



Summary of the 2024-25 to 2028-29 Corporate Plan and the 2024-2025 Operating and Capital Budgets



CANADIAN MUSEUM FOR
HUMAN RIGHTS

MUSÉE CANADIEN POUR LES
DROITS DE LA PERSONNE

Canada 

Executive summary

The Canadian Museum for Human Rights (the “CMHR”) opened its doors to the public in Winnipeg, Manitoba in 2014 as the first museum in the world solely dedicated to human rights and the first national museum outside of the National Capital Region. Located on Treaty One Territory, at the crossroads of the Red and Assiniboine Rivers and at a historic gathering place for the Anishinaabeg, Inninewak, Anishinewak, Dakota Oyate and Denesuline and in the birthplace and homeland of the Red River Métis, the CMHR continues to be a gathering place dedicated to the evolution, celebration and future of human rights.

Despite increasing financial pressures for 2024-25, the CMHR is forecasting balanced budgets which the CMHR will attempt to achieve through increased earned revenues and operating expense reductions.

In this planning period, the CMHR will focus on delivering its mandate through a new strategic framework that will enable it to work more effectively and sustainably, meaningfully advancing its vision across Canada of **a world where everyone values human rights and takes responsibility for promoting respect and dignity for all**. The new framework acknowledges that strong relationships support hosting transformational human rights experiences, sharing human rights stories that inspire action and modeling and promoting human rights, internally and externally.

In 2024-25, the CMHR will focus on developing the internal capabilities required to effectively deliver its mandate, outlined in Section 4.0. These capabilities will support maturing the CMHR’s budgeting, procurement and risk management programs, information technology and facilities lifecycle planning, and human resources management system. It will also implement a cross-museum approach to content and program development and evaluation and data collection, enabling greater agility to deliver relevant content.

In 2024-25, the CMHR will launch a new brand and begin implementation of a long-term sustainability strategy designed to encourage repeat visitation, and cross-Canada membership and engagement. It will invest in refreshing event and rental spaces and its website and grow student and adult human rights education programs. It will open a new exhibition on the LGBT Purge, a new gallery to house the *Witness Blanket* that tells stories of Indian residential schools and will continue to update and renew its core galleries. In partnership with its independent foundation, Friends of the Canadian Museum for Human Rights (“Friends”), the CMHR will continue planning for construction and operation of a new Digital Learning Centre (DLC) during the planning period.

The CMHR anticipates a new collective agreement between the CMHR and the Public Service Alliance of Canada, Union of National Employees (“UNE”) Local 50773 in 2024-25 and has budgeted for any adjustments.

The Board of Trustees approved this 2024-25 Corporate Plan on January 24, 2024.

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1. Overview

As a national museum of Canada, the CMHR plays an essential role in preserving and promoting Canadian heritage at home and abroad and contributing to the collective memory and sense of identity of all Canadians. Like other national museums, the CMHR is a source of inspiration, research, learning and entertainment that belongs to all Canadians and provides services in both official languages. In discharging its responsibilities under the *Museums Act*, the CMHR also contributes to Canada's broad cultural policy objectives and aligns with government priorities and direction.

The CMHR's **mandate** is to explore the subject of human rights, with special but not exclusive reference to Canada, to enhance the public's understanding of human rights, to promote respect for others and to encourage reflection and dialogue.

The CMHR is a Crown corporation, governed by a Board of Trustees appointed from across Canada by the Governor in Council, is accountable to Parliament through the Minister of Canadian Heritage, and responsible for sound financial and human resource practices and governance, in compliance with the *Financial Administration Act*.

The trustees are responsible for ensuring the CMHR fulfils its mandate and manages its affairs in accordance with sound governance principles, its established strategic direction and its administrative structure as set out in the bylaws.

The CMHR's **vision** is to create a world where everyone values human rights and takes responsibility for promoting respect and dignity for all.

Inspired by the fundamental principle that "all human beings are born free and equal in dignity and rights", the CMHR operates within a **strategic framework** of activities grounded in strong relationships that enable it to host transformational experiences, share stories that inspire action, and model and promote human rights principles.

The CMHR supplements its parliamentary appropriations with revenue from general admission, memberships, programs, tours, traveling exhibitions, facility rentals, and retail sales. It also receives contributions from its foundation. However, without an increase in parliamentary appropriations to account for inflation and other financial pressures, funding for core operations is at risk over the planning period. The CMHR will implement a long-term sustainability strategy, which includes re-investment in revenue-generating activities over the planning period, and has budgeted for compensation adjustments, staffing vacancies and attrition, and reductions to align with government priorities.

The 2022-23 Annual Report is available at <https://humanrights.ca/about/governance-and-corporate-reporting/annual-and-quarterly-financial-reports>.

