

CANADIAN MUSEUM FOR HUMAN RIGHTS

QUARTERLY FINANCIAL REPORT

For the three and six months ended September 30, 2015

(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, 2015

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, 2015. It must be read in conjunction with the March 31, 2015 Management Discussion and Analysis and Annual Audited Financial Statements.

The CMHR, 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 Corporation's primary objective is to fulfill its national 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 Corporation embraces best practices through a management culture that promotes continuous improvement and full accountability to the Parliament of Canada and Canadians.

FINANCIAL RESULTS

A summary of the financial activity for the six months ended September 30, 2015 includes the following:

Overview

On September 19, 2015 the Museum completed its first year of operations and the response to the Museum has been overwhelmingly positive. Three visitor surveys were completed over the first year. The most recent survey was completed during this quarter with 97% of visitors either satisfied (33%) or very satisfied (64%) with their visit. Over 95% of the visitors also indicated that they would recommend the Museum to a parent, friend or colleague and 75% indicated that they would probably or definitely visit the Museum again in the next 12 months.

For the first six months of fiscal 2015-16 (April 1 through September 30) visitation continued to exceed projections with 203,700 on-site visitors.

In August, the Museum opened the newly completed gallery on Level One, designed to host temporary exhibits, with "Magna Carta – Law, Liberty and Legacy", a national travelling exhibition celebrating the 800th anniversary of the great charter that laid the

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foundation for basic principles of democracy and human rights. A unique companion exhibit created by CMHR, called “Canada’s Magna Carta: Meanings and Misconceptions”, included some of Canada’s most important foundational documents and explored their connection to rights and freedoms, including indigenous people’s rights.

The six months ended with a surplus of revenues over expenses of \$2.2 million in part due to higher operating revenues but largely due to carefully managing costs and the timing of expenses. As 2015-16 is the first full year of operations the CMHR had no previous operating history and therefore, the timing of revenues and expenses was difficult to predict. Accordingly, appropriations were received in the first two quarters for expenses that will be paid in subsequent quarters.

Statement of Financial Position

Total assets are \$350.1 million at September 30, 2015 in comparison to \$351.0 million at March 31, 2015. The decrease of \$0.9 million is due to a \$4.2 million decrease in Capital assets available for use resulting from the amortization of capital assets in use and a \$0.7 million decrease in Accounts receivable, offset by a \$4.7 million increase in Cash and restricted cash.

Total liabilities are \$340.4 million at September 30, 2015, a decrease of \$3.1 million from March 31, 2015 primarily due to a \$2.3 million decrease in accounts payable.

Net assets increased by \$2.2 million from March 31, 2015 representing the excess of revenue over expenses.

Statement of Operations:

Parliamentary Appropriations

Total Parliamentary appropriations, reported on an accrual basis include the recognition of deferred contributions received in previous periods, are \$14.1 million for the six months ended September 30, 2015 (2014 - \$15.0 million). The decrease of \$0.8 million is largely due to deferring contributions received in advance. For the fiscal year 2015-16, the total voted appropriation is \$21.7 million (\$21.7 million in 2014-15).

Revenues

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Total revenue for the six months ended September 30, 2015 was \$6.3 million or \$3.8 million higher than the total revenue for the six months ended September 30, 2014 of \$2.5 million. Total revenue includes:

- Operating revenue of \$2.2 million which is revenue earned from admissions, tours, education programs, boutique sales, facility rentals and commissions on the restaurant and catering sales. The operating revenue is up significantly from last year as the Museum was operating for the full six months this year in comparison to less than a month in 2014 from opening on September 20, 2014.
- Contributions of \$3.9 million, an increase of \$1.5 million from the previous year primarily due to an increase in the recognition of deferred contributions 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 recognized over the same period as the capital asset purchased with the contributions are amortized.
- Other income of \$0.2 million largely due to gifts in kind recognized in the period.

Expenses

Total expenses were \$18.2 million for the six months ended September 30, 2015 (\$17.5 million the six months ended September 30, 2014). Total expenses include amortization of capital assets of \$7.6 million (2014 - \$5.0 million) The increase in total expenses of \$0.7 million is largely due to the \$2.6 million increase in amortization of capital assets due to exhibits being in use this year and not for the same period last year, offset by a decrease in expenses due to the prior year including \$1.5 million in costs related to the Inaugural opening event, broadcast and community outreach activities. The increase in the expenses due to amortization is exactly offset by the increase in parliamentary appropriations and contributed revenue due to recognizing the contributions received in previous years to fund the capital assets, over the same period as the amortization of the capital assets purchased.

