The National Battlefields Commission
Commission des champs de bataille nationaux

The National Battlefields Commission

Quarterly Financial Report

For the quarter ended June 30, 2026

Canada

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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 2026–27 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 2026–27 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 2026–27 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.

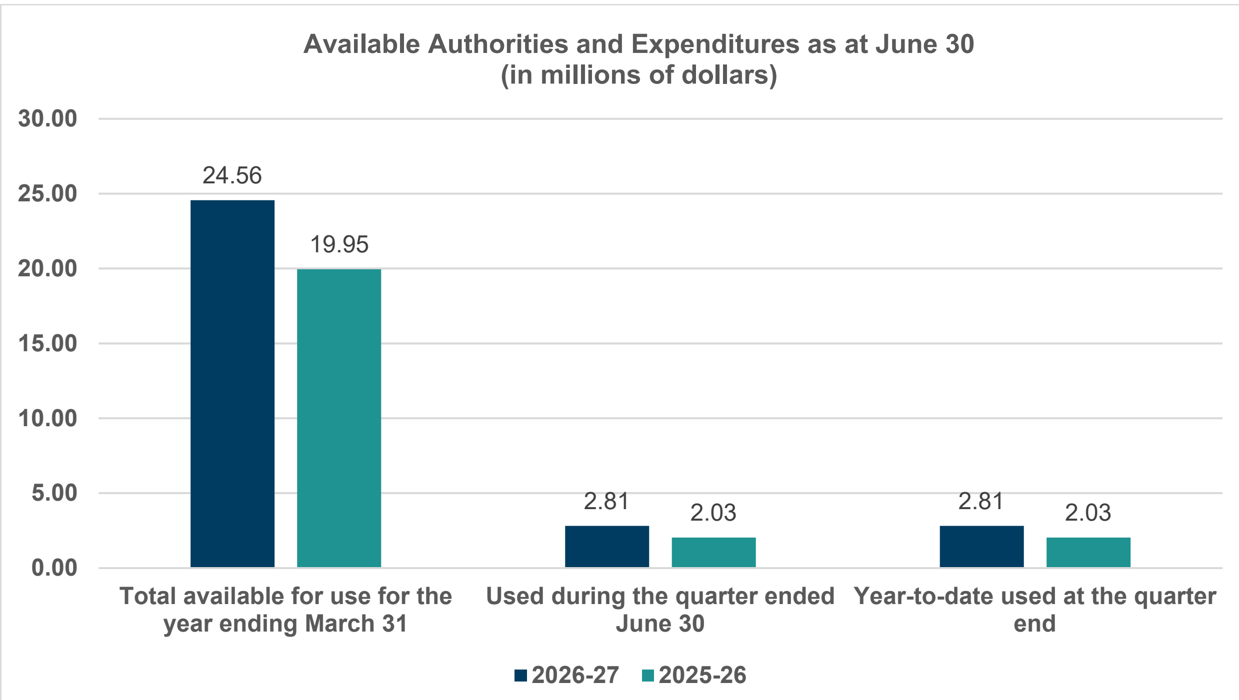
The authority of Parliament is required before monies can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

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, 2026. 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

Exercice	2026-27	2025-26
Total available for use for the year ending March 31	24.56	19.95
Used during the quarter ended June 30	2.81	2.03
Year-to-date used at the quarter end	2.81	2.03

Variance in authorities

As of June 30, 2026, the Commission's total authorities available for fiscal year 2026–27 increased by $4.61 million compared with the same quarter last year, from $24.56 million to $19.95 million, a increase of 23 %. This variance is a combination of the following:

