

# Management Discussion and Analysis

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

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

## STRATEGIC DIRECTION

The Museum's Board of Trustees establishes the strategic direction to guide the organization. Five core goals were adopted for the five-year planning period beginning 2017-2018, as follows:

1. **Visitor experience** – The Museum delivers an inspiring, relevant and memorable experience to each of its visitors.
2. **Audience reach** – The Museum grows and retains its audience within the local market, across Canada and internationally.
3. **Recognized leader** – The Museum grows its reputation as a recognized leader for human rights education, inclusion, reconciliation and museological practice.
4. **Financial sustainability** – The impact of the Museum's revenue-generating activities, allocations from the federal government, support from fundraising activities and ongoing cost controls allow the Museum to maintain and continually renew its programs and infrastructure.
5. **People** – The Museum attracts and retains diverse, talented, motivated and engaged staff and volunteers who are invested in the CMHR's long-term success. The Museum supports its employees in working at their highest and best potential.

## RISKS

The Museum employs a continually updated risk-management framework to identify, evaluate and mitigate all factors that pose a substantive threat to its ongoing operations or long-term success. Potential risks are monitored on a regular basis to ensure that appropriate strategies to manage and mitigate the risks are in place.

## FINANCIAL OVERVIEW

The 2018-2019 fiscal year was the fourth full year of operations for the Museum and the response to the Museum continues to be overwhelmingly positive. The visitor survey, completed in the summer of 2018, indicates that visitor satisfaction continues to be very strong at 97%, up from 95% in the survey conducted in the summer of 2017. The CMHR continues to attract visitors from all over Canada and internationally. During the 2018-2019 year, 66% of the

Museum's visitors were from outside of Winnipeg, coming from other parts of Manitoba, Canada, the United States and countries from around the world. The Museum's education programs continue to be well attended with 27,381 students, teachers and chaperones participating in 2018-2019.

Total visitation for the year was 291,300, on par with the 291,800 visitors welcomed in 2017-2018. Visitation has been strong since the June 8 opening of *Mandela: Struggle for Freedom* in the Level 1 Gallery. This travelling exhibition, which was developed by CMHR in collaboration with the Apartheid Museum in South Africa, explores the struggle to end apartheid.

For the year ended March 31, 2019, the Museum had a surplus of revenues over expenses of \$0.4 million. This is an increase from the \$0.3 million surplus recorded for the year ended March 31, 2018.

The CMHR thanks the Government of Canada for recognizing the important role that Canada's national museums play in Canadian society, and for acknowledging the pressures that cultural institutions face from rising capital needs.

## **STATEMENT OF OPERATIONS**

### *Parliamentary Appropriations*

In 2018-19 the Museum received \$25.3 million in appropriations (\$25.4 million in 2017-18).

The Museum deferred \$1.3 million in appropriations for the future purchase of capital assets plus \$0.6 million received for specific capital projects and used \$0.9 million of appropriations to purchase capital assets.

The Museum amortized \$7.6 million of appropriations received in previous years for capital assets and recognized \$0.1 million for items expensed for accounting purposes. The parliamentary appropriations reported on an accrual basis were \$30.3 million (\$29.0 million in 2017-2018).

### *Revenues*

Operating revenues reported strong growth in 2018-2019, up 9% from \$3.2 million in 2017-2018 to \$3.4 million for 2018-2019. This represents revenue from admissions, tours, memberships, education programs, Boutique sales, facility rentals, commissions on the restaurant and catering sales and travelling exhibits.

Contributions of \$7.8 million are largely comprised of the amortization of deferred contributions related to capital assets received in previous periods from funding partners other than the Government of Canada (the Province of Manitoba, the City of Winnipeg and the Friends of the CMHR), which are amortized over the same period as the capital asset purchased with the

contributions. Contributions increased from \$7.6 million in the prior year due to sponsorship revenue for *Mandela: Struggle for Freedom*.

#### *Expenses*

Total operating expenses were \$41.3 million for the year ended March 31, 2019, an increase from \$39.6 million in the previous year.