2. Operating environment

2.1 Opportunities and threats - Internal

The CMHR continues to undergo significant cultural transformation since 2020-21, spurred by a change in leadership, an organizational redesign, pandemic impacts and the implementation of changes related to an external review of equity in the workplace. The CMHR remains committed to creating a safe, healthy and respectful workplace for its entire team, including 193 staff, 77% of whom are unionized, as well as volunteers and contractors. The CMHR also continues to build a team representative of the public. As of October 1, 2023, information gathered at date of hire indicates that 58% of employees identify as women, with strong representation at senior leadership levels, 41% as men, and 1% as non-binary. In addition, 10% of employees identified as Indigenous, 26% as racialized or a member of an ethnic minority, and 8% identified as a person with a disability. The CMHR will continue with focuses on increasing diversity, virtual and in-person learning and development, equity-building activities and actively advancing truth, reconciliation and decolonization. It seeks opportunities to incorporate a human rights lens and advance a more holistic view of team wellbeing that is inspired by systems-thinking and Indigenous ways of knowing, being and doing.

The CMHR continues to experience challenges recruiting from the local labour market. There is an increased demand for remote work post-pandemic that presents challenges for visitor-based institutions, and challenges recruiting in critical areas like information technology and museology. In addition, while the CMHR has made progress building diversity in the workforce, recruiting qualified candidates who are bilingual or are from historically underrepresented groups continues to be a challenge for some positions. Recommendations in the external equity review commissioned in 2020-21 suggested moving many positions to permanent status, resulting in an increase in total Full Time Equivalents (FTEs) from 155 pre-pandemic to 193 in 2023-24. The review also led to immediate investments in leadership positions, training, and administrative support, impacting the overall functional complement of staff. Further, increases in the cost of building materials, and compensation adjustments related to cost of living, compliance with the *Pay Equity Act*, and collective bargaining negotiations in 2024-25 are challenging.

At almost a decade of operations, the CMHR requires an operational structure that will support its next ten years. Its data and retail management, customer relations, and human resources information systems require greater maturity and automation. In addition, its digital and facilities infrastructure require attention, maintenance and upgrading, coupled with training programs to ensure they can support its long-term sustainability strategy, new strategic direction and maturity.

2.2 Opportunities and threats - External

The CMHR has established itself as a premiere arts and culture organization in Canada, one of the leading visitor attractions in Manitoba and a venue for national and international conferences and student gatherings due to its iconic architecture and unique subject matter.

Since 2020, the CMHR has continued to build back its public reputation and survey results since then indicate that the CMHR has made very good progress. Survey results from a December 2021 omnibus survey indicate that the percentage of people who recalled hearing things about the CMHR's exhibitions, programming and general visitation had grown since December 2020, and that confidence in the CMHR's ability to address internal issues of discrimination increased among the 2SLGBTQ+ community and those who identified as Indigenous, Black or as persons of colour over the same period. The December 2022 omnibus survey results indicated that the percentage of Manitobans who had a positive impression of the CMHR was 54% (including 24% very positive) and 23% of those surveyed reported that the CMHR "makes Manitoba better". Also, in 2022-23 the approximate value of media coverage of the CMHR hit an all-time high of \$67 million – almost four times higher than in 2021-22, and 90% positive compared to 74% positive in 2021-22, and 27% positive in 2020-21.

Information gathered recently from public consultations held in five cities across Canada, during the strategic planning process, confirmed that there is an opportunity for the CMHR to establish itself outside of Manitoba through its digital presence, traveling exhibitions and education programs.

Visitation levels have not returned to pre-pandemic levels as forecasted and as a result, the CMHR will broaden its admission sales strategy to focus on return visits. Participating in community events, such as Nuit Blanche Winnipeg and makers markets, and co-producing events with community organizations, provides opportunities to engage new event audiences. This longer-term repeat visitation strategy is based on building strong relationships and includes offering membership and admission incentives to program, conference, event and restaurant attendees and donors.

Development of The Forks Railside multi-use housing development across from the CMHR will reduce the available surface lot parking, creating challenges for visitors. The CMHR is reviewing parking solutions as part of its outdoor site development planning.

Inflation, increased food prices and general profitability concerns in the hospitality industry also continue to impact the CMHR's retail food and catering services.

2.3 Compliance with government directives and priorities

The CMHR complies with all applicable legislative and policy requirements including specific compliance, monitoring and reporting under the *Access to Information Act*, *Privacy Act*, *Conflict of Interest Act*, *Official Languages Act*, *Pay Equity Act*, *Canadian Human Rights Act*, *Accessible Canada Act*, and all other applicable federal laws. The CMHR also ensures that it complies or aligns with directives related to travel, hospitality, and conferences, and hybrid work, for example.

The CMHR continues to comply with the mandate provided to the Minister of Canadian Heritage by the Prime Minister of Canada in October 2021 and supports recovery within the arts and culture sector through partnerships and by amplifying work by other organizations within the sector. The CMHR also engages the public in both official languages. It actively works to decolonize its processes and make space for Indigenous ways of knowing and being, culture and language to thrive, and align its work with intent of the *United Nations Declaration on the Rights of Indigenous Peoples*.

With a human rights-focused mandate, the CMHR is well positioned to comply with ministerial priorities focused on gender and diversity reporting, ethical and sustainable supply chains and associated priorities related to truth and reconciliation, equity, diversity and inclusion. It also continues to ensure that it aligns with the climate strategy, the Greening Government strategy, and ethical and sustainable supply chains.

The CMHR continues to carry out internal audit reviews of key functions and processes and has retained an external auditor to conduct an audit in 2024-25. The Office of the Auditor General will next conduct a special examination of the CMHR in 2027.

