

CANADIAN MUSEUM FOR HUMAN RIGHTS

QUARTERLY FINANCIAL REPORT

For the six and three months ended September 30, 2016

(Unaudited)



CANADIAN MUSEUM FOR
HUMAN RIGHTS

MUSÉE CANADIEN POUR LES
DROITS DE LA PERSONNE

Canadian Museum for Human Rights

Quarterly Financial Report

(Unaudited)

For the three and six months ended September 30, 2016

Narrative Discussion

This section of the quarterly financial report presents management's narrative discussion of the Canadian Museum for Human Rights' (CMHR) (the Corporation) financial performance during the six months ended September 30, 2016. It must be read in conjunction with the March 31, 2016 Management Discussion and Analysis and Annual Audited Financial Statements.

FINANCIAL RESULTS

A summary of the financial activity for the six months ended September 30, 2016 includes the following:

Overview

In September, 2016 the Museum completed its second full year of operations and response to the Museum continues to be overwhelmingly positive. The visitor survey conducted during the summer months found 96% of visitors were either satisfied or very satisfied with their visit and 95% of visitors were inspired by their museum experience.

According to museum planners, on-site attendance at new museums can be expected to drop 15 to 22 per cent in the second year of operation. For CMHR the total visitation for three months ended September 30, 2016 was 91,527¹, down nine percent from the corresponding three months last year. The total visitation for the six months ended September 30, 2016 was 174,674¹, which reflects a 14 percent decrease from the corresponding six months last year.

The CMHR attracts visitors from all over Canada and internationally. Over 60% of the Museum's visitors in the six months were from outside of Winnipeg, coming from other parts of Manitoba, Canada, the United States and countries from around the world. The bookings for the Museum's education programs remain strong.

The temporary exhibit *Sight Unseen: International Photography by Blind Artists* continued to attract visitors to the Level 1 Gallery until it closed September 18, 2016. It

¹ Updated January 2017.

Canadian Museum for Human Rights

Quarterly Financial Report

(Unaudited)

For the three and six months ended September 30, 2016

is being replaced by *1867: Rebellion and Confederation*, which will open on December 13, 2016. *The Witness Blanket*, a temporary exhibit in the Level 6 Expressions gallery was replaced in July by *Empowering Women: Artisan Cooperatives That Transform Communities*. The temporary exhibits *A Perilous Crossing* and *Girl of Courage: Malala's Fight for Education* opened in the Level 5 Rights Today gallery and *Freedom of Expression in Latin America* is being displayed in the What are Human Rights? gallery on Level 2. Work is also underway to develop exhibitions that explore human rights historically and today to mark Canada's 150th birthday.

As a Crown Corporation the Museum falls under the *Payments in Lieu of Taxes Act* (PILT) which governs the payment of property taxes. In June 2016, the final assessment amount was agreed to by the City of Winnipeg and Public Works and Government Services Canada (PWGSC) which resulted in an additional accrual of \$8 million for PILT for the tax years 2009 through March 31, 2016. The CMHR has been working closely with the Government of Canada regarding the funding of PILT. The federal Budget 2016 provided funding of \$105.9 million over five years, with \$6.1 million per year ongoing, to help Canada's national museums address immediate operational and capital pressures. The proposed allocation of the Budget 2016 funding was tabled on November 2, 2016 as part of the Supplementary Estimates (B). Once approved, the proposed allocation to CMHR would provide \$8.2 million to fund retroactive PILT, \$2.7 million for the current 2016-17 PILT expense and \$1 million for prioritized capital needs. This proposed funding will offset the accrual made at March 31, 2016, therefore CMHR anticipates a surplus in this fiscal year that will offset the deficit recorded in 2015-16.

For the six months ended September 30, 2016 the Museum had a surplus of revenues over expenses of \$0.2 million due to continued strong visitation and careful management of costs.

Statement of Financial Position

Total assets decreased \$6.4 million from \$342.4 million at March 31, 2016 to \$336.0 million at September 30, 2016 as a result of a \$6.6 million decrease in assets available for use due to amortization of the capital assets in use.

Canadian Museum for Human Rights

Quarterly Financial Report

(Unaudited)

For the three and six months ended September 30, 2016

Total liabilities decreased \$6.6 million from March 31, 2016 due to a \$7.0 million decrease in deferred contributions related to capital assets resulting from the amortization of the contributions over the same period as the assets purchased.