The breakdown of expenses by core responsibility is as follows:

- Museum content, programs and engagement expenses were \$13.8 million in comparison to \$12.3 million in the previous year. The increase was primarily due to the focus on the corporate strategy to expand digital reach through the Digital Dialogue Initiative as well as marketing and promotion for the *Mandela: Struggle for Freedom* exhibition and for the Viola Desmond story as part of the launch of the new \$10 bill which also features the Museum.
- Accommodation expenses were \$22.1 million in comparison to \$21.7 million in the previous year. The increase was largely due to an increase in the amortization of capital assets.
- Internal services expenses were \$5.5 million, \$0.1 million lower than the previous year.

For the 2018-2019 fiscal year, the Museum finished in a positive operating position of \$0.4 million.

#### **STATEMENT OF FINANCIAL POSITION**

Total assets decreased by \$14.1 million from \$317.9 million at March 31, 2018 to \$303.8 million at March 31, 2019. The decrease was due to a decrease in capital assets from amortization and decrease in cash and restricted cash due to the timing of payments in comparison to the previous year.

Total liabilities decreased by \$14.6 million from \$308.8 million at March 31, 2018 to \$294.2 million at March 31, 2019. The decrease was due to the amortization of deferred contributions for capital assets received in previous years and a decrease in accounts payable and accrued liabilities and deferred contributions.

Net assets increased by \$0.4 million from March 31, 2018 representing an excess of revenue over expenses for the year.

## **OUTLOOK**

The Museum is committed to building on its considerable successes. Under the guidance of the Board and the President and CEO, the Museum aspires to continue on its path of innovation, achieving new “firsts” in the world and taking the Museum into exciting new areas to help achieve its mandate. The Museum will work closely with its partners, the Government of Canada and the Friends of CMHR to assess its long-term funding requirements in order to expand its reach and impact across Canada and the world and to ensure offerings remain impactful and relevant.

Funding requirements will also have to consider cost escalation due to inflation and the capital requirements of a digitally based museum in an iconic building. The capital replacement plan for facilities equipment, IT infrastructure and exhibit equipment needs to be incorporated into the long-term funding. As a digitally based museum, much of the exhibit audiovisual equipment requires replacement on a regular basis in order to meet visitor expectations, and the IT infrastructure needs to be kept current in order to continue delivering a quality visitor experience.

It is a priority for the Museum to develop a digital learning centre to provide greater opportunities to deliver on the mandate of the Museum, to expand the reach of the Museum's programming and to increase the opportunities for facility rental revenue.

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

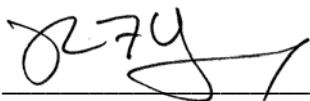
## Management Responsibility for Financial Statements

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

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

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

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



John Young, President and Chief Executive Officer



Susanne Robertson, FCPA, FCA, Chief Financial Officer

June 21, 2019



## INDEPENDENT AUDITOR'S REPORT

To the Minister of Canadian Heritage

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the Canadian Museum for Human Rights, which comprise the statement of financial position as at 31 March 2019, and the statement of operations, statement of changes in net assets and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Canadian Museum for Human Rights as at 31 March 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

#### *Basis for Opinion*

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

#### *Other Information*

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

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

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

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

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

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

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

### *Auditor's Responsibilities for the Audit of the Financial Statements*

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

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

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

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

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

### **Report on Compliance with Specified Authorities**

#### *Opinion*

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

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

#### *Responsibilities of Management for Compliance with Specified Authorities*

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



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

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

A handwritten signature in black ink, appearing to read 'H McManaman', written in a cursive style.

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

Ottawa, Canada  
21 June 2019

Financial Statements of

# **CANADIAN MUSEUM FOR HUMAN RIGHTS**

Year ended March 31, 2019



CANADIAN MUSEUM FOR  
HUMAN RIGHTS

MUSÉE CANADIEN POUR LES  
DROITS DE LA PERSONNE

# Canadian Museum for Human Rights

## Statement of Financial Position

(In thousands of dollars)