The breakdown of expenses by program activity is as follows:

- Museum content and program expenses decreased by \$1.6 million largely due to the costs related to the Inaugural opening event, broadcast and community outreach activities incurred last year;

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- Permanent building expenses increased by \$2.7 million largely due to a \$2.6 million increase in the amortization of capital assets; and
- Stewardship and corporate management expenses decreased by \$0.4 million due to a reduction in operational readiness costs, primarily professional and special services, incurred last year and not required this year.

For the six months ended September 30, 2015 the Corporation finished the period in a positive operating position of \$2.2 million.

Statement of Cash Flows

Cash increased by \$4.6 million in the six months ended September 30, 2015 primarily due to \$5.2 million cash from operating activities and \$3.9 million in restricted funds received from Friends of CMHR and offset by \$4.8 million used for capital activities.

RISK ANALYSIS & OUTLOOK

The Corporation has put in place an enterprise risk management framework designed to effectively and proactively manage the risks that pose a substantive threat to its ongoing operations or long term success.

In 2015-2016, the Minister of Canadian Heritage will return to Cabinet for approval of CMHR's future parliamentary appropriations in order to base the request on actual operational results. The CMHR will establish benchmarks for revenues and expenses during 2015-16, its first full year of operations, and will work closely with the Government of Canada and the Friends of CMHR to assess its long-term funding requirements including Payments in Lieu of Taxes (PILT) and the capital replacement needs as a digitally based museum.

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

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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.



John Young, President & Chief Executive Officer

Winnipeg, Canada

November 26, 2015



Susanne Robertson, Chief Financial Officer

Winnipeg, Canada

November 26, 2015

Quarterly Financial Statements of

CANADIAN MUSEUM FOR HUMAN RIGHTS

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(Unaudited)



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Canadian Museum for Human Rights

Statement of Financial Position

(Unaudited)

(In thousands of dollars)

As at	September 30, 2015	March 31, 2015
Assets		
Current assets:		
Cash and restricted cash (note 3)	\$ 14,539	\$ 9,866
Accounts receivable	337	1,014
Inventories	134	123
Prepaid expenses	289	432
Holdback account (note 4)	42	79
	15,341	11,514
Collections (note 5)	1	1
Capital assets (note 6):		
Assets available for use	334,622	338,865
Assets under construction	97	586
Total Assets	\$ 350,061	\$ 350,966
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 7,553	\$ 9,900
Holdback payable (note 4)	42	79
Deferred revenues	54	27
	7,649	10,006
Deferred contributions (note 7)	4,316	980
Deferred contributions related to capital assets (note 8)	328,470	332,510
Total Liabilities	340,435	343,496
Net assets:		
Unrestricted	4,654	2,493
Invested in capital assets (note 9)	4,979	4,979
Accumulated remeasurement losses	(7)	(2)
	9,626	7,470
Total Liabilities and Net Assets	\$ 350,061	\$ 350,966

Contractual obligations and Contingent liabilities (notes 12 and 13)

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, 2015	September 30, 2014	September 30, 2015	September 30, 2014
Revenue (Schedule 1):				
Operating	\$ 1,133	\$ 104	\$ 2,185	\$ 126
Contributions	2,088	1,046	3,871	2,337
Other income	216	16	280	64
Total revenue	3,437	1,166	6,336	2,527
Expenses (Schedule 2):				
Museum content and program	2,666	4,268	5,169	6,759
Permanent building	5,136	3,879	10,052	7,349
Stewardship and corporate management	1,530	1,809	3,008	3,380
Total expenses	9,332	9,956	18,229	17,488
Excess of expenses over revenue before Parliamentary appropriations	(5,895)	(8,790)	(11,893)	(14,961)
Parliamentary appropriations (note 10)	6,689	8,253	14,054	14,977
Excess of revenue over expenses (expenses over revenue)	\$ 794	\$ (537)	\$ 2,161	\$ 16

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

Canadian Museum for Human Rights
Statement of Remeasurement (Losses) Gains

(Unaudited)

(In thousands of dollars)