Net assets increased by \$0.2 million from March 31, 2016 representing excess of revenue over expenses.

Statement of Operations:

Parliamentary Appropriations

Total parliamentary appropriations, reported on an accrual basis, were \$14.3 million for the six months ended September 30, 2016, an increase of \$0.3 million in comparison to the six months ended September 30, 2015. For the fiscal year 2016-17, the total voted appropriations are \$21.7 million (\$21.7 million in 2015-16). This is expected to increase by the proposed allocation of Budget 2016 funds in Supplementary Estimates B, to be voted on in December 2016.

Revenues

Operating revenue for the six months ended September 30, 2016 was \$2.0 million, slightly lower than last year's revenue of \$2.2 million. Operating revenue includes revenue from admissions, tours, education programs, boutique sales, facility rentals and commissions on the restaurant and catering sales.

Contributions were \$3.7 million for the six months ended September 30, 2016 in comparison to \$3.9 million for the six months ended September 30, 2015. The contributions reflect the recognition of the 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 CMHR), which are amortized over the same period as the capital assets purchased with the contributions.

Expenses

Total expenses were \$19.8 million for the six months ended September 30, 2016, compared to \$18.2 million for the six months ended September 30, 2015. The increase of \$1.6 million is broken down by program activity as follows:

Canadian Museum for Human Rights

Quarterly Financial Report

(Unaudited)

For the three and six months ended September 30, 2016

- Museum content and program expenses increased \$1.1 million in comparison to last year due to higher costs related to the installation and promotion of temporary exhibits, refreshing the core exhibits and beginning the digital engagement project;
- Permanent building expenses increased by \$0.9 million due to an increase in the expense for Payments in Lieu of Taxes (PILT). The final annual PILT amount has been settled between Public Works and Government Services Canada (PWGSC) and the City of Winnipeg. This year's accrual is based on the final PILT amount; and
- Stewardship and corporate management expenses decreased by \$0.4 million.

For the six months ended September 30, 2016 the Corporation finished in a positive operating position of \$0.2 million.

Statement of Cash Flows

Cash increased \$1.0 million between March 31 and September 30, 2016. Cash from operating activities of \$2.2 million and \$0.5 million from each of parliamentary appropriations and the Friends of CMHR for the acquisition of capital assets, were offset by \$2.2 million used for capital activities.

This is compared to an increase in cash of \$4.6 million in the six months ended September 30, 2015. This increase was primarily due to \$3.9 million in funds received from Friends of CMHR to fund the completion of the Level 1 gallery and \$5.2 million cash from operating activities, offset by \$4.7 million used for capital activities.

RISK ANALYSIS & OUTLOOK

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 completed a facilitated risk evaluation in 2015-16 to ensure the organization can appropriately manage and respond to identified risks through its first five years as a fully operating national museum.

The Museum will work closely with its partners, the Government of Canada and the Friends of CMHR to assess its long-term funding requirements.

Canadian Museum for Human Rights

Quarterly Financial Report

(Unaudited)

For the three and six months ended September 30, 2016

The work of our organization is made possible in part through financial support of the Government of Canada. The support of the philanthropic sector is also important to the Museum and the ongoing partnership between the Museum and Friends will continue to be critical.

Canadian Museum for Human Rights

Quarterly Financial Report

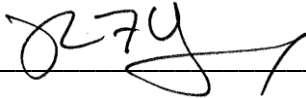
(Unaudited)

For the three and six months ended September 30, 2016

STATEMENT OF MANAGEMENT RESPONSIBILITY BY SENIOR OFFICIALS

Management is responsible for the preparation and fair presentation of these quarterly financial statements in accordance with the Treasury Board of Canada Standard on Quarterly Financial Reports for Crown Corporations, and for such internal controls as management determines is necessary to enable the preparation of quarterly financial statements that are free from material misstatement. Management is also responsible for ensuring all other information in this quarterly financial report is consistent, where appropriate, with the quarterly financial statements.

Based on our knowledge, these unaudited quarterly financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the corporation, as at the date of and for the periods presented in the quarterly financial statements.



