

Financial Statements of

CANADIAN MUSEUM FOR HUMAN RIGHTS

Year ended March 31, 2021



CANADIAN MUSEUM FOR
HUMAN RIGHTS
MUSÉE CANADIEN POUR LES
DROITS DE LA PERSONNE

Canadian Museum for Human Rights

For the year ended March 31, 2021

Management Discussion and Analysis

The Canadian Museum for Human Rights, established as a Crown corporation in 2008, aims to deliver inspiring encounters with human rights, to promote respect for others and to encourage reflection and dialogue.

The Museum's primary objective is to fulfill its mandate within the context of the governance and accountability regime established in the *Museums Act* and in Part X of the *Financial Administration Act*. In implementing its mandate, the Museum embraces best practices through a management culture that promotes continuous improvement and full accountability to the Parliament of Canada and Canadians.

The Museum is grateful to the Government of Canada for its support, including emergency investments during the COVID-19 pandemic, and for recognizing the important role that Canada's national museums play in Canadian society.

STRATEGIC DIRECTION

The Museum's Board of Trustees establishes the strategic direction to guide the organization. The five-year plan set by the Board to provide the strategic direction for 2020-21 to 2024-25 was a bold vision, drawing on the strengths and accomplishments of the first five years of operations. The plan includes three core goals:

1. **Grow visitorship and engagement** – The Museum will strengthen its relevance to local communities, reach students in Manitoba, Canada and beyond, and reach new audiences across Canada.
2. **Grow presence** – The Museum will amplify the power of stories and engage in forums for dialogue that address issues of national and global importance.
3. **Grow revenue** – The Museum will identify ways to increase revenue, support Friends of the Canadian Museum for Human Rights and strengthen the case for government support for operating appropriations and capital initiatives.

In 2020-21, the Museum's operations were significantly impacted by the global pandemic. Over the year, the Museum was closed for a total of six months, with much of its work for human rights education shifting to online platforms. The Museum was also challenged during the year by findings of systemic racism and oppression, requiring significant time and resources to be directed to the foundational work required to disrupt discrimination in our workplace.

RISKS

The Museum employs a continually updated risk-management framework to identify, evaluate and mitigate all factors that pose a substantive threat to its ongoing operations or long-term success.

The Museum is currently undertaking a full risk re-assessment in light of the ongoing impact of the pandemic and the issues of systemic racism and discrimination at the Museum.

Canadian Museum for Human Rights

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FINANCIAL OVERVIEW

On March 14, 2020, due to public health risks associated with the COVID-19 pandemic, the CMHR and all national museums of Canada closed their doors to the public. The CMHR re-opened on June 17, 2020 with significant adaptations, including the closure of all high-touch interactive exhibits, as directed by the Province of Manitoba. On-site school programs and group tours were suspended. The on-site restaurant, ERA Bistro, remained closed during the year. Facility rentals were minimal.

On October 30, 2020, when Manitoba returned to “Code Red” pandemic status, the Museum closed for a second time and did not re-open until February 23, 2021. As a result of both closures, the Museum was open to the public for only six months during the year ended March 31, 2021.

Total on-site visitation for the 2020-2021 year was 18,602. Due to effects of the COVID-19 pandemic, including the closures of the Museum, this represents a significant and unavoidable decrease from the 285,020 visitors welcomed in the previous fiscal year. During the pandemic, the Museum has successfully pivoted to online engagement, with 1,037,479 website visits in the year ended March 31, 2021, a 52-per-cent increase over the last fiscal year. The Museum also had 8,067 students participate in its virtual tours of the Museum during the year.

For the 2020-2021 fiscal year, the Museum had a surplus of revenues over expenses of \$1.6 million, compared to the \$0.4 million surplus recorded for the 2019-2020 fiscal year. The surplus for 2020-21 is due to the receipt of \$1.5 million in retroactive compensation funding for 2018 through 2020.

STATEMENT OF OPERATIONS

Parliamentary Appropriations

In 2020-2021, the Museum received \$29.2 million in appropriations (\$27.0 million in 2019-2020). Parliamentary appropriations include emergency appropriations of \$2.2 million and \$1.5 million in retroactive compensation funding for 2018 through 2020 received during the year.

The Museum deferred \$4.7 million in appropriations for the future purchase of capital assets plus \$0.8 million received for specific capital projects and used \$0.4 million of appropriations to purchase capital assets.

The Museum amortized \$7.2 million of appropriations received in previous years for capital assets and recognized \$0.1 million for items expensed for accounting purposes. The parliamentary appropriations reported on an accrual basis were \$30.7 million (\$30.3 million in 2019-2020).

Revenues

Operating revenues were \$0.4 million for 2020-2021, down from \$3.3 million in 2020-2021, due to the COVID-19 closures, low visitation during the periods of reopening reflecting national and global travel restrictions as well as local behaviour influenced by public health orders and advisories, including ongoing restrictions on gatherings. This figure represents revenue from admissions, memberships and

Canadian Museum for Human Rights

For the year ended March 31, 2021

Boutique sales for the periods when the Museum was open to the public as well as travelling exhibition revenue.

Contributions of \$6.7 million are largely comprised of the amortization of deferred contributions related to capital assets received in previous periods from funding partners other than the Government of Canada (the Province of Manitoba, the City of Winnipeg and the Friends of the Canadian Museum for Human Rights), which are amortized over the same period as the capital asset purchased with the contributions. Contributions decreased from \$7.5 million in the prior year due to a decrease in amortization of capital assets funded by contributions.

Expenses

Total operating expenses were \$36.4 million for the year ended March 31, 2021, a decrease from \$41.1 million in the previous year.