As at March 31,	2019	2018
<b>Assets</b>		
Current assets		
Cash and restricted cash (note 3)	\$ 7,216	\$ 10,156
Investments (note 4)	4,230	3,115
Accounts receivable (note 5)	303	962
Inventories	224	192
Prepaid expenses	570	357
	12,543	14,782
Collections (note 6)	1	1
Capital assets (note 7)	291,221	303,138
<b>Total assets</b>	<b>\$ 303,765</b>	<b>\$ 317,921</b>
<b>Liabilities and net assets</b>		
Current liabilities		
Accounts payable and accrued liabilities (notes 8 and 9)	\$ 3,133	\$ 5,504
Deferred revenue	83	168
	3,216	5,672
Deferred contributions (note 10)	4,708	5,211
Deferred contributions related to capital assets (note 11)	286,242	297,870
Total liabilities	294,166	308,753
Net assets		
Unrestricted	4,620	4,189
Invested in capital assets (note 12)	4,979	4,979
	9,599	9,168
<b>Total liabilities and net assets</b>	<b>\$ 303,765</b>	<b>\$ 317,921</b>

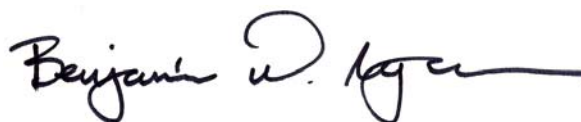
Contractual rights and obligations (note 17)

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

Approved by the Board of Trustees:



**Pauline Rafferty**  
Chair, Board of Trustees



**Benjamin Nycum**  
Chair, Audit and Risk Management Committee

## Canadian Museum for Human Rights

### Statement of Operations

(In thousands of dollars)

<b>Year ended March 31,</b>	<b>2019</b>	<b>2018</b>
Revenue (Schedule 1)		
Operating	\$ 3,438	\$ 3,164
Contributions	7,758	7,596
Other income	260	125
<b>Total revenue</b>	<b>11,456</b>	<b>10,885</b>
Expenses (Schedule 2)		
Museum content, programs and engagement	13,769	12,283
Accommodation	22,083	21,690
Internal services	5,455	5,581
<b>Total expenses</b>	<b>41,307</b>	<b>39,554</b>
Excess of expenses over revenue before parliamentary appropriations	(29,851)	(28,669)
Parliamentary appropriations (note 13)	30,282	28,975
<b>Excess of revenue over expenses</b>	<b>\$ 431</b>	<b>\$ 306</b>

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

## Canadian Museum for Human Rights

### Statement of Changes in Net Assets

(In thousands of dollars)

	Unrestricted	Invested in capital assets	Accumulated remeasure- ment losses	Total
Net assets, as at March 31, 2017	\$ 3,883	\$ 4,979	\$ (11)	\$ 8,851
Excess of revenue over expenses	306	-	-	306
Net change in accumulated remeasurement losses	-	-	11	11
<b>Net assets, as at March 31, 2018</b>	<b>\$ 4,189</b>	<b>\$ 4,979</b>	<b>\$ -</b>	<b>\$ 9,168</b>
Excess of revenue over expenses	431	-	-	431
<b>Net assets, as at March 31, 2019</b>	<b>\$ 4,620</b>	<b>\$ 4,979</b>	<b>\$ -</b>	<b>\$ 9,599</b>

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

# Canadian Museum for Human Rights

## Statement of Cash Flows

(In thousands of dollars)

<b>Year ended March 31,</b>	<b>2019</b>	<b>2018</b>
Operating activities		
Cash receipts from customers	\$ 3,297	\$ 3,181
Cash receipts from contributions	289	83
Cash receipts from parliamentary appropriations	23,886	23,426
Cash receipts from other income	(32)	107
Cash payments to and on behalf of employees	(13,972)	(12,476)
Cash payments to suppliers	(13,785)	(11,568)
Interest received	159	92
	(158)	2,845
Capital activities		
Payments for acquisition of capital assets	(3,711)	(1,721)
	(3,711)	(1,721)
Investing activities		
Acquisition of investments	(5,773)	(3,100)
Disposal of investments	4,664	-
	(1,109)	(3,100)
Financing activities		
Parliamentary appropriation for the acquisition of capital assets	883	1,477
Parliamentary appropriations (capital) funding for capital assets	567	449
Contributions from non-government sources for capital assets	588	551
	2,038	2,477
Increase/(decrease) in cash	(2,940)	501
Cash, beginning of year		
Cash and restricted cash	10,156	9,613
Holdback account	-	42
	10,156	9,655
Cash, end of year		
Cash and restricted cash	7,216	10,156
Holdback account	-	-
	\$ 7,216	\$ 10,156