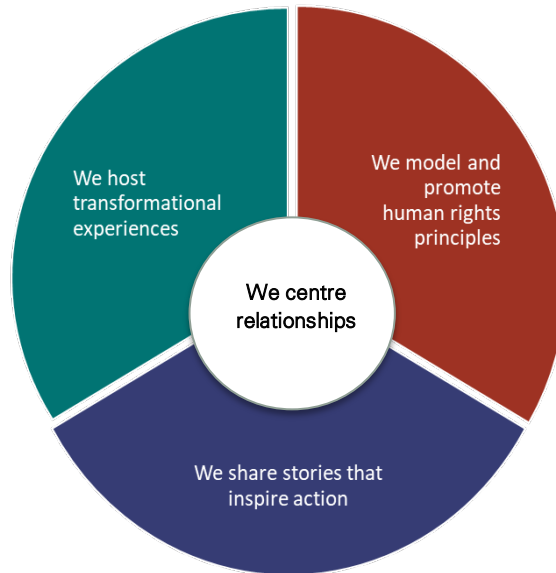
3. Objectives, activities, risks, expected results, and performance indicators

In 2023-24, the CMHR engaged in the process of developing a strategic direction that would guide it for the planning period and beyond.

Building on the strategic direction set by the Board of Trustees for 2020-2025, and the original vision for the CMHR's establishment in 2008, the new strategic direction is distilled into three statements that capture how the CMHR delivers on its statutory mandate. Each statement represents an area of focus. The three focus areas are supported by strong relationships, internally and externally.

Taken together, the framework provides the CMHR team with the focus needed to grow its reach and achieve the impact it desires across Canada and beyond:

- **We host transformational experiences.**
- **We share stories that inspire action.**
- **We model and promote human rights principles.**



The CMHR sought input from a variety of sources to develop the strategic plan after conducting an environmental scan, including the Board of Trustees, Indigenous Elders, staff, volunteers, contractors, peers and educators, human rights advocates and the general public from across Canada. The process was designed as an intentional act of decolonization, acknowledging the various groups of people interconnected to the Museum’s mandate and vision and engaging their perspectives.

As the foundation of the new strategic framework derives from the 2020-25 strategic direction, most of the activities planned for 2024-25 have already been tested or piloted, or are in early stages of development, and will be completed during the planning period.

- **We host transformational experiences.**
In this planning period, the CMHR will optimize event and programming spaces as part of its long-term sustainability strategy, increasing facility rental and catering revenue, the ability to host multiple events, and the impact of education programming and public engagement. In 2024-25, this includes continuing to plan and fundraise, via its foundation, for the shovel-ready, multi-purpose DLC, and advance outdoor site development planning. It will also continue to develop aspects of the visitor experience related to marketing, wayfinding, and invest in lifecycle replacement of lighting, furniture, and audio/visual equipment upgrades.

In 2024-25, the CMHR will also refresh one of its central event spaces, the Stuart Clark Garden of Contemplation. Embracing the role of “host”, the CMHR will also develop new visitor journey mapping processes to support longer-term engagement with the CMHR and to ensure the CMHR is a welcoming and inclusive experience for all.

In this planning period, the CMHR will also continue to advance truth and reconciliation through ceremonies and programming led by its Elder-in-Residence and other Knowledge Keepers, as well as community-led programming and co-productions, animating the gallery experience and engaging more Canadians in this work.

In this planning period, the CMHR will continue to find ways to host experiences virtually, continue to build relationships in other centres across Canada, including rural and remote centres, and ensure that as a national museum dedicated to the promotion of human rights, it serves Canadians from coast-to-coast-to-coast. In 2024-25, it will refresh its membership program, website, and continue to mature its communications tools, traveling exhibition and business development programs.

➤ **We share stories that inspire action.**

In 2024-25, the CMHR will develop a content development framework that will better enable it to leverage its evolving oral history program and share stories that prompt audiences to learn about human rights, reflect and take action to promote human rights. It will continue to develop an integrated approach to programming that includes varying levels of community engagement and production based on this framework. Embracing the role of “sharing” stories, the CMHR will ensure that this work is done with a decolonized lens focused on care and stewardship of the stories it holds in its collection and is engaged with through relationship building.

In 2024-25, the CMHR will invest in expanding its suite of online tools to inspire action, including social media, podcasts and other methods to ensure that it is able to reach Canadians from coast-to-coast-to-coast with stories that inspire action.

In 2024-25, it will dedicate resources to expanding its “Be an Upstander” student education curriculum, including virtual and in-person modules, across Canada, with a focus on growth in Alberta where the CMHR has already had success with this curriculum in 2023-24. It will also expand adult education programs to meet the growing demand for corporate human rights education curriculum, providing opportunities to use its digital infrastructure for revenue growth.

➤ **We model and promote human rights practices.**

In this planning period, the CMHR will continue to refine its role as a museum “for” human rights, engaging in activities that develop the public’s understanding of human rights, but also modeling equity and human rights-informed practices. This work will ensure that as a Crown corporation, the CMHR actively implements its responsibilities under the *United Nations Declaration on the Rights of Indigenous Peoples*, the Truth and Reconciliation Commission’s (TRC) Calls to Action and the National Inquiry on Murdered and Missing Indigenous Women and Girls and Two-Spirit (MMIWG2S) Calls for Justice. In 2024-25, this involves implementing changes required to comply with the spirit, intent, and requirements within legislation, government directive and policy, including the *Pay Equity Act*, *Accessible Canada Act* and others.