The breakdown of expenses by core responsibility is as follows:

- Museum content, programs and engagement expenses were \$11.1 million, compared to \$14.2 million the previous year. This decrease was due to Museum pandemic closures and low visitation during the periods it was open, which resulted in reduced personnel costs and marketing expenditures as well the deferral or cancellation of on-site programs and exhibition work.
- Accommodation expenses were \$20.5 million, compared to \$21.9 million the previous year. The reduction is due to decreased amortization of capital assets as well as Museum pandemic closures, which resulted in lower building operation expenses.
- Internal services expenses were \$4.8 million, \$0.2 million lower than the previous year due to lower personnel, office and administration and travel costs, offset by an increase in professional services.

For the 2020-2021 fiscal year, the Museum finished in a positive operating position of \$1.6 million, compared to \$0.4 million in the previous year

STATEMENT OF FINANCIAL POSITION

Total assets decreased by \$7.0 million from \$294.4 million on March 31, 2020, to \$287.4 million on March 31, 2021. The reduction was due to decreased capital assets from amortization, offset by an increase in investments due to the receipt of appropriations that have been deferred.

Total liabilities decreased by \$8.6 million from \$284.4 million at March 31, 2020 to \$275.8 million at March 31, 2021. The decrease was due to amortization of deferred contributions for capital assets received in previous years, offset by an increase in deferred contributions.

Net assets increased by \$1.6 million from March 31, 2020, representing an excess of revenue over expenses for the year.

Canadian Museum for Human Rights

For the year ended March 31, 2021

OUTLOOK

The Museum is committed to building upon its considerable successes since opening in 2014. However, its operations in the short-term (and potentially the longer-term) have been significantly impacted by the global pandemic.

The pandemic has had, and will continue to have, a significant impact on the Museum's revenue generation and operations. Ongoing travel restrictions and health concerns will persist for several years. Destination Canada, Travel Manitoba and Tourism Winnipeg are projecting a five-year recovery before people start travelling and engaging in cultural and tourism activities at pre-pandemic levels. At this time, it is not possible to reliably predict the full effect of this on the Museum's operations and financial condition. Management will continue to actively monitor the organization's financial condition.

The strategic plan approved by the Board of Trustees in 2020-2021 has been re-assessed in light of these issues and a transitional plan approved for 2021-22. The transitional plan takes into consideration the ongoing impact of the pandemic and the requirements to incorporate anti-racist and anti-oppressive practices into all areas of the Museum's work.

The Museum will continue to work closely with its partners, the Government of Canada and the Friends of Canadian Museum for Human Rights, to assess its long-term funding requirements. Future pressures on the Museum's operating and capital budgets include the ongoing impact of the pandemic, work required to create an equitable museum, and the significant capital requirements of maintaining a digitally based museum in an iconic building.

The Museum is grateful to the federal government for \$3.9 million for 2021-2022 provided through Budget 2021 in recognition of the unique difficulties in operating a national cultural institution during these challenging times.

The Museum has identified the development of a Digital Learning Centre (DLC) as a priority, providing greater opportunities to realize the mandate of the Museum. Particularly during the COVID-19 pandemic and its immediate aftermath, people across Canada need new ways to connect and re-connect. The DLC will be a 465-square-metre space unlike any other in Western Canada. Integrated, advanced audio-visual technology will be used to virtually connect remote audiences with onsite programming – ranging from discussions and lectures to school programs and public performances. This multi-purpose gathering place and education centre will accommodate future community gatherings, facility rentals, conference seminars and more.

Completion of the DLC will enable all Canadians to participate in cultural, human rights, educational and reconciliation-oriented programs via integrated livestream broadcasts from the Museum. It will be fully accessible to visitors of all abilities, incorporating the latest principles of inclusive design.

The Museum will continue its efforts to maximize its earned revenues. In partnership with the Friends, the Museum also plans to supplement its parliamentary appropriations through sponsorships and philanthropic support.

Management responsibility for financial statements

Management has prepared the financial statements contained in this annual report in accordance with Canadian Public Sector Accounting Standards. The integrity and objectivity of the data in these financial statements are Management's responsibility. The financial statements include some amounts that are necessarily based on Management's estimates and judgment. Financial information presented throughout the annual report is consistent with the financial statements.

In discharging its responsibility for the integrity and fairness of the financial statements, Management has developed and maintains books of account, records, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information; that assets are safeguarded and controlled; and that transactions are in accordance with Part X of the *Financial Administration Act* (FAA) and regulations, the *Museums Act* and regulations, the Museum's by-laws, and the directive issued pursuant to section 89 of the FAA.

The Board of Trustees is responsible for ensuring Management fulfills its responsibilities for financial reporting and internal control. The Board exercises its responsibilities through the Audit and Risk Management Committee. The Committee, which is comprised of five Trustees of the Museum, meets with Management and the independent external auditor to review the manner in which the responsibilities for financial statements are being performed and to discuss auditing, internal controls and other relevant financial matters. The Audit and Risk Management Committee has reviewed and recommended approval of these financial statements.

The Museum's external auditor, the Auditor General of Canada, audits the financial statements and reports to the Minister of Canadian Heritage, who is accountable to Parliament for the Canadian Museum for Human Rights.