John Young, President and Chief Executive Officer

Winnipeg, Canada
November 24, 2016



Susanne Robertson, Chief Financial Officer

Winnipeg, Canada
November 24, 2016

Quarterly Financial Statements of

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Canadian Museum for Human Rights

Statement of Financial Position

(Unaudited)

(In thousands of dollars)

As at	September 30, 2016	March 31, 2016
Assets		
Current assets:		
Cash and restricted cash (note 3)	\$ 13,541	\$ 12,511
Accounts receivable	480	951
Inventories	157	124
Prepaid expenses	304	385
Holdback account	42	53
	14,524	14,024
Collections (note 4)	1	1
Capital assets (note 5):		
Assets available for use	321,342	327,901
Assets under construction	92	449
Total Assets	\$ 335,959	\$ 342,375
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 15,767	\$ 16,869
Holdback payable	42	53
Deferred revenues	41	39
	15,850	16,961
Deferred contributions (note 6)	4,305	2,853
Deferred contributions related to capital assets (note 7)	315,141	322,081
Total Liabilities	335,296	341,895
Net assets:		
Unrestricted	(4,309)	(4,488)
Invested in capital assets (note 8)	4,979	4,979
Accumulated remeasurement losses	(7)	(11)
	663	480
Total Liabilities and Net Assets	\$ 335,959	\$ 342,375

Contractual obligations (note 11)

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

Canadian Museum for Human Rights

Statement of Operations

(Unaudited)

(In thousands of dollars)

	Three months ended		Six months ended	
	September 30, 2016	September 30, 2015	September 30, 2016	September 30, 2015
Revenue (Schedule 1):				
Operating	\$ 1,059	\$ 1,133	\$ 1,970	\$ 2,185
Contributions	1,855	2,088	3,686	3,871
Other income	25	216	58	280
Total revenue	2,939	3,437	5,714	6,336
Expenses (Schedule 2):				
Museum content and program	3,172	2,666	6,286	5,169
Permanent building	5,472	5,136	10,917	10,052
Stewardship and corporate management	1,298	1,530	2,645	3,008
Total expenses	9,942	9,332	19,848	18,229
Excess of expenses over revenue before Parliamentary appropriations	(7,003)	(5,895)	(14,134)	(11,893)
Parliamentary appropriations (note 9)	6,810	6,689	14,313	14,054
Excess of revenue over expenses (expenses over revenue)	\$ (193)	\$ 794	\$ 179	\$ 2,161

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

Canadian Museum for Human Rights

Statement of Remeasurement Losses

(Unaudited)

(In thousands of dollars)

	Three months ended		Six months ended	
	September 30, 2016	September 30, 2015	September 30, 2016	September 30, 2015
Accumulated remeasurement losses, beginning of period	\$ (6)	\$ (4)	\$ (11)	\$ (2)
Unrealized losses attributable to:				
Foreign exchange	(3)	(13)	(3)	(15)
Amounts reclassified to the Statement of Operations:				
Foreign exchange gain	2	10	7	10
Net remeasurement gain (loss) for the period	(1)	(3)	4	(5)
Accumulated remeasurement losses, end of period	\$ (7)	\$ (7)	\$ (7)	\$ (7)

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

Canadian Museum for Human Rights

Statement of Changes in Net Assets

(Unaudited)

(In thousands of dollars)

Six months ended September 30,				2016	2015
	Unrestricted	Invested in capital assets	Accumulated remeasure- ment losses		
Net Assets, beginning of period	\$ (4,488)	\$ 4,979	\$ (11)	\$ 480	\$ 7,470
Excess of revenue over expenses	179	-	-	179	2,161
Net change in accumulated remeasurement gains (losses)	-	-	4	4	(5)
Net Assets, end of period	\$ (4,309)	\$ 4,979	\$ (7)	\$ 663	\$ 9,626

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

Canadian Museum for Human Rights

Statement of Cash Flows

(Unaudited)

(In thousands of dollars)