In 2024-25, the CMHR will continue its policy review, focusing on developing or refining internal policies, including those related to greening and climate and ethical business practices.

In 2024-25, the CMHR will re-launch its brand, inspired by its new strategic framework and based on an internal values exercise, external research and social behaviour methodology. The new brand will allow for further exploration of current word marks and sub-brands attached to the CMHR’s restaurant, coffee shop, boutique and foundation. The CMHR will also actively review its foundation model, ensuring sound governance practices to support an independent foundation, whose activities align directly with the CMHR’s strategic framework.



Expected Results and Performance Indicators

The CMHR is on track to implement its new Impact Evaluation framework, and accompanying data collection strategy in 2024-25. It continues to mature its progress measurement and data collection processes. The CMHR will evolve the way in which it measures progress, utilizing quantitative and qualitative measures and impact evaluation, but will also continue to report using a range of performance indicators identified in the previous years’ Corporate Plans.

The CMHR’s strategic framework supports the CMHR’s Theory of Change developed in 2022-23 and is based the long-term, medium-term and short-term outcomes required to support the CMHR’s vision: **A world where everyone values human rights and takes responsibility for promoting respect and dignity for all.**

Long term outcomes	<ul style="list-style-type: none"> • Human rights are shared across generations. • Communities have a shared understanding of how to advance human rights together. • There is greater value placed on putting human rights principles into practice.
Intermediate term outcomes	<ul style="list-style-type: none"> • Individuals are curious to build and deepen relationships with us. • Communities work with us to gather and share stories. • We share what we learn.
Short term outcomes	<ul style="list-style-type: none"> • Every member of our team takes responsibility to curate transformational experiences. • Our team reflects the community. • Our team works with communities coast-to-coast-to-coast. • We convene respectful dialogue on advancing human rights. • Our spaces are designed to welcome communities to gather. • We engage with and understand fundamental human rights instruments and principles. • We understand Indigenous ways of knowing, being and doing and take responsibility for implementing the Truth and reconciliation commission TRC Calls to Action, MMIWG2S Calls for Justice and The United Nations Declaration on the Rights of Indigenous Peoples (“UNDRIP”).

In 2024-25, the CMHR will launch a data collection strategy to support the outcomes outlined in the Impact Evaluation Framework and Theory of Change. The performance indicators set out in “Planned Results” enable the measurement of our progress on the short-term outcomes. Once baseline data is collected, the methodology will evolve to add additional indicators that will provide us insight into progress on our intermediate and long term outcomes.

3.1 Planned results

In this planning period, the CMHR will mature its data collection and performance measurement processes to align with the new strategic framework.

2022-23 data is noted where reliable and for reference only. 2023-24 data is estimated where there is sufficient data to do so.

New data collection practices are being developed through to the end of 2024-25 and will be used to establish a baseline for categories for which there is not sufficient data.

All mid-term and long-term performance or growth targets will be updated during the planning period.

We host transformational experiences.				
	2022-23 Actual	Projected (2023-24)	Mid-Term (2-3yrs)	Long- Term (5yrs)
Performance Indicator	Baseline	Target	Target	Target
Onsite visitors				
Total onsite	224,046	225,000	270,750	300,425
Travelling Exhibitions				
Number of cities hosting	7	12	20	30
% of provinces/territories hosting	18%	64%	80%	80%
Other countries hosting	1	0	3	5
Online Visitors				
Total website visits	1,797,000	1,700,000	1,500,000	1,600,000
% from Manitoba	14%	20%	15%	15%
% from Canada, outside Manitoba	49%	60%	65%	70%
% International	37%	20%	20%	15%
Online exhibition	506,100	350,000	200,000	300,000
Online digital stories	632,423	690,000	750,000	750,000
We share stories that inspire action				
	2022-23 Actual	Projected (2023-24)	Mid-Term (2-3 yrs)	Long- Term (5 yrs)
Onsite tour participants				
Students	12,800	22,000	25,000	25,000
Public	9,827	14,500	14,500	18,000
Diplomatic/human rights champion	59	36	45	50
Virtual tour participants				
Students	11,646	7,000	10,000	14,000
Public	1,913	1,800	1,800	2,500
Public education program participants				
Onsite participants				
Public education	26,905	17,430	20,000	25,000

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Indigenous teachings and learnings	270	1,015	1,100	1,200
Community co-production	26,430	17,404	20,000	25,000
Online participants				
Public education web program	1,738	245	1,000	1,500
Community co-production	285	245	500	1000
We model and promote human rights principles.				
	2022-23 Actual	Projected (2023-24)	Mid-Term (2-3 yrs)	Long-Term (5 yrs)
Community Access				
Free general admission days (number of visitors)	23,702	30,000	33,000	36,300
Free Indigenous admission	6,013	9,000	10,000	11,000
Employee demographics				
Women*	57%	55%	55%	57%
Indigenous*	10%	10%	18%	20%
Racialized or ethnic group*	19%	22%	24%	25%
People with disabilities*	22%	22%	25%	29%
Black	4%	5%	6%	7%
Member of 2SLGBTQI+	21%	24%	25%	25%
Staff engagement				
Workplace engagement	75% Overall Satisfied with their job	75%	80%	85%

*data collected at point of hire.