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

# Canadian Museum for Human Rights

## Notes to Financial Statements

For the year ended March 31, 2019

(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* (FAA). 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 amendment to the *Museums Act*, is as follows:

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

In 2018-2019, the Government of Canada approved the Museum’s corporate plan for 2018-2019 to 2022-2023 planning period, as well as the previous four corporate plans. The corporate plan summaries were tabled on March 18, 2019 and are available on the Museum’s web site.

### (b) Operations

The operations of the Museum are divided into three mutually supportive activities which work together to meet all aspects of its mandate. Effective April 1, 2018, these activities are:

#### **Museum content, programs and engagement**

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

#### **Accommodation**

- Building operations
- Protection services
- Information technology infrastructure

#### **Internal Services**

- Corporate governance
- Administration
- Earned-revenue generation

# Canadian Museum for Human Rights

## Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

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### (c) Travel, hospitality, conference and event expenditures

In July 2015, the Museum was issued a directive (P.C. 2015-1105) pursuant to section 89 of the *Financial Administration Act* to align its travel, hospitality, conference and event expenditure policies, guidelines and practices with Treasury Board policies, directives and related instruments on travel, hospitality, conference and event expenditures in a manner that is consistent with its legal obligations, and to report on the implementation of this directive in the Museum's next corporate plan. Effective March 31, 2017, the Museum has aligned its policies and practices to the Treasury Board instruments and reported on its compliance with this directive in the 2018-2019 to 2022-2023 Corporate Plan.

## 2. Significant accounting policies

### (a) Basis of presentation

These financial statements have been prepared in accordance with of the Canadian public sector accounting standards (PSAS) for government not-for-profit organizations. The Museum applies the deferral method of accounting for contributions for not-for-profit organizations.

### (b) Financial assets and financial liabilities

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

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

### (c) Inventories

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

### (d) Collections

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

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



## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

#### (e) Capital assets

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

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

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

#### (f) Employee future benefits

##### i) Pension benefits

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

##### ii) Sick leave benefits

The Museum provides sick leave benefits for employees that accumulate but do not vest. The accrued benefit obligation related to sick leave entitlement earned by employees is determined by Management using a method based upon assumptions and best estimates on employee demographics and sick leave usage of active employees.

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

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#### iii) Maternity/parental benefits

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

#### (g) Revenue recognition

##### i) Museum operations

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

##### ii) Parliamentary appropriations

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

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

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

##### iii) Contributions from other governments and non-government sources

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

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

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

##### iv) Cash donations and sponsorships

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

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

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v) In-kind contributions and artifact donations

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

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

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

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

vi) Interest revenue

Interest revenue is recognized in the period it is earned.

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

vii) Volunteer services

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

viii) Deferred revenue

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

(h) Expenses

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

(i) Foreign exchange

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

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

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

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(j) Friends of the CMHR

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

(k) Contingent liabilities

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

(l) Measurement uncertainty

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

(m) Inter-entity transactions

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

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

(n) Other related party transactions

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

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

#### 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.

		<b>2019</b>		<b>2018</b>
Cash	\$	2,364	\$	4,706
Restricted cash		4,852		5,450
	\$	7,216	\$	10,156

The change in restricted cash is comprised of the following:

		<b>2019</b>		<b>2018</b>
Balance, beginning of year	\$	5,450	\$	4,500
Add capital parliamentary appropriations		567		449
Add deferred parliamentary appropriations for capital projects		1,300		1,970
Add deferred interest income		88		51
Less amounts used to purchase capital assets		(2,553)		(1,520)
Balance, end of year	\$	4,852	\$	5,450

#### 4. Investments

At March 31, 2019, the Museum held guaranteed investment certificates with an amortized cost of \$4,230 and a face value of \$4,209 (2018 – \$3,115 and \$3,100), with annual yield percentages ranging from 2.29% to 2.76%, (2018 - 1.63% to 1.85%) and maturity dates ranging from September 26, 2019 to July 3, 2020 (2018 - June 22, 2018 to December 22, 2018).