Isha Khan, Chief Executive Officer



Susanne Robertson, FCPA, FCA, Chief Financial Officer

June 23, 2021



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

INDEPENDENT AUDITOR'S REPORT

To the Minister of Canadian Heritage

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Canadian Museum for Human Rights, which comprise the statement of financial position as at 31 March 2021, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Canadian Museum for Human Rights as at 31 March 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Canadian Museum for Human Rights in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Canadian Museum for Human Rights' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Canadian Museum for Human Rights or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Canadian Museum for Human Rights' financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Canadian Museum for Human Rights' internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Canadian Museum for Human Rights' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Canadian Museum for Human Rights to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Compliance with Specified Authorities

Opinion

In conjunction with the audit of the financial statements, we have audited transactions of the Canadian Museum for Human Rights coming to our notice for compliance with specified authorities. The specified authorities against which compliance was audited are Part X of the *Financial Administration Act* and regulations, the *Museums Act* and regulations, the by-laws of the Canadian Museum for Human Rights, and the directive issued pursuant to section 89 of the *Financial Administration Act*.

In our opinion, the transactions of the Canadian Museum for Human Rights that came to our notice during the audit of the financial statements have complied, in all material respects, with the specified authorities referred to above. Further, as required by the *Financial Administration Act*, we report that, in our opinion, the accounting principles in Canadian public sector accounting standards have been applied on a basis consistent with that of the preceding year.

Responsibilities of Management for Compliance with Specified Authorities

Management is responsible for the Canadian Museum for Human Rights' compliance with the specified authorities named above, and for such internal control as management determines is necessary to enable the Canadian Museum for Human Rights to comply with the specified authorities.

Auditor's Responsibilities for the Audit of Compliance with Specified Authorities

Our audit responsibilities include planning and performing procedures to provide an audit opinion and reporting on whether the transactions coming to our notice during the audit of the financial statements are in compliance with the specified authorities referred to above.

A handwritten signature in black ink, appearing to read "H McManaman". The signature is fluid and cursive, with a long horizontal flourish at the end.

Heather McManaman, CPA, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
23 June 2021

Financial Statements of

CANADIAN MUSEUM FOR HUMAN RIGHTS

Year ended March 31, 2021



Canadian Museum for Human Rights

Statement of Financial Position

(In thousands of dollars)

As at March 31,	2021	2020
Assets		
Current assets		
Cash and restricted cash (note 3)	\$ 9,582	\$ 12,022
Investments (note 4)	1,091	3,175
Accounts receivable (note 5)	117	357
Inventories	177	246
Prepaid expenses	559	525
	11,526	16,325
Investments and restricted investments (note 4)	11,176	-
Collections (note 6)	1	1
Capital assets (note 7)	264,721	278,048
Total assets	\$ 287,424	\$ 294,374
Liabilities and net assets		
Current liabilities		
Accounts payable and accrued liabilities (notes 8 and 9)	\$ 2,934	\$ 3,475
Deferred revenue	202	247
	3,136	3,722
Deferred contributions (note 10)	12,933	7,592
Deferred contributions related to capital assets (note 11)	259,742	273,069
Total liabilities	275,811	284,383
Net assets		
Unrestricted	6,634	5,012
Invested in capital assets	4,979	4,979
	11,613	9,991
Total liabilities and net assets	\$ 287,424	\$ 294,374

Contractual rights and obligations (note 16)

The accompanying notes and schedules form an integral part of the financial statements.

Approved by the Board of Trustees:



Pauline Rafferty
Chair, Board of Trustees



Benjamin Nycum
Chair, Audit and Risk Management Committee

Canadian Museum for Human Rights

Statement of Operations

(In thousands of dollars)

Year ended March 31,	2021	2020
Revenue (Schedule 1)		
Operating	\$ 413	\$ 3,344
Contributions	6,748	7,481
Other income	139	381
Total revenue	7,300	11,206
Expenses (Schedule 2)		
Museum content, programs and engagement	11,140	14,189
Accommodation	20,450	21,912
Internal services	4,823	4,994
Total expenses	36,413	41,095
Excess of expenses over revenue before parliamentary appropriations	(29,113)	(29,889)
Parliamentary appropriations (note 12)	30,735	30,281
Excess of revenue over expenses	\$ 1,622	\$ 392

The accompanying notes and schedules form an integral part of the financial statements.

Canadian Museum for Human Rights

Statement of Changes in Net Assets

(In thousands of dollars)

	Unrestricted	Invested in capital assets	Total
Net assets, as at March 31, 2019	\$ 4,620	\$ 4,979	\$ 9,599
Excess of revenue over expenses	392	-	392
Net assets, as at March 31, 2020	\$ 5,012	\$ 4,979	\$ 9,991
Excess of revenue over expenses	1,622	-	1,622
Net assets, as at March 31, 2021	\$ 6,634	\$ 4,979	\$ 11,613

The accompanying notes and schedules form an integral part of the financial statements.

Canadian Museum for Human Rights

Statement of Cash Flows

(In thousands of dollars)

Year ended March 31,	2021	2020
Operating activities		
Cash receipts from customers	\$ 577	\$ 3,344
Cash receipts from contributions	177	532
Cash receipts from parliamentary appropriations	28,051	24,520
Cash receipts from other income	42	180
Cash payments to and on behalf of employees	(12,656)	(13,844)
Cash payments to suppliers	(10,412)	(12,663)
Interest received	134	162
	5,913	2,231
Capital activities		
Payments for acquisition of capital assets	(446)	(1,078)
	(446)	(1,078)
Investing activities		
Acquisition of investments	(11,560)	(1,053)
Disposal of investments	2,468	2,172
	(9,092)	1,119
Financing activities		
Parliamentary appropriation for the acquisition of capital assets	385	232
Parliamentary appropriations (capital) funding for capital assets	751	2,203
Contributions from non-government sources for capital assets	49	99
	1,185	2,534
(Decrease)/increase in cash	(2,440)	4,806
Cash and restricted cash, beginning of year	12,022	7,216
Cash and restricted cash, end of year	\$ 9,582	\$ 12,022

The accompanying notes and schedules form an integral part of the financial statements.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

1. (a) Authority and mandate

The Canadian Museum for Human Rights (the “Museum”) was established through an amendment to the *Museums Act* on August 10, 2008 and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act* (FAA). It is accountable to Parliament through the Minister of Canadian Heritage.

