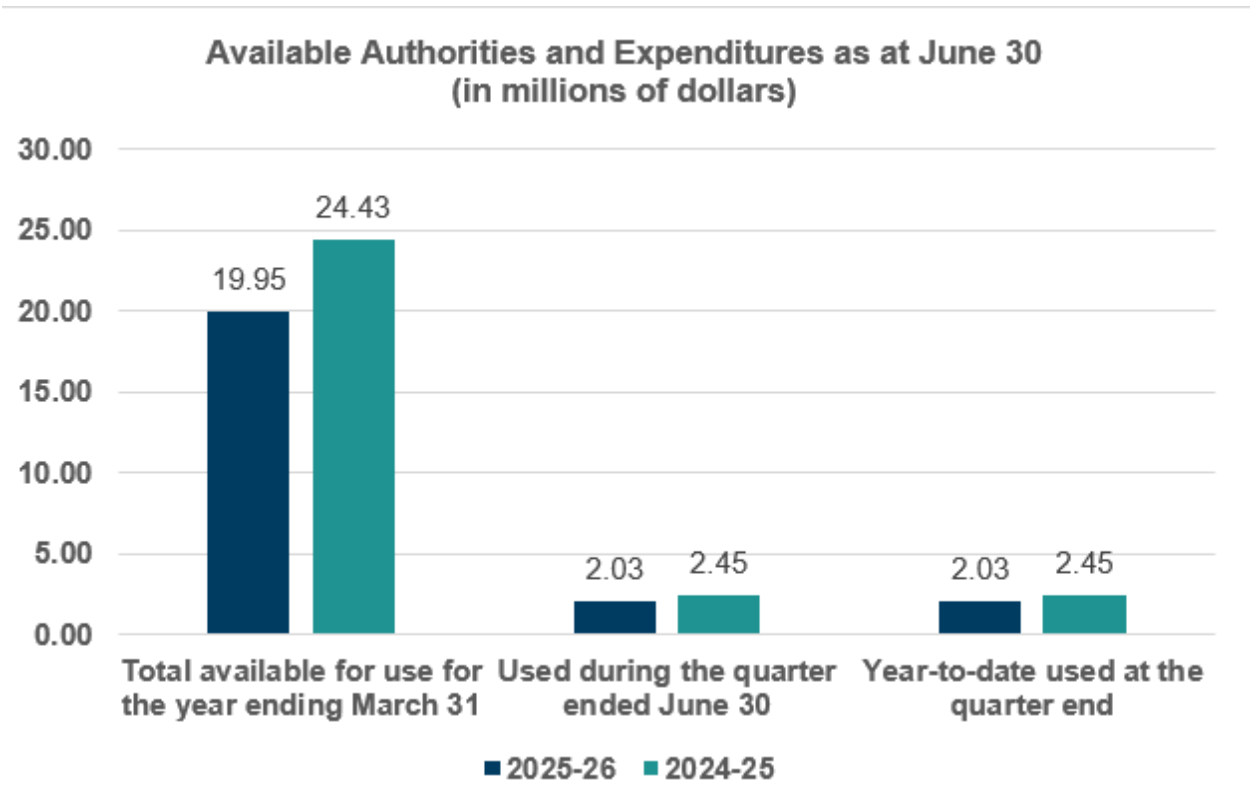
The authority of Parliament is required before monies can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

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 June 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 June 30, in millions of dollars – Text version

Exercise	2025-26	2025-24
Total available for use for the year ending March 31	19.95	24.43
Used during the quarter ended June 30	2.03	2.45
Year-to-date used at the quarter end	2.03	2.45

Variance in authorities

As of June 30, 2025, the Commission's total authorities available for fiscal year 2025–26 decreased by \$4.48 million compared with the same quarter last year, from \$24.43 million to \$19.95 million, a decrease of 21 %. This variance is a combination of the following:

- A downward variation of \$3.07 million for funding asset maintenance projects. In 2024-25, \$9.97 million was granted, but \$6.90 million had to be deferred to 2025-26 due to delays in planning the roof replacement work at the Plains of Abraham Museum and the greenhouse renovations, all under the management of Public Services and Procurement Canada (PSPC). These deferrals took place after June 30, 2024, which explains why the amount is presented in the authorities available in the first quarter of 2024-25 and why they are also available as of June 30, 2025.
- A decrease of \$2.2 million for temporary authorizations obtained in 2024-25 for Payments in Lieu of tax (PILT) which were not renewed.
- An increase of \$0.71 million attributable to the operating budget carry forward from the previous fiscal year, which was granted in the first quarter of 2025-26 whereas it had been granted in the second quarter of 2024-25;
- An increase of \$0.08 million for employee benefit plans.