	Three months ended		Six months ended	
	September 30, 2015	September 30, 2014	September 30, 2015	September 30, 2014
Accumulated remeasurement (losses) gains, beginning of period	\$ (4)	\$ 119	\$ (2)	\$ 156
Unrealized gains (losses) attributable to:				
Foreign exchange	(13)	19	(15)	(5)
Amounts reclassified to the Statement of Operations:				
Foreign exchange gain (loss)	10	12	10	(1)
Net remeasurement gain (loss) for the period	(3)	31	(5)	(6)
Accumulated remeasurement (losses) gains, end of period	\$ (7)	\$ 150	\$ (7)	\$ 150

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,				2015	2014
	Unrestricted	Invested in capital assets	Accumulated remeasure- ment losses		
Net Assets, beginning of period	\$ 2,493	\$ 4,979	\$ (2)	\$ 7,470	\$ 9,739
Excess of revenue over expenses	2,161	-	-	2,161	16
Net change in accumulated remeasurement losses	-	-	(5)	(5)	(6)
Net Assets, end of period	\$ 4,654	\$ 4,979	\$ (7)	\$ 9,626	\$ 9,749

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, 2015	September 30, 2014	September 30, 2015	September 30, 2014
Operating activities:				
Cash receipts (customers)	\$ 1,307	\$ 125	\$ 2,145	\$ 125
Cash receipts (contributions)	300	-	300	-
Cash receipts (Parliamentary appropriations)	5,830	5,289	13,245	12,660
Cash receipts (other income)	-	(26)	4	16
Cash payments to and on behalf of employees	(2,914)	(2,804)	(5,873)	(5,037)
Cash payments to suppliers	(1,830)	(4,366)	(4,652)	(6,870)
Interest received	24	25	47	52
	2,717	(1,757)	5,216	946
Capital activities:				
Payments for acquisition of assets under construction	-	(6,185)	-	(12,128)
Payments for acquisition of assets available for use	(1,024)	1,963	(4,754)	(1,244)
	(1,024)	(4,222)	(4,754)	(13,372)
Investing activities:				
Revaluation of US currency	-	33	-	(1)
	-	33	-	(1)
Financing activities:				
Parliamentary appropriation for the acquisition of capital assets available for use	130	-	260	133
Government of Canada funding for assets under construction	-	605	-	646
Contributions from non-government sources for assets under construction	407	73	3,915	12,073
	537	678	4,175	12,852
Increase/(decrease) in cash	2,230	(5,268)	4,637	425
Cash, beginning of period				
Cash and restricted cash	12,178	24,173	9,865	17,922
Holdback account	173	1,000	79	1,558
	12,351	25,173	9,944	19,480
Cash, end of period				
Cash and restricted cash	14,539	18,760	14,539	18,760
Holdback account	42	1,145	42	1,145
	\$ 14,581	\$ 19,905	\$ 14,581	\$ 19,905

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, 2015

(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 (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 and Official Languages.

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 the Building Construction Project are managed in a fiscally sound, transparent and accountable manner, ensuring environmental stewardship and employing effective project and risk-management practices throughout.

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 Museum recruits and retains the necessary human resources both for the start-up and the longer-term; and

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the Museum 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 Museum 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, 2015 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 in the Capital Project and arise from contributions received from non-government entities, assistance from other governments and Parliamentary appropriations.

	September 30, 2015		March 31, 2015	
	Cost	Fair value	Cost	Fair value
Operating cash	\$ 13,476	\$ 13,476	\$ 8,537	\$ 8,537
Restricted cash	1,063	1,063	1,329	1,329
	\$ 14,539	\$ 14,539	\$ 9,866	\$ 9,866

The change in restricted cash is comprised of the following:

Six months ended	September 30, 2015
Balance, beginning of period	\$ 1,329
Add contributions received during the period	4,200
Add Capital Parliamentary appropriations	260
Add deferred interest income	13
Less amounts used to purchase capital assets	(4,739)
Balance, end of period	\$ 1,063

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4. Holdback account and holdback payable:

	September 30, 2015	March 31, 2015
Balance, beginning of period	\$ 79	\$ 1,558
Additions for the period	175	649
Holdback paid during period	(212)	(2,128)
Balance, end of period	\$ 42	\$ 79

In accordance with the construction contract for the Museum building and the *Builder's Lien Act* of Manitoba, the Corporation is required to holdback 7.5% of progress billings. These amounts are restricted in nature and recorded as an asset and liability. The restricted funds are paid out upon certified completion of the subcontracts in accordance with the *Builder's Lien Act* of Manitoba. The total holdback cash account balance and related liability at September 30, 2015 was \$0.1 million (March 31, 2015 - \$0.1 million), of which \$0.1 million (March 31, 2015 - \$0.1 million) is current. As of September 30, 2015 the holdback relates to the fit-up of the temporary exhibition gallery and earned interest on the holdback cash account.