#### 5. Accounts receivable

		<b>2019</b>		<b>2018</b>
Receivable from Friends of the CMHR	\$	84	\$	550
Refundable taxes		92		255
Facility rentals and commissions		94		52
Other		33		105
	\$	303	\$	962

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

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

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#### 6. 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 Collections are subject to regular capitalization or expense accounting rules based on the Museum's established capitalization threshold level.

During the year ended March 31, 2019, the Museum acquired \$10 (2018 - \$6) worth of artifacts and received \$4 (2018 - \$25) worth of donated artifacts for the Permanent Collection.

The Museum did not record any revenue for the years ended March 31, 2019 and March 31, 2018 related to sales of Permanent Collection items.

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

#### 7. Capital assets

	Cost 2018	Additions (Transfers)	Disposals	Cost 2019
Land	\$ 4,979	\$ -	\$ -	\$ 4,979
Building				
Base	238,625	-	-	238,625
Mechanical and electrical	48,506	-	-	48,506
Exhibits	49,497	910	-	50,407
Computer equipment, hardware and software	7,664	1,820	(386)	9,098
Building improvements	7,634	115	-	7,749
Furniture and equipment	2,238	29	-	2,267
Website development	1,092	1,587	(979)	1,700
Enterprise program development	1,134	-	-	1,134
Films	115	15	-	130
Capital projects in progress	2,118	(1,506)	-	612
Capital assets	\$ 363,602	\$ 2,970	\$ (1,365)	\$ 365,207

	Accumulated amortization 2018	Amortization expense	Disposals	Accumulated amortization 2019
Building				
Base	\$ 25,189	5,967	-	\$ 31,156
Mechanical and electrical	10,266	2,426	-	12,692
Exhibits	13,918	4,414	-	18,332
Computer equipment, hardware and software	6,926	439	(386)	6,979
Building improvements	1,597	550	-	2,147
Furniture and equipment	992	239	-	1,231
Website development	725	502	(885)	342
Enterprise program development	753	246	-	999
Films	98	10	-	108
Capital assets	\$ 60,464	\$ 14,793	\$ (1,271)	\$ 73,986

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

	<b>Net book value 2019</b>	<b>Net book value 2018</b>
Land	\$ 4,979	\$ 4,979
Building		
Base	207,469	213,436
Mechanical and electrical	35,814	38,240
Exhibits	32,075	35,579
Computer equipment, hardware and software	2,119	738
Building improvements	5,602	6,037
Furniture and equipment	1,036	1,246
Website development	1,358	367
Enterprise program development	135	381
Films	22	17
Capital projects in progress	612	2,118
Capital assets	\$ 291,221	\$ 303,138

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

The amortization expense for the year ended March 31, 2019 is \$14.8 million (2018 - \$14.2 million).

Included with disposals are fully amortized, out-of-use assets with an original book value of \$443. For the fiscal year ended March 31, 2019, the Museum wrote off the remaining net book value of its previous website in the amount of \$94 (2018 - \$5 related to exhibits).

Capital projects in progress represent costs incurred for assets under development, including building improvements, financial management system costs, digital programming, and the digital learning centre.



## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

#### 8. Accounts payable and accrued liabilities

	2019	2018
Payment in lieu of taxes	\$ 692	\$ 713
Operational payables	2,274	3,883
Capital assets accounts payables	167	908
	\$ 3,133	\$ 5,504

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

#### 9. Employee future benefits

##### (a) Pension benefits

Substantially all of the employees of the Museum are covered by the Public Service Pension Plan (the "Plan"), a contributory defined benefit plan established through legislation and sponsored by the Government of Canada. Contributions are required by both the employees and the Museum. The President of the Treasury Board of Canada sets the required employer contributions based on a multiple of the employees' required contribution. The required employer contribution rate is dependent on when the employee joined the plan. For plan start dates prior to January 1, 2013, the Museum's contribution rate effective at year end was 1.01 times the employees' contribution (2018 – 1.01); and for plan start dates after December 31, 2012, the Museum's contribution rate effective at year end was 1.00 times the employees' contribution (2018 - 1.00) for a defined salary threshold. On the portion of salaries above the defined threshold, the Museum is required to contribute on a ratio of 3.20 times the employees' contributions (2018 – 3.20 times). Total employer contributions of \$1,028 were recognized as an expense for the year ended March 31, 2019 (2018 - \$943).

