

# **CANADIAN MUSEUM FOR HUMAN RIGHTS**

## **QUARTERLY FINANCIAL REPORT**

For the three and six months ended September 30, 2017

(Unaudited)



CANADIAN MUSEUM FOR  
HUMAN RIGHTS

MUSÉE CANADIEN POUR LES  
DROITS DE LA PERSONNE

## Canadian Museum for Human Rights

### Quarterly Financial Report

(Unaudited)

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## Narrative Discussion

This section of the quarterly financial report presents management's narrative discussion of the Canadian Museum for Human Rights' (CMHR) (the Museum) financial performance during the six months ended September 30, 2017. It must be read in conjunction with the March 31, 2017 Management Discussion and Analysis and Annual Audited Financial Statements.

### FINANCIAL RESULTS

A summary of the financial activity for the six months ended September 30, 2017 includes the following:

#### Overview

In September, 2017 the Museum completed its third full year of operations and response to the Museum continues to be overwhelmingly positive. The visitor survey conducted during the summer months found 95% of visitors were either satisfied or very satisfied with their visit and 93% of visitors were inspired by their museum experience.

Total visitation for the six months ended September 30, 2017 was 178,800, a 2% increase from the 174,700 visitors in the six months ended September 30, 2016. Operating revenue remains consistent. Boutique sales have increased, reflecting that the store is becoming a destination of choice, and facility rental revenues reflect the continued strong demand for the CMHR for private and corporate events.

The CMHR attracts visitors from all over Canada and internationally. Over 74% of the Museum's visitors this quarter were from outside of Winnipeg, coming from other parts of Manitoba, Canada and countries from around the world. The Museum's education programs remain near capacity, with 16,400 students, teachers and chaperones participating during the first six months of this year.

The temporary exhibition *1867: Rebellion & Confederation*, one of four exhibitions to mark the 150th anniversary of Confederation, closed in May and was replaced in June by *Points of View: A National Human Rights Exhibition* in the Level 1 Gallery. Comprised of 72 photographs exploring human rights through the themes of freedom of

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expression, reconciliation, inclusion and diversity and the environment, this crowd-sourced exhibition features the photos selected by our jury from the almost 1,000 submitted by people from across the country. *Our Canada, My Story*, another Canada 150 project and the first travelling exhibition to be developed by the CMHR, continued in the Level 6 Expressions Gallery, supported by the Richardson Foundation and Family. *Rights of Passage*, our final Canada 150 exhibition, which will take a new and innovative look at Canada's human rights history will open on International Human Rights Day, December 10, 2017. Development of a travelling exhibition that explores the life and legacy of Nelson Mandela is underway, to open in 2018, the centenary of his birth.

#### **Statement of Financial Position**

Total assets decreased \$3.0 million from \$326.1 million at March 31, 2017 to \$323.1 million at September 30, 2017 largely as a result of a \$6.9 million decrease in assets available for use due to amortization of the capital assets in use and a \$0.4 million decrease in accounts receivable, offset by a \$3.8 million increase in cash and an \$0.6 million increase in assets under construction.

Total liabilities decreased \$3.9 million from March 31, 2017 largely due to a \$6.3 million decrease in deferred contributions related to capital assets resulting from the amortization of the contributions over the same period as the assets purchased, offset by a \$2.0 million increase in accounts payable and accrued liabilities and a \$0.4 million increase in deferred contributions.

Cash and accounts payable include \$2.1 million for the 2017 Payments in Lieu of Taxes (PILT) accrued to September 30, 2017, which was paid in October 2017.

Net assets increased by \$0.9 million from March 31, 2017 representing excess of revenue over expenses.

#### **Statement of Operations:**

##### *Parliamentary Appropriations*

Total parliamentary appropriations, reported on an accrual basis, were \$14.5 million for the six months ended September 30, 2017, an increase of \$0.2 million in comparison to the six months ended September 30, 2016. For the fiscal year 2017-18, the total voted

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appropriations are \$24.9 million including the original base appropriations of \$21.7 million, \$2.7 million in ongoing funding for PILT and \$0.5 million in funding for specific capital projects from the Budget 2016 Supporting National Museums initiative.