5. 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 Public Sector Accounting Standards (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, 2015, the Corporation acquired \$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, 2015 related to sales of permanent collection items.

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6. Capital assets:

	Cost March 31, 2015	Additions (Transfers)	Disposals	Cost September 30, 2015
Land	\$ 4,979	\$ -	\$ -	\$ 4,979
Building				
Base	238,101	29	-	238,130
Mechanical and electrical	48,506	-	-	48,506
Exhibits	48,659	212	-	48,871
Computer equipment, hardware and software	6,482	89	-	6,571
Building improvements	4,494	2,683	-	7,177
Furniture and equipment	1,727	164	-	1,891
Website development	979	56	-	1,035
Enterprise program development	842	128	-	970
Films	97	1	-	98
Sub-total – Assets available for use	354,866	3,362	-	358,228
Assets under construction	586	(489)	-	97
	\$ 355,452	\$ 2,873	\$ -	\$ 358,325

	Accumulated amortization March 31, 2015	Amortization expense	Disposals	Accumulated amortization September 30, 2015
Land	\$ -	\$ -	\$ -	\$ -
Building				
Base	7,302	2,978	-	10,280
Mechanical and electrical	2,988	1,213	-	4,201
Exhibits	1,482	2,040	-	3,522
Computer equipment, hardware and software	3,535	902	-	4,437
Building improvements	126	175	-	301
Furniture and equipment	329	94	-	423
Website development	135	89	-	224
Enterprise program development	73	90	-	163
Films	31	24	-	55
Sub-total – Assets available for use	16,001	7,605	-	23,606
Assets under construction	-	-	-	-
	\$ 16,001	\$ 7,605	\$ -	\$ 23,606

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	Net book value March 31, 2015	Net book value September 30, 2015
Land	\$ 4,979	\$ 4,979
Building		
Base	230,799	227,850
Mechanical and electrical	45,518	44,305
Exhibits	47,177	45,349
Computer equipment, hardware and software	2,947	2,134
Building improvements	4,368	6,876
Furniture and equipment	1,398	1,468
Website development	844	811
Enterprise program development	769	807
Films	66	43
Sub-total – Assets available for use	338,865	334,622
Assets under construction	586	97
	\$ 339,451	\$ 334,719

On April 15, 2009, the Corporation acquired land for the CMHR 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 CMHR, or such other purposes as approved by the previous owners. The Corporation's Management estimated that the CMHR'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, 2015 is \$3.8 million and 7.6 million, respectively (three and six months ended September 30, 2014 - \$2.5 million and \$5.0 million, respectively).

Assets under construction represent costs incurred for the development and construction of the fit-up of the amphitheater.

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7. Deferred contributions:

Deferred contributions recorded by the Corporation are as follows:

	September 30, 2015	March 31, 2015
Deferred contributions restricted for the purchase of capital assets	\$ 4,316	\$ 980

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

Six months ended	September 30, 2015
Balance, beginning of period	\$ 980
Additions:	
Parliamentary appropriations (capital)	260
Parliamentary appropriations (operating) received in advance	3,270
Non-government sources	3,402
Deferred interest income	13
	6,945
Deductions:	
Amounts transferred to deferred contributions related to capital assets	(3,564)
Amounts recognized as revenue	(45)
	(3,609)
Balance, end of period	\$ 4,316

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8. Deferred contributions related to capital assets:

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

Six months ended	September 30, 2015	
Balance, beginning of period	\$	332,510
Amounts transferred from deferred contributions		3,564
Non-government contributions:		
Capital contributions in-kind from the City of Winnipeg		1
Amortization of deferred contributions related to capital assets available for use		(7,605)
Balance, end of period	\$	328,470

9. 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, 2015		March 31, 2015	
Capital assets	\$	334,719	\$	339,451
Less amounts financed by deferred contributions related to capital assets		(328,470)		(332,510)
Less amounts to be financed by deferred contributions		(1,270)		(1,962)
	\$	4,979	\$	4,979

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(Unaudited)

