

Financial Statements of

**CANADIAN MUSEUM FOR HUMAN RIGHTS**

Year ended March 31, 2022



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

## Canadian Museum for Human Rights

For the year ended March 31, 2022

# Management Discussion and Analysis

The Canadian Museum for Human Rights (“the Museum”), 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 financial support 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 in 2019 for 2020-21 to 2024-25 was a bold vision, drawing on the strengths and accomplishments of the first five years of operations. In 2021-22, taking into consideration the impact of the pandemic and the efforts required to incorporate anti-racist and anti-oppressive practices into all areas of the Museum’s work, the Board reviewed and refined the plan’s goals to better reflect the importance of a healthy workplace and meaningful external relationships.

The plan for 2021-22 included three strategic pillars:

1. **Be sustainable** – To ensure its mandate extends to future generations, the Museum will establish a work environment that is reflective of our values. We will demonstrate responsibility for our people, our physical assets, our financial resources and the impact we have on the environment around us.
2. **Grow engagement** – The Museum will expand its reach, providing visitors with human rights experiences that educate and inspire. These experiences will have a lasting impact on the hearts and minds of all visitors – whether they are engaged on site, online or off site.
3. **Be relevant** – Rooted in our values, the Museum will be a trusted resource for human rights content and information.

### RISKS

The Museum recently updated its risk-management framework with a full risk reassessment to identify, evaluate and mitigate all factors that pose a substantive threat to its ongoing operations or long-term success. Risks will continue to be monitored on an ongoing basis.

## Canadian Museum for Human Rights

For the year ended March 31, 2022

### FINANCIAL OVERVIEW

In 2021-22, the Museum's operations continued to be significantly affected by the global pandemic. Over the year, the Museum was closed for a total of four months, with much of its work for human rights education shifting to online platforms. In the previous year the Museum had been closed for a total of six months. The Museum also continued to direct significant time and resources to the foundational work required to disrupt systemic discrimination in our workplace.

Total on-site visitation for the 2021-22 year was 68,568. This is a significant increase from the 18,602 visitors in 2020-21 but still represents a significant and unavoidable decrease from the 285,020 visitors welcomed in 2019-20, prior to the pandemic. During the pandemic, the Museum has successfully pivoted to online engagement, with 942,530 website visits in the year ended March 31, 2022, only a slight decrease from the record-high 1,037,479 website visits for the year ended March 31, 2021. In addition, the Museum saw a significant increase in the number of students who participated in its virtual field trips, with 21,750 students participating in 2021-22, up from 8,067 the previous year.

For the 2021-22 fiscal year, the Museum had an excess of revenue over expenses of \$0.4 million, compared to an excess of \$1.6 million recorded for the 2020-21 fiscal year. The higher surplus in 2020-21 was due to the receipt of \$1.5 million in retroactive compensation funding for 2018 through 2020.

### STATEMENT OF OPERATIONS

#### *Parliamentary Appropriations*

In 2021-22, the Museum received \$29.3 million in appropriations (\$29.2 million in 2020-21). Parliamentary appropriations include COVID support funding of \$3.9 million. The previous year had included \$2.2 million of COVID-related emergency funding and \$1.5 million in retroactive compensation funding for 2018 through 2020.

The Museum deferred \$4.6 million in appropriations for the future purchase of capital assets and used \$0.4 million in appropriations to purchase capital assets.

The Museum amortized \$6.8 million of appropriations received in previous years for capital assets and recognized \$0.2 million for items expensed for accounting purposes. The parliamentary appropriations reported on an accrual basis were \$31.4 million (\$30.7 million in 2020-21).

#### *Revenues*

Operating revenues were \$0.9 million for 2021-22, up from \$0.4 million in 2020-21, due to an increase in visitation as the Museum was open two months longer than it was during the previous year and visitation was also higher during the times it was open in 2021-22 compared to the year before. This figure represents revenue from admissions, memberships, Boutique sales, facility rentals, restaurant and catering and travelling exhibitions.

Contributions of \$7.0 million were 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 were amortized over the same period as the capital assets purchased with contributions. Contributions increased from \$6.7 million in the prior year due to an increase in cash donations and sponsorships received through the Friends of the CMHR.