#### *Revenues*

Operating revenue for the six months ended September 30, 2017 was \$2.0 million, consistent with the prior year. 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, 2017, which are also consistent with the prior year. 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 \$19.4 million for the six months ended September 30, 2017, compared to \$19.8 million for the six months ended September 30, 2016. The decrease of \$0.4 million is due to a decrease in museum content and program expenses largely due to the timing of exhibition and programming projects.

For the six months ended September 30, 2017 the Corporation finished in a positive operating position of \$0.9 million.

#### **Statement of Cash Flows**

Cash increased \$3.8 million between March 31 and September 30, 2017. Cash from operating activities of \$3.6 million along with \$0.4 million from parliamentary appropriations and \$0.5 million from the Friends of CMHR for the acquisition of capital assets, were offset by \$0.7 million used for capital activities. Cash decreased by \$2.1 million in October with the payment of the 2017 PILT assessment.

This is compared to an increase in cash of \$1.0 million in the six months ended September 30, 2016. This increase was primarily due to \$2.2 million in funds received

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from operating activities and \$0.5 million from each of parliamentary appropriations and Friends of CMHR, offset by \$2.2 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 risk assessment was reviewed and updated in March, 2017.

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

The work of our organization is made possible through financial support of the Government of Canada. The Museum will continue in its efforts to maximize its revenues from all possible sources. In partnership with the Friends, the Museum also plans to supplement its parliamentary appropriations through a new sponsorship program and continued philanthropic support.

**Canadian Museum for Human Rights**

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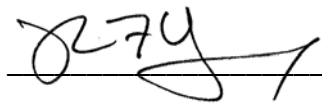
For the three and six months ended September 30, 2017

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**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.



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John Young, President and Chief Executive Officer



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Susanne Robertson, CPA, CA, Chief Financial Officer

Winnipeg, Canada  
November 27, 2017

Quarterly Financial Statements of

## **CANADIAN MUSEUM FOR HUMAN RIGHTS**

For the three and six months ended September 30, 2017

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MUSÉE CANADIEN POUR LES  
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# Canadian Museum for Human Rights

## Statement of Financial Position

(Unaudited)

(In thousands of dollars)

As at	September 30, 2017	March 31, 2017
<b>Assets</b>		
Current assets:		
Cash and restricted cash (note 3)	\$ 13,458	\$ 9,613
Accounts receivable	438	825
Inventories	200	172
Prepaid expenses	390	561
Holdback account	43	42
	14,529	11,213
Collections (note 4)	1	1
Capital assets (note 5):		
Assets available for use	307,364	314,270
Assets under construction	1,200	578
<b>Total Assets</b>	<b>\$ 323,094</b>	<b>\$ 326,062</b>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 5,584	\$ 3,607
Holdback payable	43	42
Deferred revenues	57	53
	5,684	3,702
Deferred contributions (note 6)	4,840	4,428
Deferred contributions related to capital assets (note 7)	302,797	309,081
<b>Total Liabilities</b>	<b>313,321</b>	<b>317,211</b>
Net assets:		
Unrestricted	4,813	3,883
Invested in capital assets (note 8)	4,979	4,979
Accumulated remeasurement losses	(19)	(11)
	9,773	8,851
<b>Total Liabilities and Net Assets</b>	<b>\$ 323,094</b>	<b>\$ 326,062</b>

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, 2017	September 30, 2016	September 30, 2017	September 30, 2016
Revenue (Schedule 1):				
Operating	\$ 1,096	\$ 1,059	\$ 1,963	\$ 1,970
Contributions	1,837	1,855	3,675	3,686
Other income	114	25	153	58
Total revenue	3,047	2,939	5,791	5,714
Expenses (Schedule 2):				
Museum content and program	2,748	3,172	5,832	6,286
Permanent building	5,522	5,472	10,818	10,917
Stewardship and corporate management	1,351	1,298	2,728	2,645
Total expenses	9,621	9,942	19,378	19,848
Excess of expenses over revenue before Parliamentary appropriations	(6,574)	(7,003)	(13,587)	(14,134)
Parliamentary appropriations (note 9)	6,746	6,810	14,517	14,313
<b>Excess of revenue over expenses (expenses over revenue)</b>	\$ 172	\$ (193)	\$ 930	\$ 179