The Museum is not subject to income tax under the provisions of the *Income Tax Act*.

The Museum’s mandate, as stated in an amendment to the *Museums Act*, is as follows:

“to explore the subject of human rights, with special but not exclusive reference to Canada, in order to enhance the public’s understanding of human rights, to promote respect for others and to encourage reflection and dialogue.”

The Government of Canada has approved the Museum’s corporate plan for the 2020-2021 to 2024-2025 planning period. The Corporate Plan Summary was tabled on April 15, 2021 and is available on the Museum’s website.

(b) Operations

To meet all aspects of its mandate, the Museum has divided its operations into three mutually supportive activities:

Museum content, programs and engagement

- Accessible and engaging exhibitions
- Programming that promotes reflection and dialogue
- Sound and balanced research, scholarship and collections management
- National outreach, engagement and service
- Communications, marketing and collaborative relationships

Accommodation

- Building operations
- Protection services
- Information technology infrastructure

Internal services

- Corporate governance
- Administration
- Earned-revenue generation

(c) Travel, hospitality, conference and event expenditures

In July 2015, the Museum, along with other federal Crown corporations, was issued a directive (P.C. 2015-1105) pursuant to section 89 of the *Financial Administration Act* to align its travel, hospitality, conference and event expenditure policies, guidelines and practices with Treasury Board policies, directives and related instruments

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

on travel, hospitality, conference and event expenditures in a manner that is consistent with its legal obligations, and to report on the implementation of this directive in its corporate plan. The Museum has complied with this directive and has implemented all subsequent amendments to the Treasury Board's Directive on Travel, Hospitality, Conference and Event Expenditures.

(d) COVID-19 Pandemic

On March 11, 2020, the World Health Organization (WHO) declared the COVID-19 outbreak to be a pandemic. As a result of this declaration and in accordance with public health recommendations, the Museum, along with all other national museums, made the decision to close to visitors effective March 14, 2020. On March 16, the Museum directed most employees to work from home. The Museum reopened to visitors on June 17, 2020.

On October 30, 2020, in accordance with Manitoba Public Health Orders, the Museum once again closed to visitors until February 23, 2021. As a result of both closures, the Museum was open to the public for only 24 weeks during the 2020-2021 fiscal year.

The COVID-19 pandemic has had, and will continue to have, a significant impact on the Museum's revenue generation and operations – including visitation, facility rentals and Boutique sales. As the duration and full impact of the pandemic remained unclear as of March 31, 2021, it was not possible to reliably predict its full effect on the Museum's operations and financial condition. Museum management is actively monitoring the organization's financial condition, preparing to address short- and long-term financial impacts.

The Museum has considered the impact of this event on the valuation of its assets and has determined that assets are appropriately valued and that no impairments are required.

Recognizing the impact of the pandemic, the Government of Canada provided emergency funding to all national museums, including \$2.2 million to the Museum. This amount is included in parliamentary appropriations. The Government of Canada has confirmed that an additional \$3.9 million will be provided to the Museum for the fiscal year ending March 31, 2022.

2. Significant accounting policies

(a) Basis of presentation

The financial statements have been prepared in accordance with of the Canadian public sector accounting standards (PSAS) for government not-for-profit organizations. The Museum has elected to apply the 4200 series for government-not-for-profit organizations and applies the deferral method of accounting for contributions for not-for-profit organizations.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

(b) Financial assets and financial liabilities

Cash is composed of deposits with financial institutions that can be withdrawn without prior notice or penalty.

Cash, restricted cash, investments, accounts receivable and accounts payable and accrued liabilities are measured at amortized cost using the effective interest rate method through the Statement of Operations.

(c) Inventories

Inventories, which consist of materials for the Boutique and publications, are valued at the lower of cost and net realizable value. Cost is determined using the weighted-average cost method.

(d) Collections

The Permanent Collection comprised of archives, artifacts and artworks forms a part of the assets of the Museum and is presented in the Statement of Financial Position at a nominal value of \$1, due to the practical difficulties of determining a meaningful value for these assets.

Objects purchased for the Permanent Collection are recorded as an expense in the year of acquisition. Objects received as a donation are recorded as an expense along with the offsetting donation revenue in the year of acquisition.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

(e) Capital assets

Property and equipment owned by the Museum are valued at cost, net of accumulated amortization. When the development of a capital project is completed, it is transferred from capital projects in progress to the appropriate capital asset class. Component classification is applied to the building and exhibits, and amortization is calculated using the straight-line method, over the estimated useful lives of assets or components as follows:

Asset	Useful life
Building	
Base	40 years
Mechanical and electrical	20 years
Exhibits	3 to 15 years
Computer equipment, hardware and software	3 to 5 years
Building improvements	5 to 20 years
Furniture and equipment	3 to 10 years
Enterprise program development	5 years
Films	2 to 3 years
Website development	2 to 5 years

When conditions indicate that an asset no longer contributes to the Museum's ability to provide its services, the net carrying amount of the asset is written down to its residual value, if any.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