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

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

Information about the plans is as follows:

	2019	2018
Accrued benefit obligations, beginning of the year	\$ 221	\$ 59
Cost of benefits related to the year	99	252
Benefits paid during the year	(287)	(90)
Accrued benefit obligations, end of the year	\$ 33	\$ 221

Accrued benefit obligations are included in Accounts payable and accrued liabilities.

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

#### 10. Deferred contributions

Deferred contributions recorded by the Museum are as follows:

	<b>2019</b>	<b>2018</b>
Deferred contributions restricted for the future purchase of capital assets	\$ 4,708	\$ 5,211

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

	<b>2019</b>	<b>2018</b>
Balance, beginning of year	\$ 5,211	\$ 4,428
Additions		
Parliamentary appropriations (capital)	567	449
Restricted deferred parliamentary appropriations	1,300	1,970
Non-government and other government sources	-	500
Deferred interest income	88	51
	1,955	2,970
Deductions		
Amounts transferred to deferred contributions related to capital assets	(2,376)	(1,560)
Amounts recognized as revenue	(82)	(627)
	(2,458)	(2,187)
Balance, end of year	\$ 4,708	\$ 5,211

#### 11. Deferred contributions related to capital assets

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

	<b>2019</b>	<b>2018</b>
Balance, beginning of year	\$ 297,870	\$ 309,081
Amounts transferred from deferred contributions	2,376	1,560
Parliamentary appropriation for the acquisition of capital assets available for use	883	1,477
Amortization and loss of deferred contributions related to capital assets available for use	(14,887)	(14,248)
Balance, end of year	\$ 286,242	\$ 297,870

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

#### 12. Net assets invested in capital assets

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

	2019	2018
Capital assets	\$ 291,221	\$ 303,138
Less amounts financed by deferred contributions related to capital assets	(286,242)	(297,870)
Less amounts to be financed by deferred contributions	-	(289)
Land	\$ 4,979	\$ 4,979

#### 13. Parliamentary appropriations

	2019	2018
Main estimates amount provided for operating and capital expenditures	\$ 25,336	\$ 24,865
Supplementary Estimates B	-	487
Less current year parliamentary appropriations not recognized as revenue:		
Restricted for capital asset acquisitions (deferred contributions)	(1,300)	(1,970)
Parliamentary appropriations (capital) deferred	(567)	(449)
Amounts used to purchase capital assets	(883)	(1,477)
Add prior year parliamentary appropriations recognized as revenue in the current year:		
Amortization and loss of deferred contributions related to capital assets available for use	7,614	6,892
Restricted amounts used in current year for items expensed for accounting purposes	82	627
	\$ 30,282	\$ 28,975

#### 14. Financial risk management

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

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

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

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(a) Credit risk

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

The maximum exposure to credit risk of the Museum at March 31, 2019 is the carrying value of these assets.

(i) Cash and investments

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

(ii) Accounts receivable

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

(b) Market risk

Market risk is the risk that changes in market prices, such as foreign exchange rates or interest rates will affect the Museum's income or the fair value of its holdings of financial instruments. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing return. At March 31, 2019, the Museum did not have any material interest rate or other price risks.

(i) Currency risk

The Museum's financial assets and liabilities are in Canadian dollars which is the functional currency of the Museum. Foreign exchange risk may arise from certain contracts which may be denominated in foreign currencies, specifically the US dollar. At March 31, 2019 the Museum did not have any material foreign currency risk.

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

(c) Liquidity risk

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

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

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

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At March 31, 2019, the Museum had unrestricted cash of \$2.4 million (2018 - \$4.7 million).