	Three months ended		Six months ended	
	September 30, 2016	September 30, 2015	September 30, 2016	September 30, 2015
Operating activities:				
Cash receipts (customers)	\$ 1,276	\$ 1,307	\$ 1,889	\$ 2,145
Cash receipts (contributions)	-	300	-	300
Cash receipts (Parliamentary appropriations)	6,464	5,830	11,984	13,245
Cash receipts (other income)	(8)	-	(3)	4
Cash payments to and on behalf of employees	(4,615)	(2,914)	(6,990)	(5,873)
Cash payments to suppliers	(2,242)	(1,830)	(4,734)	(4,652)
Interest received	25	24	54	47
	900	2,717	2,200	5,216
Capital activities:				
Payments for acquisition of assets available for use	(321)	(1,024)	(2,206)	(4,754)
	(321)	(1,024)	(2,206)	(4,754)
Financing activities:				
Parliamentary appropriation for the acquisition of capital assets available for use	465	130	491	260
Contributions from non-government sources for assets under construction	8	407	534	3,915
	473	537	1,025	4,175
Increase in cash	1,052	2,230	1,019	4,637
Cash, beginning of period				
Cash and restricted cash	12,464	12,178	12,511	9,865
Holdback account	67	173	53	79
	12,531	12,351	12,564	9,944
Cash, end of period				
Cash and restricted cash	13,541	14,539	13,541	14,539
Holdback account	42	42	42	42
	\$ 13,583	\$ 14,581	\$ 13,583	\$ 14,581

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

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

1 (a). Authority and mandate:

The Canadian Museum for Human Rights (the "Corporation") was established through amendments 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*. The Corporation is not subject to income tax under the provisions of the *Income Tax Act*.

The Corporation is the first national museum established outside of the National Capital Region and the first to be constructed with funding received from the Government of Canada as well as other levels of government. The Province of Manitoba, the City of Winnipeg, and the Friends of the Canadian Museum for Human Rights (Friends of the CMHR), (representing mostly private sector, organizational and individual donors) also funded the Capital Project (building and exhibits). A Definitive Agreement, setting forth the terms, provisions and conditions for the parties' undertakings, including the transfer of land, was signed by all parties on February 1, 2008. The Canadian Museum for Human Rights reports to Parliament through the Minister of Canadian Heritage.

The mandate, as stated in the amendments 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."

1 (b). Operations:

The operations of the Corporation are divided into three mutually supportive activities which work together to meet all aspects of its mandate. These activities and their respective descriptions are:

Museum Content and Program:

That the Museum's content and programming is objective, innovative and accessible and affects the way people think and behave towards the rights of others, and that it is developed through ongoing community engagement.

Permanent Building:

That the Corporation provides a secure and functional facility that meets or exceeds all safety and building code requirements and is easily accessible to the public. That all aspects of facilities management and the information technology infrastructure are managed in a fiscally sound, transparent and accountable manner, ensuring environmental stewardship and employing effective project and risk-management practices throughout.

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

Stewardship and Corporate Management:

That the Museum adopts sound and efficient governance and stewardship practices that facilitate the alignment of resources with priorities and full accountability and transparency to Canadians for results; the CMHR recruits and retains the necessary human resources; and the CMHR supports the Friends of the CMHR's fundraising campaign to assist with capital costs in the short term and to support programming and other activities within the CMHR in the long-term.

2. Significant accounting policies:

The quarterly financial statements have been prepared in accordance with the 4200 series of the Canadian Public Sector Accounting Standards (PSAS) for government not-for-profit organizations. The same accounting policies and methods of computation are followed in the quarterly financial statements as compared to the March 31, 2016 Annual Audited Financial Statements.

3. Cash and restricted cash:

Restricted cash consists of cash held in the Corporation's separate bank account and is restricted for use for capital and designated operating costs and arise from contributions received from non-governments entities, assistance from other governments and Parliamentary appropriations.

	September 30, 2016		March 31, 2016	
	Cost	Fair value	Cost	Fair value
Operating cash	\$ 10,972	\$ 10,972	\$ 9,754	\$ 9,754
Restricted cash	2,569	2,569	2,757	2,757
	\$ 13,541	\$ 13,541	\$ 12,511	\$ 12,511

The change in restricted cash is comprised of the following:

Six months ended	September 30, 2016
Balance, beginning of period	\$ 2,757
Add contributions received during the period	500
Add deferred interest income	9
Less amounts used to purchase capital assets	(697)
Balance, end of period	\$ 2,569

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

4. Collections:

The Corporation maintains three separate, but related collections that support Museum activities and programs in fulfillment of the CMHR mandate, as noted below:

- Permanent collection - archives, artifacts and artworks,
- Library collection - bilingual published materials including electronic publications and
- Working collection - materials constructed or purchased for public programming or exhibits and may be deemed expendable.