(In thousands of dollars, unless otherwise noted)

10. Parliamentary appropriations:

	Three months ended		Six months ended	
	September 30, 2015	September 30, 2014	September 30, 2015	September 30, 2014
Main estimates amount provided for operating and capital expenditures	\$ 8,080	\$ 5,900	\$ 13,505	\$ 13,225
Reimbursement of payroll expenditures	-	156	-	156
Total Parliamentary appropriations approved in the period:	8,080	6,056	13,505	13,381
Less current period Parliamentary appropriations not recognized as revenue:				
Operating contribution received in advance	(3,270)	50	(3,270)	(1,850)
Capital appropriations deferred	(130)	-	(260)	-
Amounts used to purchase capital assets	-	(611)	-	(748)
Add prior year Parliamentary appropriations recognized as revenue in the current period:				
Amortization of deferred contributions related to capital assets available for use	2,005	1,854	4,059	3,274
Restricted amounts used in the current period for items expensed for accounting purposes	4	904	20	920
	\$ 6,689	\$ 8,253	\$ 14,054	\$ 14,977

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Notes to Quarterly Financial Statements

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(In thousands of dollars, unless otherwise noted)

11. Allocation of expenses:

Corporate communication, general support services and information technology department expenses of \$1.8 million (2014 - \$2.2 million) have been allocated as follows:

Six months ended September 30,	2015		2014	
Museum content and program	\$	1,034	\$	1,232
Stewardship and corporate management		586		765
Permanent building		182		156
	\$	1,802	\$	2,153

12. Contractual obligations:

The Corporation has not entered into any significant long-term contracts in addition to the commitments as at March 31, 2015.

13. Contingent liabilities:

A statement of claim related to the base building construction has been filed by a sub-trade against the construction manager for an amount higher than has been accrued in the financial statements. A reasonable estimate of any additional liability cannot be made at this time.

14. Comparative figures:

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

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Notes to Quarterly Financial Statements

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(Unaudited)

(In thousands of dollars, unless otherwise noted)

Schedule 1 – Schedule of Revenues

Operating Revenues

Six months ended September 30,	2015	2014
Admissions and Programs		
General Admission	\$ 1,099	\$ 15
Memberships	111	11
Public Program	80	-
Education Program	63	-
Retail Boutique Sales	352	70
Facility Rental	362	19
Restaurant and catering	118	11
Total	\$ 2,185	\$ 126

Contributions

Six months ended September 30,	2015	2014
Revenue related to the amortization of deferred contributions from other donors	\$ 3,546	\$ 1,722
Restricted amounts from other donors used in current period for items expensed for accounting purposes	325	615
Total	\$ 3,871	\$ 2,337

Amortization of deferred contributions from other donors commenced when the building was put into use in January, 2014 and when exhibits and public areas were fully opened in November, 2014.

Other income

Six months ended September 30,	2015	2014
In kind donations	\$ 232	\$ 11
Interest revenue	47	52
Miscellaneous	1	1
Total	\$ 280	\$ 64

Canadian Museum for Human Rights

Notes to Quarterly Financial Statements

For the three and six months ended September 30, 2015

(Unaudited)

(In thousands of dollars, unless otherwise noted)

Schedule 2 – Schedule of Expenses

Six months ended September 30,	2015	2014
Amortization of capital assets	\$ 7,605	\$ 4,996
Personnel costs	5,982	5,613
Building operations	888	935
Exhibits and programming development	594	598
Information management infrastructure and systems	505	1,192
Marketing and promotion	455	325
Protection Services	416	261
Property taxes ¹	356	400
Exhibits maintenance	345	40
Professional and special services	273	851
Utilities	260	208
Office supplies and administration	244	309
Cost of goods sold	181	35
Travel	125	112
Community Outreach Activities	-	511
Inaugural opening event & broadcast	-	1,037
Collection acquisitions	-	65
Total expenses	\$ 18,229	\$ 17,488

¹ As a Crown Corporation, the CMHR falls under the *Payments in Lieu of Taxes Act* which governs the payment of property taxes. An allowance for property taxes on land and building has been made based on the amounts paid by Public Works and Government Services Canada (PWGSC) on the Museum's behalf and based on the advice of the Dispute Advisory Board on the land valuation. The final assessment amount is being negotiated between the City of Winnipeg and PWGSC and, when finalized, could result in a property tax amount which is higher than the amount recorded above.