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, 2017	September 30, 2016	September 30, 2017	September 30, 2016
Accumulated remeasurement losses, beginning of period	\$ -	\$ (6)	\$ (11)	\$ (11)
Unrealized losses attributable to:				
Foreign exchange	-	(3)	(4)	(3)
Amounts reclassified to the Statement of Operations:				
Foreign exchange gain	(5)	2	(4)	7
Net remeasurement gain (loss) for the period	(5)	(1)	(8)	4
<b>Accumulated remeasurement losses, end of period</b>	<b>\$ (5)</b>	<b>\$ (7)</b>	<b>\$ (19)</b>	<b>\$ (7)</b>

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,				2017	2016
	Unrestricted	Invested in capital assets	Accumulated remeasure- ment losses		
Net Assets, beginning of period	\$ 3,883	\$ 4,979	\$ (11)	\$ 8,851	\$ 480
Excess of revenue over expenses	930	-	-	930	179
Net change in accumulated remeasurement gains (losses)	-	-	(8)	(8)	4
<b>Net Assets, end of period</b>	<b>\$ 4,813</b>	<b>\$ 4,979</b>	<b>\$ (19)</b>	<b>\$ 9,773</b>	<b>\$ 663</b>

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, 2017	September 30, 2016	September 30, 2017	September 30, 2016
Operating activities:				
Cash receipts (customers)	\$ 1,087	\$ 1,276	\$ 1,821	\$ 1,889
Cash receipts (Parliamentary appropriations)	5,940	6,464	11,869	11,984
Cash receipts (other income)	-	(8)	1	(3)
Cash payments to and on behalf of employees	(4,070)	(4,615)	(6,552)	(6,990)
Cash payments to suppliers	(1,189)	(2,242)	(3,562)	(4,734)
Interest received	23	25	40	54
	1,791	900	3,617	2,200
Capital activities:				
Payments for acquisition of assets under construction	(362)	(37)	(576)	(253)
Payments for acquisition of assets available for use	(94)	(284)	(147)	(1,953)
	(456)	(321)	(723)	(2,206)
Financing activities:				
Parliamentary appropriation for the acquisition of capital assets available for use	60	465	131	491
Parliamentary appropriations (capital) funding for the acquisition of capital assets available for use	236	-	300	-
Contributions from non-government sources for assets under construction	11	8	521	534
	307	473	952	1,025
Increase in cash	1,642	1,052	3,846	1,019
Cash, beginning of period				
Cash and restricted cash	11,817	12,464	9,613	12,511
Holdback account	42	67	42	53
	11,859	12,531	9,655	12,564
Cash, end of period				
Cash and restricted cash	13,458	13,541	13,458	13,541
Holdback account	43	42	43	42
	\$ 13,501	\$ 13,583	\$ 13,501	\$ 13,583

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, 2017

(Unaudited)

(In thousands of dollars, unless otherwise noted)

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

The Museum 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). 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.”*

The Governor in Council has not approved the Museum’s five-year Corporate Plan since 2013/2014 and, as a result, the related five-year Corporate Plan Summaries have not been tabled in Parliament as contemplated by the FAA. The Museum is working with the government to obtain approval for the plans.

#### 1 (b). Operations:

The operations of the Museum 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 consistent with the guiding principles in the Museum’s metanarrative: objective, innovative, accessible, 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 Museum 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

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#### 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, 2017 Annual Audited Financial Statements.

#### 3. Cash and restricted cash:

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

	September 30, 2017	March 31, 2017
Cash	\$ 9,331	\$ 5,113
Restricted cash	4,127	4,500
	\$ 13,458	\$ 9,613

The change in restricted cash is comprised of the following:

Six months ended	September 30, 2017
Balance, beginning of period	\$ 4,500
Add capital Parliamentary appropriations	300
Add deferred interest income	21
Less amounts used to purchase capital assets	(694)
Balance, end of period	\$ 4,127

## Canadian Museum for Human Rights

### Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2017

(Unaudited)

(In thousands of dollars, unless otherwise noted)

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#### 4. Collections:

The Museum maintains three separate but related collections that support Museum activities and programs in fulfillment of the Museum's 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 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.