#### *Expenses*

Total operating expenses were \$39.0 million for the year ended March 31, 2022, an increase from \$36.4 million the previous year.

## Canadian Museum for Human Rights

For the year ended March 31, 2022

The breakdown of expenses by core responsibility is as follows:

- Museum content, programs and engagement expenses were \$12.5 million, compared to \$11.1 million the previous year. This increase was due to higher costs for personnel, marketing, exhibition and programming as the Museum had fewer pandemic closures and higher visitation during the periods it was open.
- Accommodation expenses were \$20.9 million, compared to \$20.5 million the previous year. This increase was due to the Museum being open two months longer than it was during the previous year, which resulted in higher expenses for building operations, protection services and utilities.
- Internal services expenses were \$5.6 million, \$0.8 million higher than the previous year due to higher costs for personnel and for professional services related to implementation of the Equitable Museum Framework.

### STATEMENT OF FINANCIAL POSITION

Total assets decreased by \$6.4 million: from \$287.4 million on March 31, 2021 to \$281.0 million on March 31, 2022. This reduction was due to decreased capital assets from amortization, offset by an increase in restricted cash and investments due to the receipt of appropriations that have been deferred.

Total liabilities decreased by \$6.8 million: from \$275.8 million at March 31, 2021 to \$269.0 million at March 31, 2022. This decrease was due to amortization of deferred contributions for capital assets received in previous years, offset by an increase in deferred contributions and accounts payable. Net assets increased by \$0.4 million from March 31, 2021, representing an excess of revenue over expenses for the year.

### OUTLOOK

The Museum is committed to building upon its considerable successes since opening in 2014. However, its operations and revenue generation have been significantly impacted by the global pandemic. In 2021, Destination Canada, Travel Manitoba and Tourism Winnipeg projected a five-year recovery period 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.

As stated above, the Strategic Plan approved by the Board of Trustees for 2020-2021 was reassessed 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 requirements to incorporate anti-racist and anti-oppressive practices into all areas of the Museum's work.

## **Canadian Museum for Human Rights**

For the year ended March 31, 2022

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 the \$3.9 million of pandemic-related funding provided for 2021-22 through Budget 2021 in recognition of the unique difficulties of operating a national cultural institution during these challenging times.

Looking forward, the Museum has identified the development of a Digital Learning Centre (DLC) as a priority, providing greater opportunities to realize its mandate. 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 on-site programming ranging from discussions and lectures to school programs and public performances. This multi-purpose gathering place and education centre will also accommodate 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. It will also help people across Canada access new ways to connect and re-connect during the COVID-19 pandemic and its aftermath.

The Museum will continue its efforts to maximize earned revenue. 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 to the Board.

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 14, 2022



## 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 2022, 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 2022, 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 cursive script, appearing to read "H McManaman".

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

Ottawa, Canada  
14 June 2022

# Canadian Museum for Human Rights

## Statement of Financial Position

(In thousands of dollars)

As at March 31	2022	2021
<b>Assets</b>		
Current assets		
Cash and restricted cash (note 3)	\$ 11,294	\$ 9,582
Investments and restricted investments (note 4)	4,000	1,091
Accounts receivable (note 5)	117	117
Inventories	144	177
Prepaid expenses	564	559
	16,119	11,526
Investments and restricted investments (note 4)	12,282	11,176
Collections (note 6)	1	1
Capital assets (note 7)	252,629	264,721
<b>Total assets</b>	<b>\$ 281,031</b>	<b>\$ 287,424</b>
<b>Liabilities and net assets</b>		
Current liabilities		
Accounts payable and accrued liabilities (notes 8 and 9)	\$ 4,091	\$ 2,934
Deferred revenue	447	202
	4,538	3,136
Deferred contributions (note 10)	16,834	12,933
Deferred contributions related to capital assets (note 11)	247,650	259,742
Total liabilities	269,022	275,811
Net assets		
Unrestricted	7,030	6,634
Invested in capital assets	4,979	4,979
	12,009	11,613
<b>Total liabilities and net assets</b>	<b>\$ 281,031</b>	<b>\$ 287,424</b>