4. Financial overview

The CMHR receives annual appropriations from the Government of Canada, which it supplements with revenue-generating activities and contributions from its independent foundation, Friends. For 2024-25, and the balance of the planning period, the Museum is projecting balanced budgets which will be achieved through increased earned revenues and moderate reductions across its operating expenses. These operating expense reductions will primarily be in categories identified in Budget 2023 as key areas, including travel, conference and hospitality, consultant expenses, and general operating expenses.

Macro-economic factors will continue to impact earned revenues. This, combined with inflation-driven increases to operating expenses will challenge the CMHR to achieve the budgetary targets set out in this plan.

In 2024-25, the CMHR will receive \$25.5 million as its base parliamentary appropriations to fund operations. It will also receive an additional \$1.7 million to support immediate building maintenance needs, the use of which will be guided by facilities life-cycle planning. A further \$1.4 million will be received in compensation adjustments.

4.1 Operating budget

The CMHR is projecting operating revenues of \$2.9 million, which represents a moderate increase from 2023-24, but continued economic uncertainty has the potential to affect the CMHR's ability to meet this target.

In 2024-25, it has budgeted \$0.6 million in contributions from Friends and \$1.0 million from the LGBT Purge Fund to develop an exhibition, as part of the settlement of a 2018 class action by members of the 2SLGBTQ+ community and the Government of Canada

The operating budget on a cash basis is \$31.5 million and is allocated between the core responsibilities as follows, including operational expenses and planned investments in revenue generating activities, life-cycle planning, and the LGBT Purge exhibition:

- Museum content, programs and engagement: \$14.1 million
- Accommodations: \$8.0 million - including payments in lieu of taxes (PILT) of \$2.8 million
- Internal services: \$9.4 million.

The CMHR has forecasted stabilization of personnel costs. Forecasted increases to personnel costs as a result of cost-of-living adjustments related to the collective bargaining process will be offset by realignment and optimization of existing positions.

The operating budget for 2024-25 on a cash basis is \$31.5 million. Total expenses on an accrual basis in the financial statement are \$ 45.0 million, comprised of the operating budget of \$31.5 million plus amortization of fixed assets of \$13.5 million.

4.2 Capital budget

The capital budget for 2024-25 is \$3.0 million

The shovel-ready design for the DLC and its construction is a key aspect of the CMHR's long-term sustainability strategy and continues to be a priority. The DLC will enable the CMHR to:

- significantly expand the breadth and reach of its virtual and onsite human rights education programming, including to rural and northern communities;
- improve sustainable participation (minimizing the Museum's carbon footprint);
- increase event and programming space to attract more tourism and conferences to Winnipeg, and
- create significant opportunities to establish the CMHR as a premiere resource for the public on human rights in Canada and internationally.

The capital budget includes development of one major exhibition, including a traveling module, continued core gallery renewal to address content gaps, ongoing information technology infrastructure renewal, visitor experience projects such as development of the outdoor site or community plaza, and ongoing digital life cycle recapitalization.

Aside from project-based capital items, the capital budget is based on life-cycle plans developed for three major areas: facilities, exhibitions and digital and network infrastructure.

5. Financial statements and budgets

5.1 Financial Statements

The financial statements are prepared on an accrual basis using the Canadian Public Sector Accounting Standards and Section 4200 applicable to government not-for-profit organizations (GNPO). The financial statements are included at 5.5 through 5.9.

The forecast for 2023-24 is based on the actual results for the first two quarters.

Table 1: Summary of revenues and operating costs (cash basis, in thousands)

(Prepared on a cash basis)	2022-23 Actual	2023-24 Budget	2023-24 Forecast	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
Main Estimates	30,820	25,500	25,500	25,458	25,500	25,500	25,500	25,500
Compensation adjustment			2,020	1,449	1,420	1,420	1,420	1,420
Budget 2023 -addn funding		1,340	1,340	1,683	-	-	-	-
Budget 2023 -refocusing Gov't spending		-	(65)	-	-	-	-	-
Parliamentary Appropriations	30,820	26,840	28,795	28,590	26,920	26,920	26,920	26,920
Parliamentary Appropriations deferred/used	(3,500)	500	1,750	500	750	1,000	1,500	1,500
Amounts used to purchase depreciable assets	(975)	(3,035)	(2,660)	(2,040)	(1,950)	(2,270)	(2,910)	(2,710)
Parliamentary Appropriations	26,345	24,305	27,885	27,050	25,720	25,650	25,510	25,710
Contributed revenue - Friends & LGBTQ Purge	672	1,120	1,100	1,600	800	800	800	800
Operating revenue	2,117	2,775	2,100	2,895	3,145	3,350	3,505	3,625
Other revenue	456	640	680	500	450	400	400	400
Total Revenue	29,590	28,840	31,765	32,045	30,115	30,200	30,215	30,535
Expenses								
Museum Content, Programs & Engagement	12,490	13,820	13,900	14,110	13,585	13,580	13,580	13,685
Accommodation – facility operations	4,550	4,980	5,165	5,230	4,795	4,860	4,865	4,935
Accommodation - PILT	2,360	2,700	2,700	2,750	2,800	2,850	2,850	2,900
Internal Services	8,830	8,970	9,270	9,440	8,880	8,840	8,860	8,950
Total Operating Expenses	28,230	30,470	31,035	31,530	30,060	30,129	30,155	30,470
Excess (Deficit) of Revenue over Expenses	1,360	(1,630)	730	515	55	71	60	65