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

During the six months ended September 30, 2017, the Museum acquired \$25 (2016 - \$3) worth of artifacts for the Permanent collection which were expensed.

The Museum did not record any revenues for the periods ended September 30, 2017 and 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, 2017

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(In thousands of dollars, unless otherwise noted)

#### 5. Capital assets:

	Cost March 31, 2017	Additions (Transfers)	Disposals	Cost September 30, 2017
Land	\$ 4,979	\$ -	\$ -	\$ 4,979
Building				
Base	238,625	-	-	238,625
Mechanical and electrical	48,506	-	-	48,506
Exhibits	49,337	164	(2)	49,499
Computer equipment, hardware and software	7,176	29	-	7,205
Building improvements	7,392	19	-	7,411
Furniture and equipment	2,168	24	-	2,192
Website development	1,082	10	-	1,092
Enterprise program development	1,134	-	-	1,134
Films	97	-	-	97
Sub-total – Assets available for use	360,496	246	(2)	360,740
Assets under construction	578	622	-	1,200
	\$ 361,074	\$ 868	\$ (2)	\$ 361,940

	Accumulated amortization March 31, 2017	Amortization expense	Disposals	Accumulated amortization September 30, 2017
Land	\$ -	\$ -	\$ -	\$ -
Building				
Base	19,222	2,984	-	22,206
Mechanical and electrical	7,840	1,213	-	9,053
Exhibits	9,702	2,106	(1)	11,807
Computer equipment, hardware and software	6,532	241	-	6,773
Building improvements	1,061	261	-	1,322
Furniture and equipment	751	119	-	870
Website development	514	105	-	619
Enterprise program development	507	123	-	630
Films	97	-	-	97
Sub-total – Assets available for use	46,226	7,152	(1)	53,377
Assets under construction	-	-	-	-
	\$ 46,226	\$ 7,152	\$ (1)	\$ 53,377



## Canadian Museum for Human Rights

### Notes to Quarterly Financial Statements

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	<b>Net book value March 31, 2017</b>	<b>Net book value September 30, 2017</b>
Land	\$ 4,979	\$ 4,979
Building		
Base	219,403	216,419
Mechanical and electrical	40,666	39,453
Exhibits	39,635	37,692
Computer equipment, hardware and software	644	432
Building improvements	6,331	6,089
Furniture and equipment	1,417	1,322
Website development	568	473
Enterprise program development	627	504
Films	-	-
Sub-total – Assets available for use	314,270	307,363
Assets under construction	578	1,200
	\$ 314,848	\$ 308,563

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 back to the City of Winnipeg and the Forks Renewal Corporation.

The amortization expense for the three and six months ended September 30, 2017 is \$3.6 million and \$7.2 million, respectively (three and six months ended September 30, 2016 - \$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, travelling exhibitions, as well as costs incurred for other assets under development such as website costs for the Digital Dialogue Initiative, building improvements, and digital programming.

## Canadian Museum for Human Rights

### Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2017

(Unaudited)

(In thousands of dollars, unless otherwise noted)

#### 6. Deferred contributions:

Deferred contributions recorded by the Museum are as follows:

	September 30, 2017	March 31, 2017
Deferred contributions restricted for the purchase of capital assets	\$ 4,840	\$ 4,428

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

Six months ended	September 30, 2017
Balance, beginning of period	\$ 4,428
Additions:	
Parliamentary appropriations (capital)	300
Parliamentary appropriations (operating) received in advance	1,100
Deferred interest income	21
	1,421
Deductions:	
Amounts transferred to deferred contributions related to capital assets	(737)
Amounts recognized as revenue	(272)
	(1,009)
Balance, end of period	\$ 4,840

## Canadian Museum for Human Rights

### Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2017

(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:

<b>Six months ended</b>	<b>September 30, 2017</b>	
Balance, beginning of period	\$	309,081
Amounts transferred from deferred contributions		737
Parliamentary appropriation for the acquisition of capital assets available for use		131
Amortization and loss of deferred contributions related to capital assets available for use		(7,152)
Balance, end of period	\$	302,797