(f) Employee future benefits

i) Pension benefits

Substantially all of the employees of the Museum are covered by the Public Service Pension Plan (the "Plan"), a contributory defined benefit plan established through legislation and sponsored by the Government of Canada. Contributions are required by both the employees and the Museum to cover current service cost. Pursuant to legislation currently in place, the Museum has no legal or constructive obligation to pay further contributions with respect to any past service or funding deficiencies of the Plan. Consequently, contributions are recognized as an expense in the year when employees have rendered service and represent the total pension obligation of the Museum.

ii) Sick leave benefits

The Museum provides sick leave benefits for employees that accumulate but do not vest. The Museum recognizes a liability and an expense for sick leave in the period in which employees render services in return for the benefits.

iii) Maternity/parental benefits

Employees are entitled to maternity/parental benefits as provided for under labour contracts and conditions of employment. The cost of these benefits is event driven. Management determines the accrued benefit obligation using a method based upon forecasted payments related to maternity/parental leave.

(g) Revenue recognition

i) Museum operations

Revenues from Museum operations include the sale of general admission and programs, Boutique sales, facility rentals, memberships, a percentage of restaurant and catering sales and travelling exhibits. They are recognized in the year in which the sale of goods is completed or the services are provided.

ii) Parliamentary appropriations

The Government of Canada provides funding to the Museum through parliamentary appropriations.

Parliamentary appropriations which are explicitly or implicitly restricted for the purchase of capital assets subject to amortization are deferred and recognized as revenue on the same basis and over the same periods as the related capital assets acquired.

Parliamentary appropriations that are not restricted to a specific purpose are recognized as revenue on the Statement of Operations in the year for which the appropriation is authorized.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

iii) Contributions from other governments and non-government sources

Funding may be provided by various levels of government other than the Government of Canada, and other non-government sources.

Contributions from other governments, assistance from non-government sources and donations which are explicitly or implicitly restricted for the purchase of capital assets subject to amortization are deferred and recognized as revenue on the same basis and over the same periods as the related capital assets acquired.

Contributions from other governments, non-government sources and donations that are not restricted to a specific purpose are recognized as revenue on the Statement of Operations when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured.

iv) Cash donations and sponsorships

Unrestricted donations and sponsorships are recognized as revenue on the Statement of Operations when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured. Externally restricted donations, sponsorships and contributions are deferred on the Statement of Financial Position and recognized as revenue on the Statement of Operations in the year in which the related obligations are fulfilled and the related expenses are recognized. Restricted investment income is recognized as revenue in the year that the related expenses are recognized.

v) In-kind contributions and artifact donations

Revenues and offsetting expenses from goods and services received in-kind are recorded at fair market value upon receipt. Artifact donations are recorded at fair market value in the period when the last of three specific criteria are met, i) the artifact donation has been approved by the Museum's Collections Department, ii) legal transfer has taken place between the donor and the Museum and iii) a fair market value has been assigned to the artifact donation. If the donated artifact is designated as part of the Museum's Library Collection or Working Pool, it will be recorded as revenue and capitalized.

If the donated artifact is designated as part of the Museum's Permanent Collection, it will be recorded as revenue with an offsetting expense to Permanent Collection acquisitions.

In-kind contributions related to capital assets subject to amortization are recorded as deferred contributions related to capital assets on the Statement of Financial Position. In-kind contributions related to capital assets not subject to amortization are recorded as net assets invested in capital assets on the Statement of Financial Position.

In-kind contributions are recorded at the fair value of the asset received.

vi) Interest revenue

Interest revenue is recognized in the period it is earned.

Restricted interest revenue is recognized as income on the Statement of Operations in the year that the related expenditures are recognized.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

vii) Volunteer services

Volunteers contribute a significant number of hours of service per year. Because of the difficulty of determining their fair value, contributed services are not recognized in these financial statements.

viii) Deferred revenue

Deferred revenue represents funds received by the Museum from sponsorships, travelling exhibit revenue, the sale of gift cards, advance payments, and donations designated to support programming that are not yet earned through the provision of goods and services.

(h) Expenses

An expense that contributes directly to an activity as described in note 1 (b) is allocated fully to that activity. Certain expenses contribute to more than one activity and are allocated based on the estimated time spent on each activity.

(i) Foreign exchange

Monetary assets and liabilities denominated in US dollars are translated into Canadian dollars using the exchange rate at the Statement of Financial Position date. Foreign exchange is recorded on US dollar denominated transactions at the noon exchange rate on the transaction date.

Realized foreign currency gains are recorded in Other income on the Statement of Operations. Realized foreign currency losses are recorded in Expenses on the Statement of Operations.

(j) Friends of the CMHR

The Museum and the Friends of the CMHR are related by virtue of the Museum's significant influence over the Friends of the CMHR. The Friends of the CMHR is a separate legal entity registered as a charity and is therefore exempt from income tax. The Friends of the CMHR has a mandate to seek and obtain major donations to support the Museum's mandate and assist in achieving the Museum's vision. The financial statements of the Friends of the CMHR have not been consolidated in the Museum's financial statements.

(k) Contingent liabilities

In the normal course of its operations, the Museum may become involved in various claims or legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a liability will be accrued and an expense recorded in the Museum's financial statements.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

(l) Measurement uncertainty

The preparation of financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of income and expenses for the year. Accrued liabilities, contingent liabilities, and estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimates. These estimates are reviewed quarterly and as adjustments become necessary, they are recorded in the financial statements in the period which they become known.