5.2 Financial Planning Assumptions and Projections

The CMHR forecasts a balanced budget for 2024-25. There continues to be much uncertainty in the revenue and expense projections for the planning period as the CMHR addresses funding reductions and attempts to optimize expenses and bring operations into a financially sustainable model. Inflation and increasing economic uncertainty are also factors that have been considered from both a risk management and opportunities perspective.

5.2.1 Parliamentary appropriations

The CMHR's parliamentary appropriations in 2024-25 are \$28.6 million. These include:

- \$25.5 million base appropriations (including \$2.7 million for PILT)
- \$1.7 million in funding to be received through Budget 2023 for immediate building maintenance
- \$1.4 million in funding related to compensation adjustments

The financial statements (see 5.5 through 5.9) are completed on an accrual basis and reflect the recognition of deferred capital funding. Appropriations received to fund the capital assets, including the original building project, are initially deferred and then recognized as revenue over the same period as the capital assets purchased are amortized. The recognition of the deferred capital appropriations is offset by the amortization expense (included in Accommodations) for the related capital assets. The 2024-25 budget for recognition of deferred capital appropriations is \$7.0 million.

Total operating revenue:

Total operating revenue in 2024-25 is projected to be \$2.9 million, a moderate increase from the 2023-24 fiscal year. Financial sustainability through increased diversification and predictability of revenues is a priority for the CMHR.

Table 2: Operating expenditures by core responsibility (in \$ millions)

Operating expenses (Prepared on an accrual basis)	2022-23 Actual	2023-24 Budget	2023-24 Forecast	2024-25 Budget	2025-26 Projection	2026-27 Projection	2027-28 Projection	2028-29 Projection
Museum Content, Programs & Engagement	12,490	13,820	13,900	14,110	13,585	13,580	13,580	13,685
Accommodation - facility operations	4,550	4,980	5,165	5,230	4,795	4,860	4,865	4,935
Internal Services	8,830	8,970	9,270	9,440	8,880	8,840	8,860	8,950
Operating Expenses – before PILT & Amortization	25,870	27,770	28,335	28,780	27,260	27,280	27,305	27,570
Accommodation – PILT	2,360	2,700	2,700	2,750	2,800	2,850	2,850	2,900
Operating Budget (cash)	28,230	30,470	31,035	31,530	30,060	30,130	30,155	30,470
Accommodation - Amortization	13,100	13,500	12,800	13,500	13,500	13,500	13,500	13,500
Total Expenses (accrual)	41,330	43,970	43,835	45,030	43,560	43,630	43,655	43,970

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5.5 PRO-FORMA STATEMENT OF FINANCIAL POSITION								
YEARS ENDING MARCH 31, 2023 TO 2029 (IN THOUSANDS OF DOLLARS)								
Prepared on an accrual basis								
	FY	FY	FY	FY	FY	FY	FY	FY
	2022-2023	2023-2024	2023-2024	2024-2025	2025-2026	2026-27	2027-28	2028-29
	Actual	Budget	Forecast	Projection	Projection	Projection	Projection	Projection
Assets								
Cash & cash equivalents	3,310	9,564	4,040	4,555	4,610	4,680	4,740	4,805
Investments	28,760	18,682	27,010	26,510	25,760	24,760	23,260	21,760
Accounts receivable and other current :	887	825	887	887	887	887	887	887
Collections	1	1	1	1	1	1	1	1
Capital assets: in use								
Land	4,979	4,979	4,979	4,979	4,979	4,979	4,979	4,979
Building	295,240	296,282	295,650	296,050	296,200	296,300	296,590	296,935
Equipment and furnishings	12,553	14,772	12,768	13,658	14,808	16,428	18,398	20,164
Exhibits	50,148	53,176	52,388	53,638	53,788	54,338	54,988	55,588
Accumulated depreciation	(123,505)	(139,998)	(136,305)	(149,805)	(163,305)	(176,805)	(190,305)	(203,805)
Capital assets: under construction	1,217	1,897	1,267	1,767	2,267	2,267	2,267	2,267
Total Assets	273,590	260,180	262,685	252,240	239,995	227,835	215,805	203,580
Liabilities & Equity of Canada								
Accounts payable and other current lia	3,140	4,091	3,140	3,140	3,140	3,140	3,140	3,140
Deferred revenues	632	447	632	632	632	632	632	632
Deferred contributions	20,798	18,734	19,048	18,548	17,798	16,798	15,298	13,798
Deferred contributions related to capita	235,651	226,129	225,766	215,306	203,756	192,526	181,936	171,146
Net Assets:								
Unrestricted	8,390	5,800	9,120	9,635	9,690	9,760	9,820	9,885
Invested in capital assets	4,979	4,979	4,979	4,979	4,979	4,979	4,979	4,979
Total Liabilities & Equity of Canada	273,590	260,180	262,685	252,240	239,995	227,835	215,805	203,580
				0	0	0	0	0

NOTES:

Note 1:

Deferred contributions represent appropriations deferred for future purchases of a capital nature. The contributions are transferred to the Deferred contributions related to capital assets as they are generally used to fund Capital assets.