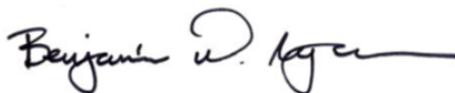
Contractual rights and obligations (note 16)

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)

<b>Year ended March 31</b>	<b>2022</b>	<b>2021</b>
Revenue (Schedule 1)		
Operating	\$ 937	\$ 413
Contributions	6,970	6,748
Other revenue	126	139
<b>Total revenue</b>	<b>8,033</b>	<b>7,300</b>
Expenses (Schedule 2)		
Museum content, programs and engagement	12,454	11,140
Accommodation	20,903	20,450
Internal services	5,635	4,823
<b>Total expenses</b>	<b>38,992</b>	<b>36,413</b>
Excess of expenses over revenue before parliamentary appropriations	(30,959)	(29,113)
Parliamentary appropriations (note 12)	31,355	30,735
<b>Excess of revenue over expenses</b>	<b>\$ 396</b>	<b>\$ 1,622</b>

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, 2020	\$ 5,012	\$ 4,979	\$ 9,991
Excess of revenue over expenses	1,622	-	1,622
<b>Net assets, as at March 31, 2021</b>	<b>\$ 6,634</b>	<b>\$ 4,979</b>	<b>\$ 11,613</b>
Excess of revenue over expenses	396	-	396
<b>Net assets, as at March 31, 2022</b>	<b>\$ 7,030</b>	<b>\$ 4,979</b>	<b>\$ 12,009</b>

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)

<b>Year ended March 31</b>	<b>2022</b>	<b>2021</b>
Operating activities		
Cash receipts from customers	\$ 953	\$ 577
Cash receipts from contributions	678	177
Cash receipts from parliamentary appropriations	28,945	28,051
Cash receipts from other income	5	42
Cash payments to and on behalf of employees	(12,775)	(12,656)
Cash payments to suppliers	(11,323)	(10,412)
Interest received	140	134
	<b>6,623</b>	<b>5,913</b>
Capital activities		
Payments for acquisition of capital assets	(1,574)	(446)
	<b>(1,574)</b>	<b>(446)</b>
Investing activities		
Acquisition of investments	(5,100)	(11,560)
Disposal of investments	1,066	2,468
	<b>(4,034)</b>	<b>(9,092)</b>
Financing activities		
Parliamentary appropriation for the acquisition of capital assets	391	385
Parliamentary appropriations (capital) funding for capital assets	-	751
Contributions from non-government sources for capital assets	306	49
	<b>697</b>	<b>1,185</b>
Net increase (decrease) in cash	<b>1,712</b>	<b>(2,440)</b>
Cash and restricted cash, beginning of year	<b>9,582</b>	<b>12,022</b>
Cash and restricted cash, end of year	<b>\$ 11,294</b>	<b>\$ 9,582</b>

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, 2022

(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 of Canada*.

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 2021-2022 to 2025-2026 planning period. The Corporate Plan Summary was tabled on February 11, 2022 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, 2022

(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

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. Due to public health risks, the Museum was closed for a total of four months in 2021-22, in comparison to six months in 2020-21. As the duration and full impact of the pandemic remained unclear as of March 31, 2022, 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 funding to support all national museums, including \$3.9 million to the Museum (\$2.2 million in 2020-21). This amount is included in parliamentary appropriations.

## 2. Significant accounting policies

### (a) Basis of presentation

The financial statements have been prepared in accordance with 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.

### (b) Financial assets and financial liabilities

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

Restricted and unrestricted cash and 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.

Financial assets and liabilities are tested annually for impairment at the financial statement date, and any permanent impairment is reported in the Statement of Operations.



## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2022

(In thousands of dollars)

---

(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.

(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:

<b>Asset</b>	<b>Useful life</b>
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
Website development	2 to 5 years
Enterprise program development	5 years
Films	2 to 3 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, 2022

(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

Revenue from Museum operations includes 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, 2022

(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

Revenue and offsetting expenses from goods and services received in-kind are recorded at fair value upon receipt. Artifact donations are recorded at fair 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 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 expenses are recognized.