- An increase of $2.71 million for funding asset maintenance projects. In 2025-26, $6.89 million was authorized for replacing the roof of the Plains of Abraham Museum and refurbishing the greenhouses, all managed by Public Services and Procurement Canada (PSPC). This was funding carried over from the previous year due to delays in project execution. In 2026-27, $9.60 million in authorizations are granted for various works, and as of June 30, the Commission is able to announce that part of these funds will not be spent during the fiscal year.
- An increase of $3.2 million for temporary authorizations obtained in 2026-27 for Payments in Lieu of Taxes, (PILT); in the first quarter of 2025-26, these authorizations had not yet been granted;
- A permanent cut of $0.85 million to the Commission's program spending, as part of the comprehensive expenditure review, a measure announced in the 2025 budget to achieve 15% savings across the government over three years;
- A decrease of $0.51 million due to the budget carryover from one fiscal year to the next, an authorization given in the first quarter of 2025-26 that has not yet been granted in the first quarter of 2026-27;
- An increase of $0.04M for the Plains of Abraham Museum's participation in the 'Strong Canada Pass' program;
- And an increase of $0.02M for employees' benefit plans.

Statement of authorities as at June 30 (in thousands of dollars)	**2026–27**			**2025–26**			**Variance**		
	Total available for use for the year ended March 31, 2027	**Used during the quarter ended June 30, 2026**	**Year-to-date used at quarter-end**	**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**	**Used during the quarter**	**Year-to-date used**
Program expenditures	**21,734**	2,606	2,606	**17,140**	1,828	1,828	**4,594**	778	778

Contributions to employee benefit plans	**829**	207	207	**811**	203	203	**18**	4	4
Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*	**2,000**	-	-	**2,000**	-	-	**-**	-	-
Total authorities	**24,563**	2,813	2,813	**19,951**	2,031	2,031	**4,612**	782	782

Variance in expenditures

Compared with the previous year, total expenditures recorded at the end of the quarter ended June 30 increased by $0,78 million, from $2.03 million to $2.81million, a increase of 39 %. These expenditures represent 11 % of available authorities compared with 10 % as at June 30, 2025. This variation is a combination of the following:

- In the first quarter of 2026-27, $0.58 million was spent on the replacement of the roof at the Plains of Abraham Museum, explaining the increase in the 'Repair and Maintenance Services' and 'Acquisition of Land, Buildings, and Structures' objects.
- Another variation is in the 'Personnel' object with an increase of $0.13 million, which will be absorbed in the following quarters; this increase is due to expense-based accounting since the payroll schedule involved an extra payroll in the first quarter of 2026-2027.
- The remaining upward variation of $0.07 million falls within the normal course of operations across several objects.

Expenditures by standard object (in thousands of dollard)	2026-27			2025-26			Variance		
	Planned for the year ending March 31, 2027	**Expended during the quarter ended June 30, 2026**	**Year-to-date used at quarter-end**	**Planned for the year ended March 31, 2026**	**Expended during the quarter ended June 30, 2025**	**Year-to-date used at quarter-end**	**Planned for the year**	**Expended during the quarter**	**Year-to-date used**
Personnel	**5,883**	1,430	1,430	**6,310**	1,302	1,302	**(427)**	128	128
Transportation and communications	**150**	21	21	**150**	21	21	**-**	-	-
Information	**450**	88	88	**500**	66	66	**(50)**	22	22
Professional and special services	**1,900**	273	273	**2,000**	294	294	**(100)**	(21)	(21)
Rentals	**140**	32	32	**200**	32	32	**(60)**	-	-
Repair and maintenance services	**4,640**	189	189	**6,331**	95	95	**(1,691)**	94	94
Utilities, materials and supplies	**1,000**	206	206	**1,000**	180	180	**-**	26	26
Acquisition of land, buildings and works	**6,875**	533	533	**-**	2	2	**6,875**	531	531
Acquisition of machinery and equipment	**225**	41	41	**500**	39	39	**(275)**	2	2
Transfer payments	**-**	-	-	**-**	-	-	**-**	-	-
Other subsidies and payments	**3,300**	-	-	**2,960**	-	-	**340**	-	-
Total expenditures	**24,563**	2,813	2,813	**19,951**	2,031	2,031	**4,612**	782	782

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 2026-27.

Approval by senior officials

Approved by:

Lise Moreau	James Haberlin
Secretary and CEO	CFO

August 14, 2026