Note 2:

Effective April 1, 2011 the Corporation adopted the Canadian Public Sector Accounting Standards and Section 4200 applicable to government not-for-profit organizations (GNPO). Accordingly, parliamentary appropriations are accounted for in accordance with PS4210 (Contributions Revenue Recognition) and appropriations implicitly or explicitly restricted for the purchase of capital assets subject to amortization continue to be deferred and recognized as revenue on the same basis and over the same periods as the related capital assets acquired.

Summary of Corporate Plan 2024-25 to 2028-29
and Operating and Capital Budget 2024-25

5.6 PRO-FORMA STATEMENT OF OPERATIONS
YEARS ENDING MARCH 31, 2023 TO 2029 (IN THOUSAND OF DOLLARS)

Prepared on an accrual basis

	FY 2022-2023 Actual	FY 2023-2024 Budget	FY 2023-2024 Forecast	FY 2024-2025 Projection	FY 2025-2026 Projection	FY 2026-27 Projection	FY 2027-28 Projection	FY 2028-29 Projection
Parliamentary Appropriations								
Parliamentary appropriations - Mains	25,520	25,500	25,500	25,458	25,500	25,500	25,500	25,500
Compensation adjustment			2,020	1,449	1,420	1,420	1,420	1,420
Parliamentary appropriations - Recovery/Infra:	5,300	1,340	1,340	1,683	-	-	-	-
Budget 2024 -refocusing Govt spending			(65)	-	-	-	-	-
Amounts used to purchase depreciable Asse	(975)	(3,035)	(2,660)	(2,040)	(1,950)	(2,270)	(2,910)	(2,710)
Restricted for capital acquisitions (deferred) u	(3,500)	500	1,750	500	750	1,000	1,500	1,500
Amortization of Deferred Capital								
Funding, restricted amounts								
used in current year	6,590	7,000	6,300	7,000	7,000	7,000	7,000	7,000
	32,935	31,305	34,185	34,050	32,720	32,650	32,510	32,710
Contributed Revenue								
Recognition of prior years' contributions	6,510	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Contributions or new Revenue	672	1,120	1,100	1,600	800	800	800	800
Program sponsorships & grants	-	-	-	-	-	-	-	-
	7,182	7,620	7,600	8,100	7,300	7,300	7,300	7,300
Revenue of the Corporation								
Operating & other revenue	2,573	3,415	2,780	3,395	3,595	3,750	3,905	4,025
Total Revenues	42,690	42,340	44,565	45,545	43,615	43,700	43,715	44,035
Expenses								
Museum Content, Programs & Engagem	12,490	13,820	13,900	14,110	13,585	13,580	13,580	13,685
Accommodations - before PILT & Amortiz	4,550	4,980	5,165	5,230	4,795	4,860	4,865	4,935
Amortization	13,100	13,500	12,800	13,500	13,500	13,500	13,500	13,500
PILT - Annual amount	2,360	2,700	2,700	2,750	2,800	2,850	2,850	2,900
Internal Services	8,830	8,970	9,270	9,440	8,880	8,840	8,860	8,950
Total Expenses	41,330	43,970	43,835	45,030	43,560	43,630	43,655	43,970
Excess (deficit) of revenue over expenses	1,360	(1,630)	730	515	55	70	60	65

NOTES

Note 1

The deficit of revenue over expenses in year 2023-2024 projected to be funded by the unrestricted net assets

Summary of Corporate Plan 2024-25 to 2028-29
and Operating and Capital Budget 2024-25

5.7 PRO-FORMA STATEMENT OF CASH FLOWS
YEARS ENDING MARCH 31, 2023 TO 2029 (IN THOUSAND OF DOLLARS)
Prepared on an accrual basis

