



The National Battlefields Commission

Quarterly Financial Report

For the quarter ended December 31, 2025

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represented by the Minister of Canadian Identity and Culture
and Minister responsible for Official Languages, 2026
No° de cat. CH58-2/14E-PDF
ISSN 2819-1064

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 the 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.

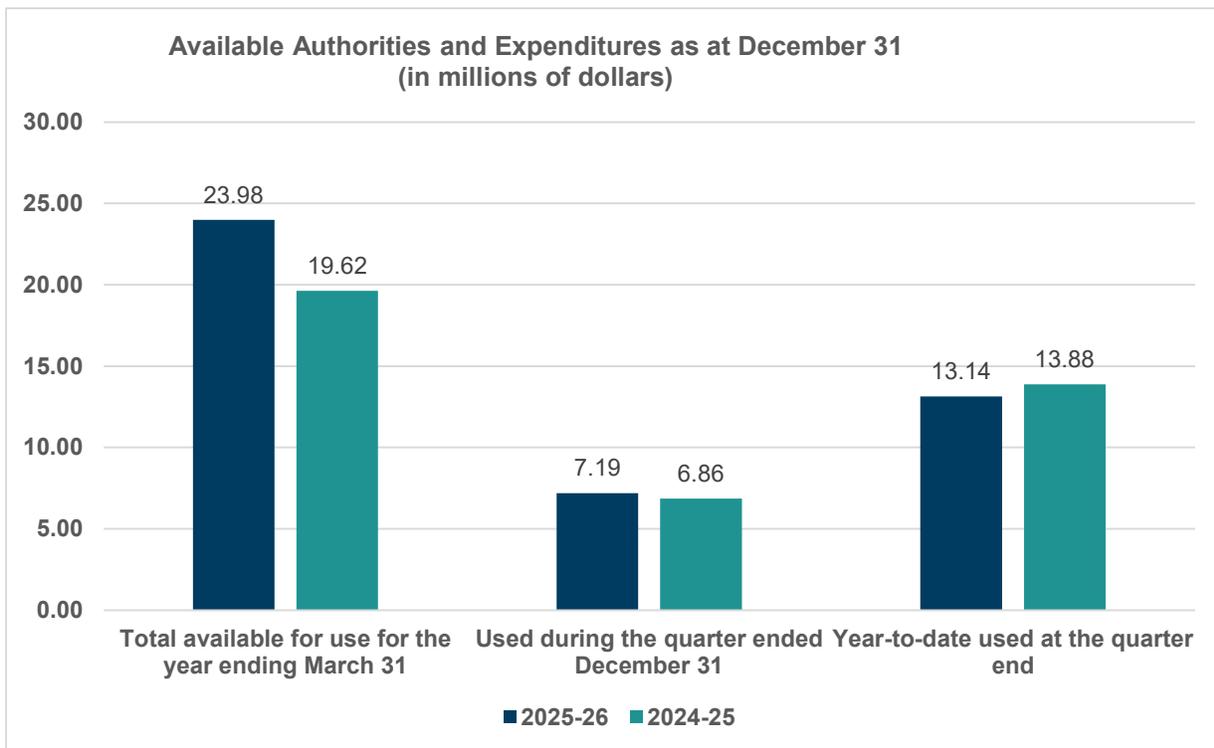
The authority of Parliament is required before monies can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes.

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 December 31, 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 December 31, in millions of dollars – Text version

Exercise	2025-26	2024-25
Total available for use for the year ending March 31	23.98	19.62
Used during the quarter ended December 31	7.19	6.86
Year-to-date used at the quarter end	13.14	13.88

Variance in authorities

As of December 31, 2025, the available authorities for 2025–26 fiscal year increased by \$4.36 million compared to the same quarter of the previous year, rising from \$19.62 million to \$23.98 million, an increase of 22 %. This variance is a combination of the following changes:

- An increase of \$3.36 million for funding asset maintenance projects carried out over two fiscal years. In 2025-26, available funding was \$7.47 million compared to \$4.11 million in 2024-25, due to amounts deferred to 2025-26 for the replacement of the roof at the Plains of Abraham Museum and the refurbishment of the greenhouses.
- An increase of \$0.70 million for temporary authorizations to partially cover Payments in Lieu of tax for federal properties (PILT).
- An increase of \$0.30 million attributable to operating budget carryovers from one fiscal year to the next, adjustments to employee benefit plans, and increased revenues.