(m) Inter-entity transactions

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis and are measured at the carrying amount, except for the following:

- i) Inter-entity transactions are measured at the exchange amount when undertaken on similar terms and conditions to those adopted if the entities were dealing at arms-length, or where costs provided are recovered.
- ii) Goods or services received without charge between commonly controlled entities are not recorded. The Museum receives audit services free of charge from the Office of the Auditor General of Canada.

(n) Other related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

3. Cash and restricted cash

Restricted cash consists of cash held in the Museum's separate bank account arising from parliamentary appropriations which are restricted for capital projects and used as needed.

		2021		2020
Cash	\$	3,384	\$	3,970
Restricted cash		6,198		8,052
	\$	9,582	\$	12,022

The change in restricted cash is comprised of the following:

		2021		2020
Balance, beginning of year	\$	8,052	\$	4,852
Add capital parliamentary appropriations		751		2,203
Add deferred parliamentary appropriations for capital projects		4,700		2,300
Add deferred interest income		49		99
Less restricted investments		(7,000)		-
Less amounts used to purchase capital assets		(354)		(1,402)
Balance, end of year	\$	6,198	\$	8,052

4. Investments and restricted investments

At March 31, 2021, the Museum held guaranteed investment certificates with an amortized cost of \$12,267 and a face value of \$12,181 (2020 – \$3,175 and \$3,090), with annual yield percentages ranging from 0.70% to 2.50%, (2020 – 2.09% to 2.76%) and maturity dates ranging from September 14, 2021 to March 31, 2026 (2020 – July 3, 2020 to September 27, 2021). The long-term guaranteed investment certificates are redeemable prior to maturity. Restricted investments arise from parliamentary appropriations which are restricted for capital projects and used as needed.

		2021		2020
Guaranteed investment certificates	\$	12,267	\$	3,175
Portion maturing in the next fiscal year		(1,091)		(3,175)
Long-term portion		11,176		-
Less amounts restricted for deferred contributions		(7,000)		-
Long-term portion of unrestricted investments	\$	4,176	\$	-

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

5. Accounts receivable

	2021	2020
Receivable from Friends of the CMHR	\$ 12	\$ 81
Refundable taxes	64	95
Facility rentals and commissions	1	106
Travelling exhibit rental fees	-	53
Other	40	22
	\$ 117	\$ 357

The carrying amounts of the Museum's accounts receivable approximate their fair values due to their short term nature.

6. Collections

The Museum maintains archives, artifacts and artwork whereby these objects and their related information are maintained and developed by various areas within the Museum.

Acquisitions designated as part of the Permanent Collection meet the accounting requirements of a Collection as defined in PSAS. Objects purchased for the Permanent Collection are recorded as an expense in the year of acquisition. Objects received as a donation are recorded as an expense along with the offsetting donation revenue in the year of acquisition.

During the year ended March 31, 2021, the Museum acquired \$6 (2020 - \$13) worth of artifacts and received \$3 (2020 - \$0) worth of donated artifacts for the Permanent Collection.

The Museum did not record any revenues for the years ended March 31, 2021 and 2020 related to sales of Permanent Collection items.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

7. Capital assets

	Cost 2020	Additions	Disposals	Transfers	Cost 2021
Land	\$ 4,979	\$ -	\$ -	\$ -	\$ 4,979
Building					
Base	238,625	-	-	-	238,625
Mechanical and electrical	48,506	-	-	-	48,506
Exhibits	50,868	-	-	-	50,868
Computer equipment, hardware and software	10,160	89	(1,520)	-	8,729
Building improvements	7,775	-	-	15	7,790
Furniture and equipment	2,277	122	-	-	2,399
Website development	1,700	-	-	-	1,700
Enterprise program development	1,134	-	-	-	1,134
Films	161	-	-	-	161
Capital projects in progress	217	191	-	(15)	393
Capital assets	\$ 366,402	\$ 402	\$ (1,520)	\$ -	\$ 365,284

	Accumulated amortization 2020	Amortization expense	Disposals	Accumulated amortization 2021
Building				
Base	\$ 37,123	\$ 5,967	\$ -	\$ 43,090
Mechanical and electrical	15,118	2,426	-	17,544
Exhibits	22,379	3,239	-	25,618
Computer equipment, hardware and software	7,640	779	(1,320)	7,099
Building improvements	2,703	560	-	3,263
Furniture and equipment	1,456	194	-	1,650
Website development	682	340	-	1,022
Enterprise program development	1,134	-	-	1,134
Films	119	24	-	143
Capital assets	\$ 88,354	\$ 13,529	\$ (1,320)	\$ 100,563

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

	Net book value 2021	Net book value 2020
Land	\$ 4,979	\$ 4,979
Building		
Base	195,535	201,502
Mechanical and electrical	30,962	33,388
Exhibits	25,250	28,489
Computer equipment, hardware and software	1,630	2,520
Building improvements	4,527	5,072
Furniture and equipment	749	821
Website development	678	1,018
Enterprise program development	-	-
Films	18	42
Capital projects in progress	393	217
Capital assets	\$ 264,721	\$ 278,048

The land was donated to the Museum on April 15, 2009. If the land is no longer to be used for the purposes of the Museum, or such other purposes as approved by the previous owners, the ownership of the land reverts to the City of Winnipeg and The Forks Renewal Corporation.

The amortization expense for the year ended March 31, 2021 is \$13.5 million (2020 - \$14.4 million).

Included with disposals are fully amortized, out-of-use assets with an original book value of \$1,520 (2020 - \$59). For the year ended March 31, 2021, the Museum wrote off the remaining net book value of \$200 related to discontinued IT infrastructure. For the year ended March 31, 2020, the Museum wrote off the remaining net book value of \$141 related to discontinued capital projects.