	FY 2022-2023 Actual	FY 2023-2024 Budget	FY 2023-2024 Forecast	FY 2024-2025 Projection	FY 2025-2026 Projection	FY 2026-27 Projection	FY 2027-28 Projection	FY 2028-29 Projection
Operating activities:								
Cash receipts (parliamentary appropriations)	29,845	24,186	26,135	26,550	24,970	24,650	24,010	24,210
Cash receipts (customers)	2,575	3,415	2,780	3,395	3,595	3,750	3,905	4,025
Cash receipts (contributions & sponsorships)	281	739	845	600	800	800	800	800
Cash paid (employees and suppliers) (Note 1)	(29,125)	(30,470)	(31,035)	(31,530)	(30,060)	(30,130)	(30,155)	(30,470)
Other income	0	-	-	-	-	-	-	-
	<u>3,576</u>	<u>(2,130)</u>	<u>(1,275)</u>	<u>(985)</u>	<u>(695)</u>	<u>(930)</u>	<u>(1,440)</u>	<u>(1,435)</u>
Capital activities:								
Acquisition of capital assets	(1,100)	(3,835)	(2,660)	(2,040)	(1,950)	(2,270)	(2,910)	(2,710)
	<u>(1,100)</u>	<u>(3,835)</u>	<u>(2,660)</u>	<u>(2,040)</u>	<u>(1,950)</u>	<u>(2,270)</u>	<u>(2,910)</u>	<u>(2,710)</u>
Investing activities:								
Proceeds from (acquisition of) Investments	(12,030)	800	1,750	500	750	1,000	1,500	1,500
	<u>(12,030)</u>	<u>800</u>	<u>1,750</u>	<u>500</u>	<u>750</u>	<u>1,000</u>	<u>1,500</u>	<u>1,500</u>
Financing activities:								
Parliamentary appropriations used for capital activities	980	2,654	2,660	2,040	1,950	2,270	2,910	2,710
Restricted contributions from non-owners and related investment income	590	381	255	1,000	0	0	0	0
	<u>1,570</u>	<u>3,035</u>	<u>2,915</u>	<u>3,040</u>	<u>1,950</u>	<u>2,270</u>	<u>2,910</u>	<u>2,710</u>
Increase (decrease) in cash and cash equivalents	(7,984)	(2,130)	730	515	55	70	60	65
Cash and cash equivalents, beginning of year								
Operating cash	11,294	11,694	3,310	4,040	4,555	4,610	4,680	4,740
Holdback account	0	0	0	0	0	0	0	0
	<u>11,294</u>	<u>11,694</u>	<u>3,310</u>	<u>4,040</u>	<u>4,555</u>	<u>4,610</u>	<u>4,680</u>	<u>4,740</u>
Cash and cash equivalents, end of year								
Operating cash	3,310	9,564	4,040	4,555	4,610	4,680	4,740	4,805
Holdback account	0	0	0	0	0	0	0	0
	<u>3,310</u>	<u>9,564</u>	<u>4,040</u>	<u>4,555</u>	<u>4,610</u>	<u>4,680</u>	<u>4,740</u>	<u>4,805</u>

NOTES

Note 1:

Cash paid represents total expenses excluding amortization adjusted for changes in accounts payable.

Summary of Corporate Plan 2024-25 to 2028-29
and Operating and Capital Budget 2024-25

5.8 CAPITAL BUDGET
YEARS ENDING MARCH 31, 2023 TO 2029 (IN THOUSAND OF DOLLARS)
Prepared on an accrual basis

	FY 2022-2023 Actual	FY 2023-2024 Budget	FY 2023-2024 Forecast	FY 2024-2025 Projection	FY 2025-2026 Projection	FY 2026-27 Projection	FY 2027-28 Projection	FY 2028-29 Projection
Projected Capital Expenditures:								
Digital Learning Centre Note 1)	2	-	-	-	-	-	-	-
Museum arrival experience and community plaza	-	500	50	500	500	-	-	-
Travelling exhibits	127	1,101	2,055	1,000	-	400	500	300
IT infrastructure	-	500	205	380	380	580	580	675
End user computer equipment	2	67	10	50	100	50	50	100
Info security	-	110	-	110	100	100	100	100
Software renew/replace	-	-	-	350	-	-	350	-
Digital exhibit hardware	64	-	50	-	-	-	-	100
Gallery renewal (Reconciliation)	-	35	35	100	50	50	50	50
Core exhibit renewal	-	310	100	150	100	100	100	150
Film/Digital Exhibits	294	-	-	-	-	-	-	-
Lifecycle replacements	-	-	-	-	570	890	890	890
Facility projects	491	412	410	400	150	100	290	345
Visitor experience projects	120	-	-	-	-	-	-	-
Total capital cost	1,100	3,035	2,915	3,040	1,950	2,270	2,910	2,710
Funded by:								
Annual Operating Budget 2016	975	2,154	1,560	1,540	1,200	1,270	1,410	1,210
New funding - FCMHR	125	-	-	-	-	-	-	-
New funding - LGBTQ2+ Purge	-	381	255	1,000	-	-	-	-
Deferred Appropriations	-	500	1,100	500	750	1,000	1,500	1,500
Total Sources	1,100	3,035	2,915	3,040	1,950	2,270	2,910	2,710

NOTES

Note 1:

Museum's Digital Learning Centre is currently a shovel-ready project. Further development depends on funding being secured in part through fundraising activities of the Friends of the CMHR. The CMHR has also allocated \$2 million in deferred contributions in 2024-2025 towards this project but will be largely dependent on its financial operating results over the planning period.

5.9 PRO-FORMA STATEMENT OF CHANGES IN NET ASSETS
YEARS ENDING MARCH 31, 2023 TO 2029 (IN THOUSAND OF DOLLARS)
Prepared on an accrual basis

	FY 2022-23 Actual	FY 2023-24 Budget	FY 2023-24 Forecast	FY 2024-25 Projection	FY 2025-26 Projection	FY 2026-27 Projection	FY 2027-28 Projection	FY 2028-29 Projection
Net assets, beginning of year	12,009	12,409	13,369	14,099	14,614	14,669	14,739	14,799
Excess of revenue over expenses	1,360	(1,630)	730	515	55	70	60	65
Net change in accumulated remeasureme	0	0	0	0	0	0	0	0
Net assets, end of year	13,369	10,779	14,099	14,614	14,669	14,739	14,799	14,864