#### 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:

	<b>September 30, 2017</b>	<b>March 31, 2017</b>
Capital assets	\$ 308,564	\$ 314,848
Less amounts financed by deferred contributions related to capital assets	(302,797)	(309,081)
Less amounts to be financed by deferred contributions	(788)	(788)
	\$ 4,979	\$ 4,979

## Canadian Museum for Human Rights

### Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2017

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(In thousands of dollars, unless otherwise noted)

#### 9. Parliamentary appropriations:

	Three months ended		Six months ended	
	September 30, 2017	September 30, 2016	September 30, 2017	September 30, 2016
Main estimates amount provided for operating and capital expenditures	\$ 6,236	\$ 7,050	\$ 12,300	\$ 12,475
Less current period Parliamentary appropriations not recognized as revenue:				
Operating contribution received in advance	(1,100)	(1,800)	(1,100)	(1,800)
Capital appropriations deferred	(236)	-	(300)	-
Amounts used to purchase capital assets	(60)	(465)	(131)	(491)
Add prior year Parliamentary appropriations recognized as revenue in the current period:				
Amortization of deferred contributions related to capital assets available for use	1,735	1,985	3,477	3,968
Restricted amounts used in the current period for items expensed for accounting purposes	171	40	271	161
	\$ 6,746	\$ 6,810	\$ 14,517	\$ 14,313

## Canadian Museum for Human Rights

### Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2017

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#### 10. Allocation of expenses:

A portion of personnel costs, professional and special services, information management infrastructure and systems, marketing and promotion, and protection services of \$2.6 million (2016 - \$2.9 million) have been allocated as follows:

<b>Six months ended September 30,</b>	<b>2017</b>		<b>2016</b>	
Museum content and program	\$	1,472	\$	1,666
Stewardship and corporate management		886		981
Permanent building		219		242
	\$	2,577	\$	2,889

#### 11. Contractual obligations:

In addition to the commitments as at March 31, 2017, the Musuem has entered into additional long-term contracts for \$2.2 million for professional services and maintenance, of which \$1.0 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, 2017

(Unaudited)

(In thousands of dollars, unless otherwise noted)

#### Schedule 1 – Schedule of Revenues

##### Operating Revenues

Six months ended September 30,	2017	2016
Admissions and Programs		
General Admission	\$ 841	\$ 955
Memberships	68	87
Public Program	39	50
Education Program	53	54
Retail Boutique Sales	458	373
Facility Rental	379	328
Restaurant and catering	121	123
Travelling Exhibit	4	-
Total	\$ 1,963	\$ 1,970

##### Contributions

Six months ended September 30,	2017	2016
Revenue related to the amortization of deferred contributions from other donors	\$ 3,675	\$ 3,662
Restricted amounts from other donors used in current period for items expensed for accounting purposes	-	24
Total	\$ 3,675	\$ 3,686

##### Other income

Six months ended September 30,	2017	2016
In kind and artifact donations	\$ 108	\$ 10
Interest revenue	44	54
Miscellaneous	1	(6)
Total	\$ 153	\$ 58

## Canadian Museum for Human Rights

### Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2017

(Unaudited)

(In thousands of dollars, unless otherwise noted)

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#### Schedule 2 – Schedule of Expenses

<b>Six months ended September 30,</b>	<b>2017</b>	<b>2016</b>
Amortization of capital assets	\$ 7,152	\$ 7,630
Personnel costs	6,288	5,958
Property taxes	1,361	1,265
Building operations	1,145	916
Information management infrastructure and systems	529	543
Marketing and promotion	425	588
Exhibitions	389	805
Protection Services	326	317
Professional and special services	277	375
Travel	275	255
Cost of goods sold	233	196
Exhibits maintenance	230	291
Office supplies and administration	227	219
Utilities	214	190
Programming	187	135
Digital reach	95	162
Permanent Collection acquisitions	25	3
<b>Total expenses</b>	<b>\$ 19,378</b>	<b>\$ 19,848</b>