Capital projects in progress represent costs incurred for assets under development. At both March 31, 2021 and March 31, 2020, this includes the digital learning centre, building improvements and digital programming.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

8. Accounts payable and accrued liabilities

	2021	2020
Payment in lieu of taxes	\$ 705	\$ 700
Operational payables	1,731	2,051
Capital assets accounts payables	440	484
Employee future benefits (note 9)	38	240
Holdback	20	-
	\$ 2,934	\$ 3,475

The carrying amounts of accounts payable and accrued liabilities approximate their fair values due to their short-term nature.

9. Employee future benefits

(a) Pension benefits

Substantially all of the employees of the Museum are covered by the Public Service Pension Plan (the "Plan"), a contributory defined benefit plan established through legislation and sponsored by the Government of Canada. Contributions are required by both the employees and the Museum. The President of the Treasury Board of Canada sets the required employer contributions based on a multiple of the employees' required contribution. The required employer contribution rate is dependent on when the employee joined the plan. For plan start dates prior to January 1, 2013, the Museum's contribution rate effective at year end was 1.01 times the employees' contribution (2020 – 1.01); and for plan start dates after December 31, 2012, the Museum's contribution rate effective at year end was 1.00 times the employees' contribution (2020 - 1.00) for a defined salary threshold. On the portion of salaries above the defined threshold, the Museum is required to contribute on a ratio of 3.59 times the employees' contributions (2020 – 3.80 times).

The Museum's and employees' contributions to the Plan for the year were as follows:

	2021	2020
Museum's contributions	\$ 920	\$ 1,033
Employees' contributions	887	974

The Government of Canada holds a statutory obligation for the payment of benefits relating to the Plan. Pension benefits generally accrue up to a maximum period of 35 years at an annual rate of 2 per cent of pensionable service times the average of the best five consecutive years of earnings. The benefits are coordinated with Canada/Québec Pension Plan benefits and are indexed to inflation.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

(b) Sick leave, maternity/parental and other benefits

Information about the plans is as follows:

		2021		2020
Accrued benefit obligations, beginning of the year	\$	240	\$	33
Expense for the year		50		417
Benefits paid during the year		(252)		(210)
Accrued benefit obligations, end of the year	\$	38	\$	240

10. Deferred contributions

Changes in the deferred contributions, restricted for the future purchase of capital assets, during the year were as follows:

		2021		2020
Balance, beginning of year	\$	7,592	\$	4,708
Additions				
Parliamentary appropriations (capital)		751		2,203
Restricted deferred parliamentary appropriations		4,700		2,300
Deferred interest income		49		99
		5,500		4,602
Deductions				
Amounts transferred to deferred contributions related to capital assets		(17)		(1,163)
Amounts recognized as revenue		(142)		(555)
		(159)		(1,718)
Balance, end of year	\$	12,933	\$	7,592

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

11. Deferred contributions related to capital assets

Changes in the deferred contributions related to capital assets, purchased but not fully amortized, are composed of:

	2021	2020
Balance, beginning of year	\$ 273,069	\$ 286,242
Amounts transferred from deferred contributions	17	1,163
Parliamentary appropriation for the acquisition of capital assets	385	232
Amortization and loss of deferred contributions related to capital assets	(13,729)	(14,568)
Balance, end of year	\$ 259,742	\$ 273,069

12. Parliamentary appropriations

	2021	2020
Main estimates amount provided for operating and capital expenditures	\$ 25,503	\$ 26,955
Supplementary estimates and transfers	3,684	-
Total parliamentary appropriations approved in current year	29,187	26,955
Less current year parliamentary appropriations not recognized as revenue:		
Restricted for capital asset acquisitions (deferred contributions)	(4,700)	(2,300)
Parliamentary appropriations (capital) deferred	(751)	(2,203)
Amounts used to purchase capital assets	(385)	(232)
Add prior year parliamentary appropriations recognized as revenue in the current year:		
Amortization and loss of deferred contributions related to capital assets	7,242	7,506
Restricted amounts used in current year for items expensed for accounting purposes	142	555
Parliamentary appropriations recognized as revenue	\$ 30,735	\$ 30,281

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

13. Financial risk management

The Museum has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk. These risks have no significant impact on the Museum's financial statements. There has been no change to the level of risk as compared to the prior year, as well as no change in risk management practices used to manage risks.

The Audit and Risk Management Committee's mandate includes ensuring that the Museum has identified its major risks and ensures that management monitors and controls them. The Board oversees the Museum's systems and practices of internal control and ensures that these controls contribute to the assessment and mitigation of risk.

(a) Credit risk

Credit risk is the risk of financial loss to the Museum if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held by the Museum consisting of restricted cash, cash, investments and accounts receivable.

The maximum exposure to credit risk of the Museum at March 31, 2021 is the carrying value of these assets.

(i) Cash and investments

The Museum manages its credit risk surrounding cash by dealing solely with reputable banks and financial institutions and utilizing an investment policy approved by the Board of Trustees to guide investment decisions. Credit risk is minimized substantially by ensuring that assets are invested in instruments that are guaranteed by the Canadian federal and provincial governments and Canadian Schedule 1 Banks.

(ii) Accounts receivable

The Museum's exposure to credit risk associated with accounts receivable is assessed as being low mainly due to the demographics of the Museum's debtors, including the type of debtor and the country in which the debtor operates.