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2022

(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 exhibitions 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 Canadian Museum for Human Rights (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, 2022

(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 revenue 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, 2022

(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.

		<b>2022</b>		<b>2021</b>
Cash	\$	4,007	\$	3,384
Restricted cash		7,287		6,198
	\$	11,294	\$	9,582

The change in restricted cash is comprised of the following:

		<b>2022</b>		<b>2021</b>
Balance, beginning of year	\$	6,198	\$	8,052
Add capital parliamentary appropriations		-		751
Add capital contributions from the Friends of CMHR		200		-
Add deferred parliamentary appropriations for capital projects		4,600		4,700
Add deferred interest revenue		116		49
Less restricted investments		(2,600)		(7,000)
Less amounts used to acquire capital assets		(1,227)		(354)
Balance, end of year	\$	7,287	\$	6,198

#### 4. Investments and restricted investments

At March 31, 2022, the Museum held guaranteed investment certificates with an amortized cost of \$16,282 and a face value of \$16,215 (2021 – \$12,267 and \$12,181), with annual yield percentages ranging from 0.97% to 2.25%, (2021 – 0.70% to 2.5%) and maturity dates ranging from September 30, 2022 to March 31, 2026 (2021 – September 14, 2021 to March 31, 2026). The long-term guaranteed investment certificates are redeemable on demand, but it is management's intention to hold them to maturity. Restricted investments arise from parliamentary appropriations which are restricted for capital projects and used as needed.

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2022 Total</b>
Guaranteed investment certificates	\$ 6,682	\$ 9,600	\$ 16,282
Portion maturing in the next fiscal year	(1,400)	(2,600)	(4,000)
Long-term portion	\$ 5,282	\$ 7,000	\$ 12,282

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2021 Total</b>
Guaranteed investment certificates	\$ 5,267	\$ 7,000	\$ 12,267
Portion maturing in the next fiscal year	(1,091)	-	(1,091)
Long-term portion	\$ 4,176	\$ 7,000	\$ 11,176

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2022

(In thousands of dollars)

#### 5. Accounts receivable

	2022	2021
Receivable from Friends of the CMHR	\$ 19	\$ 12
Refundable taxes	76	64
Facility rentals and commissions	12	1
Other	10	40
	\$ 117	\$ 117

The carrying amounts of the Museum's accounts receivable approximate their fair value 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.

During the year ended March 31, 2022, the Museum acquired artifacts in the amount of \$18 (2021 - \$6) and received donated artifacts with a fair value of \$1 (2021 - \$3) for the Permanent Collection.

The Museum did not record any revenue for the years ended March 31, 2022 and 2021 related to sales of Permanent Collection items.

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2022

(In thousands of dollars)

#### 7. Capital assets

	Cost 2021	Additions	Disposals	Transfers	Cost 2022
Land	\$ 4,979	\$ -	\$ -	\$ -	\$ 4,979
Building					
Base	238,625	-	-	-	238,625
Mechanical and electrical	48,506	-	-	-	48,506
Exhibits	50,868	-	(710)	-	50,158
Computer equipment, hardware and software	8,729	-	(38)	25	8,716
Building improvements	7,790	82	-	-	7,872
Furniture and equipment	2,399	44	-	-	2,443
Website development	1,700	-	-	-	1,700
Enterprise program development	1,134	-	-	-	1,134
Films	161	37	(103)	-	95
Capital projects in progress	393	1,029	-	(25)	1,397
Capital assets	\$ 365,284	\$ 1,192	\$ (851)	\$ -	\$ 365,625

	Accumulated amortization 2021	Amortization expense	Disposals	Accumulated amortization 2022
Building				
Base	\$ 43,090	\$ 5,970	\$ -	\$ 49,060
Mechanical and electrical	17,544	2,425	-	19,969
Exhibits	25,618	3,124	(710)	28,032
Computer equipment, hardware and software	7,099	656	(38)	7,717
Building improvements	3,263	562	-	3,825
Furniture and equipment	1,650	195	-	1,845
Website development	1,022	335	-	1,357
Enterprise program development	1,134	-	-	1,134
Films	143	17	(103)	57
Capital assets	\$ 100,563	\$ 13,284	\$ (851)	\$ 112,996



## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2022

(In thousands of dollars)

---

	<b>Net book value 2022</b>	<b>Net book value 2021</b>
Land	\$ 4,979	\$ 4,979
Building		
Base	189,565	195,535
Mechanical and electrical	28,537	30,962
Exhibits	22,126	25,250
Computer equipment, hardware and software	999	1,630
Building improvements	4,047	4,527
Furniture and equipment	598	749
Website development	343	678
Enterprise program development	-	-
Films	38	18
Capital projects in progress	1,397	393
Capital assets	\$ 252,629	\$ 264,721

---

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, 2022 is \$13.3 million (2021 - \$13.5 million).

Included with disposals are fully amortized, out-of-use assets with an original book value of \$851 (2021 - \$1,520). For the year ended March 31, 2022, the Museum wrote off the remaining net book value of nil. For the year ended March 31, 2021, the Museum wrote off the remaining net book value of \$200 related to discontinued IT infrastructure.

Capital projects in progress represent costs incurred for assets under development. At both March 31, 2022 and March 31, 2021, this included the Digital Learning Centre, building improvements and digital programming.

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2022

(In thousands of dollars)

#### 8. Accounts payable and accrued liabilities

	<b>2022</b>	<b>2021</b>
Payment in lieu of taxes	\$ 705	\$ 705
Operational payables	3,171	1,731
Capital assets accounts payables	55	440
Employee future benefits (note 9)	134	38
Holdback	26	20
	<b>\$ 4,091</b>	<b>\$ 2,934</b>

The carrying amounts of accounts payable and accrued liabilities approximate their fair value 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 1.02 times the employees' contribution (2021 – 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 (2021 - 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 5.91 times the employees' contributions (2021 – 3.59 times).

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

	<b>2022</b>	<b>2021</b>
Museum's contributions	\$ 936	\$ 920
Employees' contributions	916	887

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, 2022

(In thousands of dollars)

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

Information about the plans is as follows:

		<b>2022</b>		<b>2021</b>
Accrued benefit obligations, beginning of year	\$	38	\$	240
Expense for the year		304		50
Benefits paid during the year		(208)		(252)
Accrued benefit obligations, end of year	\$	134	\$	38

#### 10. Deferred contributions

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

		<b>2022</b>		<b>2021</b>
Balance, beginning of year	\$	12,933	\$	7,592
Additions				
Parliamentary appropriations (capital)		-		751
Restricted deferred parliamentary appropriations		4,600		4,700
Capital contributions from Friends of the CMHR		200		-
Deferred interest income		116		49
		4,916		5,500
Deductions				
Amounts transferred to deferred contributions related to capital assets		(801)		(17)
Amounts recognized as revenue		(214)		(142)
		(1,015)		(159)
Balance, end of year	\$	16,834	\$	12,933

# Canadian Museum for Human Rights

## Notes to Financial Statements

For the year ended March 31, 2022

(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 during the year were as follows:

	<b>2022</b>	<b>2021</b>
Balance, beginning of year	\$ 259,742	\$ 273,069
Amounts transferred from deferred contributions	801	17
Parliamentary appropriation for the acquisition of capital assets	391	385
Amortization and loss of deferred contributions related to capital assets	(13,284)	(13,729)
Balance, end of year	\$ 247,650	\$ 259,742

### 12. Parliamentary appropriations

	<b>2022</b>	<b>2021</b>
Main estimates amount provided for operating and capital expenditures	\$ 25,436	\$ 25,503
Supplementary estimates and transfers	3,900	3,684
Total parliamentary appropriations approved in current year	29,336	29,187
Less current year parliamentary appropriations not recognized as revenue:		
Restricted for capital asset acquisitions (deferred contributions)	(4,600)	(4,700)
Parliamentary appropriations (capital) deferred	-	(751)
Amounts used to purchase capital assets	(391)	(385)
Add prior year parliamentary appropriations recognized as revenue in the current year:		
Amortization of deferred contributions related to capital assets	6,807	7,242
Restricted amounts used in current year for items expensed	203	142
Parliamentary appropriations recognized as revenue for the year	\$ 31,355	\$ 30,735

# Canadian Museum for Human Rights

## Notes to Financial Statements

For the year ended March 31, 2022

(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 and unrestricted cash and investments and accounts receivable.