Only acquisitions designated as part of the Permanent collection meet the accounting requirements of a Collection as defined in PSAS. Objects purchased for the 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.

Acquisitions designated as part of the Library or Working collection are subject to regular capitalization or expense accounting rules based on the Corporation's established capitalization threshold level.

During the six months ended September 30, 2016, the Corporation acquired \$3 thousand (2015 - \$1 thousand) worth of artifacts for the Permanent collection which were expensed.

The Corporation did not record any revenues for the period ended September 30, 2016 related to sales of Permanent collection items.

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

5. Capital assets:

	Cost March 31, 2016	Additions (Transfers)	Disposals	Cost September 30, 2016
Land	\$ 4,979	\$ -	\$ -	\$ 4,979
Building				
Base	238,272	-	-	238,272
Mechanical and electrical	48,506	-	-	48,506
Exhibits	48,971	26	-	48,997
Computer equipment, hardware and software	6,805	358	-	7,163
Building improvements	7,335	447	-	7,782
Furniture and equipment	1,970	148	-	2,118
Website development	1,122	37	-	1,159
Enterprise program development	1,049	55	-	1,104
Films	97	-	-	97
Sub-total – Assets available for use	359,106	1,071	-	360,177
Assets under construction	449	(357)	-	92
	\$ 359,555	\$ 714	\$ -	\$ 360,269

	Accumulated amortization March 31, 2016	Amortization expense	Disposals	Accumulated amortization September 30, 2016
Land	\$ -	\$ -	\$ -	\$ -
Building				
Base	13,255	2,979	-	16,234
Mechanical and electrical	5,414	1,213	-	6,627
Exhibits	5,575	2,061	-	7,636
Computer equipment, hardware and software	5,216	786	-	6,002
Building improvements	550	257	-	807
Furniture and equipment	527	107	-	634
Website development	318	95	-	413
Enterprise program development	270	115	-	385
Films	80	17	-	97
Sub-total – Assets available for use	31,205	7,630	-	38,835
Assets under construction	-	-	-	-
	\$ 31,205	\$ 7,630	\$ -	\$ 38,835

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

	Net book value March 31, 2016	Net book value September 30, 2016
Land	\$ 4,979	\$ 4,979
Building		
Base	225,017	222,038
Mechanical and electrical	43,092	41,879
Exhibits	43,396	41,361
Computer equipment, hardware and software	1,589	1,161
Building improvements	6,785	6,975
Furniture and equipment	1,443	1,484
Website development	804	746
Enterprise program development	779	719
Films	17	-
Sub-total – Assets available for use	327,901	321,342
Assets under construction	449	92
	\$ 328,350	\$ 321,434

On April 15, 2009, the Corporation acquired land for the Museum project from the City of Winnipeg and The Forks Renewal Corporation. The ownership of land reverts to the City of Winnipeg and The Forks Renewal Corporation should the land no longer be used for the purposes of the Museum, or such other purposes as approved by the previous owners. The Corporation's Management estimated that the Museum's river-front parcel should be valued at \$4.9 million plus related legal costs based on the information provided by an independent market evaluation.

The amortization expense for the three and six months ended September 30, 2016 is \$3.8 million and 7.6 million, respectively (three and six months ended September 30, 2015 - \$3.8 million and \$7.6 million, respectively).

Assets under construction represent costs incurred for the construction and fit-up of the digital learning centre.