Statement of authorities as at December 31 (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 December 31, 2025	Year-to-date used at quarter-end	Total available for use for the year ended March 31, 2025	Used during the quarter ended December 31, 2024	Year-to-date used at quarter-end	Total available	Used during the quarter	Year-to-date used
Program expenditures	20.612	4.636	10.182	16.415	4.502	11.151	4.197	134	(969)
Contributions to employee benefit plans	811	203	608	732	183	549	79	20	59
Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	2.556	2.354	2.354	2.475	2.176	2.176	81	178	178
Total authorities	23.979	7.193	13.144	19.622	6.861	13.876	4.357	332	(732)

Variance in expenditures

Compared to the previous fiscal year, the total expenses recorded at the end of the quarter ending December 31 decreased by \$0.73 million, from \$13.87 million to \$13.14 million, a decrease of 5 %. These expenditures represent 55 % of available authorities compared with 71 % in the same quarter of the previous fiscal year. This variation is a combination of the following changes:

- The main decrease is \$1.26 million in the 'Repair and maintenance services' object; in the first three quarters of the previous fiscal year, significant payments were made for the completion of cliff consolidation work, for the refurbishment of an alley leading to the Plains of Abraham Museum, and for the development of Cap Diamant to receive two new public Indigenous artworks.
- Another decrease is \$0.56 million in the 'Acquisition of machinery and equipment' object, as in 2024-25, disbursements were made to acquire one of the public artworks.
- These variations are offset by an increase of \$2.02 million increase in the 'Acquisition of land, buildings and works' object, representing investments in 2025–26 for the replacement of the Plains of Abraham Museum roof and the refurbishment of the greenhouses. These asset maintenance works are expenditures through mandates awarded to Public Services and Procurement Canada (PSPC).
- Other decreases are explained by non-recurring expenses in the previous fiscal year:
 - Minus \$0.32M in the 'Utilities, materials and supplies' object caused by non-recurring disbursements in programs in 2024-25;
 - Minus \$0.29M in the 'Professional and Special Services' for plans and designs for asset maintenance, non-recurring expenses in 2024-25;
 - Minus \$0.22M in the 'Information' category for non-recurring disbursements for website development in 2024-25;
 - Minus \$0.19M in the 'Personnel' category for non-recurring disbursements related to the signing of a new collective agreement in 2024-25.
 The remaining variation of \$0.09M falls within the normal course of operations across several objects.

	2025-26	2024-25	Variance
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THE NATIONAL BATTLEFIELDS COMMISSION
Quarterly Financial Report
For the quarter ended December 31, 2025

Expenditures by standard object	2025			2024			2025		
	Planned for the year ending March 31, 2025	Expended during the quarter ended December 31, 2025	Year-to-date used at quarter-end	Planned for the year ended March 31, 2024	Expended during the quarter ended December 31, 2024	Year-to-date used at quarter-end	Planned for the year	Expended during the quarter	Year-to-date used
Personnel	6.310	1.543	4.685	6.034	1.904	4.876	276	(361)	(191)
Transportation and communications	150	25	79	120	33	123	30	(8)	(44)
Information	500	138	301	290	135	516	210	3	(215)
Professional and special services	2.500	520	1.450	3.804	710	1.740	(1.304)	(190)	(290)
Rentals	200	61	149	130	92	167	70	(31)	(18)
Repair and maintenance services	3.535	744	1.153	4.453	1.053	2.414	(918)	(309)	(1.261)
Utilities, materials and supplies	1.000	255	703	1.241	467	1.024	(241)	(212)	(321)
Acquisition of land, buildings and works	6.324	1.395	2.019	150	-	-	6.174	1.395	2.019
Acquisition of machinery and equipment	500	199	250	500	290	813	-	(91)	(563)
Transfer payments	-	-	-	-	-	-	-	-	-
Other subsidies and payments	2.960	2.313	2.355	2.900	2.177	2.203	60	136	152
Total expenditures	23.979	7.193	13.144	19.622	6.861	13.876	4.357	332	(732)

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 third quarter of the fiscal year, it is 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 third quarter of 2025-26.

Approval by senior officials

THE NATIONAL BATTLEFIELDS COMMISSION
Quarterly Financial Report
For the quarter ended December 31, 2025

Approved by:

Lise Moreau
Secretary and CEO

James Haberlin
Deputy Chief Financial Officer

February 24, 2026