(b) Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates will affect the Museum's income or the fair value of its holdings of financial instruments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return. At March 31, 2021, the Museum did not have any material interest rate or other price risks.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

(i) Currency risk

The Museum's financial assets and liabilities are in Canadian dollars which is the functional currency of the Museum. Foreign exchange risk may arise from certain contracts which may be denominated in foreign currencies, specifically the US dollar. At March 31, 2021, the Museum did not have any material foreign currency risk.

Although management monitors exposure to such fluctuations, it does not employ any external hedging strategies to counteract the foreign currency fluctuations. The effect of fluctuations in foreign exchange rates on the financial statements is insignificant.

(c) Liquidity risk

Liquidity risk is the risk that the Museum will not be able to meet its financial obligations as they become due.

The Museum manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing and financing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Museum's reputation.

At March 31, 2021, the Museum had unrestricted cash of \$3.4 million (2020 - \$4.0 million).

The maturities of the Museum's financial liabilities at March 31, 2021 are estimated by management to be as follows:

Accounts payable and accrued liabilities of \$2.9 million: not later than six months

14. Related party transactions

The Museum is related to the Friends of the CMHR, all Government of Canada departments, agencies and Crown corporations and key management personnel. The Museum enters into transactions with these entities in the normal course of business, at fair value, unless otherwise disclosed.

The Friends of the CMHR raise funds from individuals, foundations, governments and corporations to support the Museum. The Friends of the CMHR is responsible for funding its operating expenditures through private sector donations and other revenue. The amounts contributed to the Museum by the Friends of the CMHR for capital purchases are recorded as Deferred contributions on the Statement of Financial Position and are transferred to Deferred contributions related to capital assets as the funds are used. Contributions from the Friends of the CMHR that are restricted for a specific purpose will be deferred and recognized as the related expenditures are incurred. Unrestricted contributions will be recognized as revenue in the year received.

The following transactions with the Friends of the CMHR are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. The Museum provided indirect administrative support costs comprised of space and services including security, janitorial, information technology support and other services and amenities at a fee of \$1.00 per annum.

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Direct expenses relating to an interchange agreement and a professional services agreement were paid by the Museum for the Friends of the CMHR for a total of \$0.3 million (2020 - \$0.3 million). Total amounts charged back to Friends of the CMHR for the year ended March 31, 2021, was \$0.2 million (2020 - \$0.3 million). The Museum has waived the recovery of fees from the professional services agreement due to strains on fundraising experienced by the Friends of the CMHR. Total amounts receivable from the Friends of the CMHR relating to these costs is nil (2020 - \$0.1 million).

Other than salary and benefits, the Museum also had no transactions with its key management personnel. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Museum, including senior management personnel and members of its Board of Trustees.

15. Allocation of expenses

The Museum incurs expenses that contribute to multiple museum activities. For the year ending March 31, 2021, \$3.0 million of expenses including personnel costs, information management infrastructure and systems, and protection services have been allocated (2020 - \$2.8 million).

The expenses have been allocated as follows:

	2021		2020	
Museum content, programs and engagement	\$	1,622	\$	1,541
Internal services		1,068		964
Accommodation		313		320
Total	\$	3,003	\$	2,825

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2021

(In thousands of dollars)

16. Contractual rights and obligations

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. Contractual obligations are obligations that will become liabilities in the future when the terms of those contracts or agreements are met.

As of March 31, 2021, the Museum's contractual rights arise due to revenue contracts entered into which include facility rentals, restaurant and catering, and travelling exhibits.

The Museum's contractual obligations arise due to long-term contracts/commitments for equipment and services.

The future minimum payments and receipts are as follows:

	Contractual rights	Contractual obligations
2021-2022	\$ 72	\$ 3,784
2022-2023	78	508
2023-2024	16	240
2024-2025	1	131
2025-2026 and beyond	6	131
	\$ 173	\$ 4,794

The future contractual rights estimates could be impacted by the nature and volatility of the COVID-19 pandemic.

Canadian Museum for Human Rights

For the year ended March 31, 2021

(In thousands of dollars)

Schedule 1 – Schedule of Revenues

Operating revenues

	2021	2020
Admissions and programs		
General admission	\$ 92	\$ 1,213
Memberships	28	152
Public programs	-	54
Education programs	-	104
Retail Boutique sales	164	761
Facility rentals	7	707
Restaurant and catering	2	243
Travelling exhibits	120	110
Total	\$ 413	\$ 3,344

Contributions

	2021	2020
Revenue related to the amortization and loss of deferred contributions		
from other donors	\$ 6,487	\$ 7,062
Contributions from Friends of the CMHR:		
Cash donations and sponsorships	173	151
In-kind donations	30	142
Cash donations and sponsorships	55	115
In-kind and artifact donations	3	11
Total	\$ 6,748	\$ 7,481

Other income

	2021	2020
Interest revenue	\$ 134	\$ 226
Friends of the CMHR cost recoveries	-	138
Miscellaneous	5	17
Total	\$ 139	\$ 381

Canadian Museum for Human Rights

For the year ended March 31, 2021

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Schedule 2 – Schedule of Expenses

	2021	2020
Amortization and write-off of capital assets	\$ 13,729	\$ 14,568
Personnel costs	12,671	13,723
Payment in lieu of taxes	2,742	2,725
Building operations	2,038	2,202
Information management infrastructure and systems	1,416	1,346
Professional and special services	937	563
Exhibitions	612	883
Protection services	463	686
Marketing and promotion	408	1,352
Utilities	422	458
Digital reach	325	502
Office supplies and administration	295	489
Programming	104	410
Cost of goods sold	100	397
Exhibits maintenance	72	258
Other	44	85
Travel	26	435
Permanent collection acquisitions	9	13
Total expenses	\$ 36,413	\$ 41,095