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

6. Deferred contributions:

Deferred contributions recorded by the Corporation are as follows:

	September 30, 2016	March 31, 2016
Deferred contributions restricted for the purchase of capital assets	\$ 4,305	\$ 2,853

Changes in the deferred contributions balance during the period were as follows:

Six months ended	September 30, 2016	
Balance, beginning of period	\$	2,853
Additions:		
Parliamentary appropriations (operating) received in advance		1,800
Deferred interest income		9
		1,809
Deductions:		
Amounts transferred to deferred contributions related to capital assets		(172)
Amounts recognized as revenue		(185)
		(357)
Balance, end of period	\$	4,305

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

7. Deferred contributions related to capital assets:

Changes in the deferred contributions related to capital assets are composed of:

Six months ended	September 30, 2016	
Balance, beginning of period	\$	322,081
Amounts transferred from deferred contributions		172
Government contributions:		
Parliamentary appropriation for the acquisition of capital assets available for use		491
Non-government contributions:		
Capital contributions-in-kind from Friends of the CMHR and other		27
Amortization of deferred contributions related to capital assets available for use		(7,630)
Balance, end of period	\$	315,141

8. Net assets invested in capital assets:

The net investment in capital assets consists of the land donated by the City of Winnipeg and The Forks Renewal Corporation as follows:

	September 30, 2016		March 31, 2016	
Capital assets	\$	321,434	\$	328,350
Less amounts financed by deferred contributions related to capital assets		(315,141)		(322,081)
Less amounts to be financed by deferred contributions		(1,314)		(1,290)
	\$	4,979	\$	4,979

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

9. Parliamentary appropriations:

	Three months ended		Six months ended	
	September 30, 2016	September 30, 2015	September 30, 2016	September 30, 2015
Main estimates amount provided for operating and capital expenditures	\$ 7,050	\$ 8,080	\$ 12,475	\$ 13,505
Less current period Parliamentary appropriations not recognized as revenue:				
Operating contribution received in advance	(1,800)	(3,270)	(1,800)	(3,270)
Capital appropriations deferred	-	(130)	-	(260)
Amounts used to purchase capital assets	(465)	-	(491)	-
Add prior year Parliamentary appropriations recognized as revenue in the current period:				
Amortization of deferred contributions related to capital assets available for use	1,985	2,005	3,968	4,059
Restricted amounts used in the current period for items expensed for accounting purposes	40	4	161	20
	\$ 6,810	\$ 6,689	\$ 14,313	\$ 14,054

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

10. Allocation of expenses:

Corporate communication, general support services and information technology department expenses of \$2.9 million (2015 - \$1.8 million) have been allocated as follows:

Six months ended September 30,	2016		2015	
Museum content and program	\$	1,666	\$	1,034
Stewardship and corporate management		981		586
Permanent building		242		182
	\$	2,889	\$	1,802

11. Contractual obligations:

In addition to the commitments as at March 31, 2016, the Corporation has entered into additional long-term contracts for \$0.3 million for professional consulting and elevator maintenance, of which \$0.2 million will require payment within one year.

12. Comparative figures:

Certain comparative figures have been reclassified to conform to the presentation adopted in the current period.

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

Schedule 1 – Schedule of Revenues

Operating Revenues

Six months ended September 30,	2016	2015
Admissions and Programs		
General Admission	\$ 955	\$ 1,099
Memberships	87	111
Public Program	50	80
Education Program	54	63
Retail Boutique Sales	373	352
Facility Rental	328	362
Restaurant and catering	123	118
Total	\$ 1,970	\$ 2,185

Contributions

Six months ended September 30,	2016	2015
Revenue related to the amortization of deferred contributions from other donors	\$ 3,662	\$ 3,546
Restricted amounts from other donors used in current period for items expensed for accounting purposes	24	325
Total	\$ 3,686	\$ 3,871

Other income

Six months ended September 30,	2016	2015
In kind donations	\$ 10	\$ 232
Interest revenue	54	47
Miscellaneous	(6)	1
Total	\$ 58	\$ 280

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2016

(Unaudited)

(In thousands of dollars, unless otherwise noted)

Schedule 2 – Schedule of Expenses

Six months ended September 30,	2016	2015
Amortization of capital assets	\$ 7,630	\$ 7,605
Personnel costs	5,958	5,982
Property taxes	1,265	356
Building operations	914	888
Exhibitions	907	448
Marketing and promotion	588	455
Information management infrastructure and systems	545	505
Professional and special services	392	273
Protection Services	317	416
Exhibits maintenance	291	284
Office supplies and administration	220	255
Cost of goods sold	196	181
Programming	193	192
Utilities	190	260
Digital reach	162	14
Travel	77	114
Collection acquisitions	3	1
Total expenses	\$ 19,848	\$ 18,229