The maturities of the Museum's financial liabilities at March 31, 2019 are estimated by management to be as follows:

Accounts payable and accrued liabilities of \$3.1 million: not later than six months

#### 15. Related party transactions

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

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

The following transactions with the Friends of the CMHR are measured at the exchange amount, which is the amount of consideration established and agreed to by the related parties. The Museum licensed space and services including security, janitorial, information technology support and other services and amenities at a fee of \$1.00 per annum. For the year ended March 31, 2019, indirect administrative support costs of approximately \$0.3 million were incurred by the Museum (2018 - \$0.3 million).

Direct expenses relating to an interchange arrangement and a professional services agreement disbursed by the CMHR and charged to the Friends of the CMHR total \$0.3 million (2018 - \$nil). Total amounts receivable from the Friends of the CMHR relating to these costs is \$0.1 million. Additional direct fundraising costs absorbed by the Museum to recognize the Friends of the CMHR's efforts to bring in sponsorships total \$0.1 million (2018 - \$nil).

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

## Canadian Museum for Human Rights

### Notes to Financial Statements

For the year ended March 31, 2019

(In thousands of dollars, unless otherwise noted)

#### 16. Allocation of expenses

For the year ending March 31, 2019, \$3.3 million of personnel costs, information management infrastructure and systems, and protection services have been allocated. For the year ended March 31, 2018, \$5.4 million of personnel costs, information management infrastructure and systems, marketing and promotion, and protection services were allocated. The new Core Responsibilities adopted in the current year require fewer allocations compared to the prior period related to communications, marketing and stakeholder relations.

The expenses have been allocated as follows:

	<b>2019</b>	<b>2018</b>
Museum content, programs and engagement	\$ 1,764	\$ 3,062
Internal services	1,142	1,866
Accommodation	383	459
	\$ 3,289	\$ 5,387

#### 17. Contractual rights and obligations

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

As of March 31, 2019, the Museum's contractual rights arise due to revenue contracts entered into which include contributions, facility rentals, restaurant and catering.

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

The future minimum payments and receipts are as follows:

	<b>Contractual rights</b>	<b>Contractual obligations</b>
2019-2020	\$ 507	\$ 2,275
2020-2021	156	1,612
2021-2022	39	631
2022-2023	25	89
2023-2024 and beyond	38	123
	\$ 765	\$ 4,730

#### 18. Comparative figures

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

## Canadian Museum for Human Rights

For the year ended March 31, 2019

(In thousands of dollars)

### Schedule 1 – Schedule of Revenues

#### Operating revenues

	2019	2018
Admissions and programs		
General admission	\$ 1,410	\$ 1,242
Memberships	172	137
Public programs	75	67
Education programs	103	97
Retail boutique sales	796	768
Facility rentals	646	622
Restaurant and catering	229	224
Travelling exhibits	7	7
Total	\$ 3,438	\$ 3,164

#### Contributions

	2019	2018
Revenue related to the amortization of deferred contributions from other donors	\$ 7,273	\$ 7,355
Contributions from Friends of the CMHR:		
Cash donations and sponsorships	42	64
In-kind donations	154	119
Cash donations and sponsorships	212	19
In-kind and artifact donations	77	39
Total	\$ 7,758	\$ 7,596

#### Other income

	2019	2018
Interest revenue	\$ 165	\$ 107
Friends of the CMHR cost recoveries	64	-
Miscellaneous	31	18
Total	\$ 260	\$ 125

## Canadian Museum for Human Rights

For the year ended March 31, 2019

(In thousands of dollars)

### Schedule 2 – Schedule of Expenses

	<b>2019</b>	<b>2018</b>
Amortization and write-off of capital assets	\$ 14,887	\$ 14,248
Personnel costs	13,485	12,874
Payment in lieu of taxes	2,666	2,742
Building operations	2,074	2,287
Marketing and promotion	1,564	888
Information management infrastructure and systems	1,362	1,191
Professional and special services	670	606
Protection services	667	660
Programming	578	452
Travel	567	604
Office supplies and administration	543	469
Digital reach	532	210
Exhibitions	527	1,012
Utilities	453	435
Cost of goods sold	407	398
Exhibits maintenance	236	391
Other	75	56
Permanent collection acquisitions	14	31
<b>Total expenses</b>	<b>\$ 41,307</b>	<b>\$ 39,554</b>