The maximum exposure to credit risk of the Museum at March 31, 2022 is the carrying value of these assets.

##### (i) Restricted and unrestricted cash and investments

The Museum manages its credit risk surrounding restricted and unrestricted cash and investments 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, 2022, 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, 2022

(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 currency risk may arise from certain contracts which may be denominated in foreign currencies, specifically the US dollar. At March 31, 2022, 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, 2022, the Museum had unrestricted cash and short-term investments of \$5.4 million (2021 - \$4.5million), and unrestricted long-term investments of \$5.3 million (2021- \$4.2 million).

The maturities of the Museum's financial liabilities at March 31, 2022 are estimated by management to be as follows:

Accounts payable and accrued liabilities of \$4.1 million: not later than six months (2021 - \$2.9 million)

#### 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 raises funds from individuals, foundations, governments and corporations to support the Museum. The Friends of the CMHR is responsible for funding its operating expenses 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 expenses 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 per annum.

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2022

(In thousands of dollars)

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 (2021 - \$0.3 million). Total amounts charged back to Friends of the CMHR for the year ended March 31, 2022, was \$0.2 million (2021 - \$0.2 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 (2021 - nil).

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 ended March 31, 2022, \$2.9 million of expenses including personnel costs, information management infrastructure and systems, and protection services have been allocated (2021 - \$3.0 million).

The expenses have been allocated as follows:

	<b>2022</b>	<b>2021</b>
Museum content, programs and engagement	\$ 1,428	\$ 1,622
Internal services	1,061	1,068
Accommodation	415	313
Total	\$ 2,904	\$ 3,003

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2022

(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 revenue 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, 2022, the Museum's contractual rights arise due to revenue contracts entered into which include sponsorships and facility rentals.

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

The future minimum cash receipts and payments by fiscal year are as follows:

	<b>Contractual rights</b>	<b>Contractual obligations</b>
2022-2023	\$ 432	\$ 2,439
2023-2024	975	469
2024-2025	918	155
2025-2026	9	96
2026-2027 and beyond	5	36
	<b>\$ 2,339</b>	<b>\$ 3,195</b>

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, 2022

(In thousands of dollars)

### Schedule 1 – Schedule of Revenue

#### Operating revenue

	2022	2021
Admissions and programs		
General admission	\$ 330	\$ 92
Memberships	56	28
Public programs	2	-
Education programs	5	-
Retail Boutique sales	295	164
Facility rentals	120	7
Restaurant and catering	55	2
Travelling exhibitions	74	120
Total	\$ 937	\$ 413

#### Contributions

	2022	2021
Revenue related to the amortization of deferred contributions	\$ 6,477	\$ 6,487
Contributions from Friends of the CMHR:		
Cash donations and sponsorships	447	173
In-kind donations	19	30
Cash donations and sponsorships	13	55
In-kind and artifact donations	14	3
Total	\$ 6,970	\$ 6,748

#### Other revenue

	2022	2021
Interest revenue	\$ 121	\$ 134
Miscellaneous	5	5
Total	\$ 126	\$ 139

## Canadian Museum for Human Rights

For the year ended March 31, 2022

(In thousands of dollars)

### Schedule 2 – Schedule of Expenses

	<b>2022</b>	<b>2021</b>
Personnel costs	\$ 13,749	\$ 12,671
Amortization and write-off of capital assets	13,284	13,729
Payment in lieu of taxes	2,738	2,742
Building operations	2,308	2,038
Information management infrastructure and systems	1,427	1,416
Professional and special services	1,249	937
Marketing and promotion	864	408
Exhibitions	829	612
Protection services	628	463
Utilities	494	422
Office supplies and administration	395	295
Digital reach	332	325
Programming	322	104
Cost of goods sold	168	100
Travel	68	26
Exhibits maintenance	55	72
Permanent collection acquisitions	19	9
Other	63	44
<b>Total expenses</b>	<b>\$ 38,992</b>	<b>\$ 36,413</b>