Statement of authorities as at June 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 June 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 June 30, 2024	Year-to-date used at quarter-end	Total available	Used during the quarter	Year-to-date used
Program expenditures	17.140	1.828	1.828	21.702	2.265	2.265	(4.562)	(437)	(437)
Contributions to employee benefit plans	811	203	203	732	183	183	79	20	20
Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	2.000	-	-	2.000	-	-	-	-	-
Total authorities	19.951	2.031	2.031	24.434	2.448	2.448	(4.483)	(417)	(417)

Variance in expenditures

Compared with the previous year, total expenditures recorded at the end of the quarter ended June 30 decreased by \$0.42 million, from \$2.45 million to \$2.03 million, a decrease of 17 %. These expenditures represent 11 % of available authorities compared with 10 % as at June 30, 2024. This net decrease is a combination of the following:

- The main downward variation is \$0.35 million in the object 'Repair and maintenance services'; in the first quarter of 2024-25, significant payments had been made for the completion of cliff consolidation work and for the construction of a walkway leading to the Plains of Abraham Museum, while as of June 30, 2025, the start of work has not yet been triggered for the replacement of the roof of the Plains of Abraham Museum and the restoration of the greenhouses.
- Also, during the first quarter of 2024-25, the Commission acquired a collection of objects related to the festivities of the tricentenary of Quebec in 1908; this expenditure, recorded in the object 'Utilities, materials and supplies' explains the downward variation of \$0.05 million.
- Another significant variation is in the 'Personnel' object, with a decrease of \$0.07 million. This decrease is explained by two elements. In June 2024, disbursements had been made in connection with the signing of a new collective agreement, and the absence of this expenditure in 2025-26 is partially offset by the increase in social benefits in 2025-26.
- The residual upward variation of \$0.05 million is explained by changes in several items in the normal course of operations.

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Expenditures by standard object	2025-26			2024-25			Variance		
	Planned for the year ending March 31, 2026	Expended during the quarter ended June 30, 2025	Year-to- date used at quarter- end	Planned for the year ended March 31, 2025	Expended during the quarter ended June 30, 2024	Year-to- date used at quarter- end	Planned for the year	Expended during the quarter	Year-to- date used
Personnel	6.310	1.302	1.302	6.034	1.370	1.370	276	(68)	(68)
Transportation and communications	150	21	21	120	21	21	30	-	-
Information	500	66	66	290	76	76	210	(10)	(10)
Professional and special services	2.000	294	294	3.804	262	262	(1.804)	32	32
Rentals	200	32	32	80	17	17	120	15	15
Repair and maintenance services	6.331	95	95	10.056	447	447	(3.725)	(352)	(352)
Utilities, materials and supplies	1.000	180	180	500	234	234	500	(54)	(54)
Acquisition of land, buildings and works	-	2	2	150	-	-	(150)	2	2
Acquisition of machinery and equipment	500	39	39	500	21	21	-	18	18
Transfer payments	-	-	-	-	-	-	-	-	-
Other subsidies and payments	2.960	-	-	2.900	-	-	60	-	-
Total expenditures	19.951	2.031	2.031	24.434	2.448	2.448	(4.483)	(417)	(417)

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 first 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

No significant changes related to operations, personnel, or programs occurred during the first quarter of 2025-26. The process to replace the Secretary-Executive Director position is still ongoing.

Approval by senior officials

Approved by:

James Haberlin
Deputy Chief Financial Officer
And Acting Secretary and CEO

Julie Carignan
Assistant Director of Finance

August 26, 2025