

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.

The Museum thanks the Government of Canada for its support, including emergency investments during the COVID-19 pandemic, and for recognizing the important role that Canada's national museums play in Canadian society.

STRATEGIC DIRECTION

The Museum's Board of Trustees establishes the strategic direction to guide the organization. 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 its long-term success. The Museum supports its employees in working at their highest and best potential.

RISKS

The Museum employs a 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 2019-2020 fiscal year was the fifth full year of operations for the Museum and the response to the Museum continues to be overwhelmingly positive.

The Museum continues to attract visitors from all over Canada and internationally. During the 2019-2020 year, 69.1% 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 28,300 participants in 2019-2020. The Museum's Digital Dialogue Initiative is seeing significant results with total web visits increasing 31% from the previous year. The Museum's first major branded travelling exhibit *Mandela: Struggle for Freedom* opened in Toronto in October and in Kitchener-Waterloo in February, extending the Museum's reach and presence in Ontario.

On March 11, 2020, the World Health Organization (WHO) declared the COVID-19 outbreak to be a pandemic. As a result of this declaration and in accordance with public health recommendations, the Museum, along with all other national museums, made the decision to close to visitors effective March 14, 2020. On March 16, the Museum directed all, but a small group of staff required on site, to work from home. Research, exhibition and program development, online engagement, building operations and protection services continued throughout the closure.

Total on-site visitation for the 2019-2020 year was 285,020. Based on daily and quarterly visitor tracking, the Museum was projected to exceed last fiscal year's total of 291,300 visitors. However, concerns about COVID-19 forced the cancellation of several popular programs, school visits, facility rentals and the eventual closure of the Museum.

For the 2019-2020 fiscal year, the Museum had a surplus of revenues over expenses of \$0.4 million, consistent with the \$0.4 million surplus recorded for the 2018-2019 fiscal year.

STATEMENT OF OPERATIONS

Parliamentary Appropriations

In 2019-2020 the Museum received \$27.0 million in appropriations (\$25.3 million in 2018-2019).

The Museum deferred \$2.3 million in appropriations for the future purchase of capital assets plus \$2.2 million received for specific capital projects and used \$0.2 million of appropriations to purchase capital assets.

The Museum amortized \$7.5 million of appropriations received in previous years for capital assets and recognized \$0.6 million for items expensed for accounting purposes. The parliamentary appropriations reported on an accrual basis were \$30.3 million (\$30.3 million in 2018-2019).

Revenues

Operating revenues were \$3.3 million for 2019-2020, down from \$3.4 million in 2018-2019, due to the impacts of COVID-19. This figure represents revenue from admissions, tours, memberships, education programs, Boutique sales, facility rentals, commissions on the restaurant and catering sales and travelling exhibits.

Contributions of \$7.5 million are largely comprised of the amortization and loss of deferred contributions related to capital assets received in previous periods from funding partners other than the Government of Canada (the Province of Manitoba, the City of Winnipeg and the Friends of the Canadian Museum for Human Rights), which are amortized over the same period as the capital asset purchased with the contributions. Contributions decreased from \$7.8 million in the prior year due to a decrease in amortization of capital assets funded by contributions.

Expenses

Total operating expenses were \$41.1 million for the year ended March 31, 2020, a decrease from \$41.3 million in the previous year.

The breakdown of expenses by core responsibility is as follows:

- Museum content, programs and engagement expenses were \$14.2 million in comparison to \$13.8 million in the previous year. The increase was primarily due to an increase in personnel and exhibition expenses.
- Accommodation expenses were \$21.9 million in comparison to \$22.1 million in the previous year. The decrease was mainly due to a decrease in amortization offset by an increase in building operations.
- Internal services expenses were \$5.0 million, \$0.5 million lower than the previous year due to a reduction in personnel costs and savings in office administration and professional services.

For the 2019-2020 fiscal year, the Museum finished in a positive operating position of \$0.4 million.

STATEMENT OF FINANCIAL POSITION

Total assets decreased by \$9.4 million from \$303.8 million on March 31, 2019 to \$294.4 million on March 31, 2020. The decrease was due to a decrease in capital assets from amortization offset by an increase in cash and restricted cash largely due to the receipt of appropriations that have been deferred.

Total liabilities decreased by \$9.8 million from \$294.2 million at March 31, 2019 to \$284.4 million at March 31, 2020. The decrease was due to the amortization of deferred contributions for capital assets received in previous years offset by an increase in deferred contributions.

Net assets increased by \$0.4 million from March 31, 2019 representing an excess of revenue over expenses for the year.

OUTLOOK

While the Museum is committed to building on its considerable successes since opening in 2014, its operations in the short-term, and potentially the long-term, have been significantly impacted by the COVID-19 virus.

The pandemic and closure will continue to have a significant impact on the Museum's revenue generation and operations. As the duration and impact of the pandemic remain unclear, at this time it is not possible to reliably predict the full effect on the Museum's operations and financial condition. Management is actively monitoring the Museum's financial condition and preparing to address the short-term and potential ongoing financial impact. The Museum reopened to the public on June 17th, 2020.

Over the past 18 months, the Museum's Board and management have developed a new strategic plan for the five-year planning period beginning 2020-21. The new strategic plan builds on the successes and learnings of the Museum's first five years of operations with the goals of growing on site, off-site and online visitation, growing the Museum's presence and growing revenues. While changes due to COVID-19 will have an impact on the short and long-term targets outlined in the new plan, the Museum remains committed to its goals and strategies.

The Museum will continue to work closely with its partners, the Government of Canada and the Friends of Canadian Museum for Human Rights to assess its long-term funding requirements to realize the new strategic plan. Funding requirements need to consider the ongoing impact of COVID-19 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 are important long-term funding needs, some of which are not currently funded.

The Museum has identified the development of a Digital Learning Centre (DLC) as a priority, providing greater opportunities to realize the mandate of the Museum. Particularly during the COVID-19 pandemic and its immediate aftermath, people across Canada are in need of new ways to connect and re-connect. The DLC will be a 5,000-square-foot space unlike any other in Western Canada. Integrated, advanced audio-visual technology will be used to connect remote audiences virtually with onsite programming – ranging from discussions and lectures to school programs and public performances. This multi-purpose gathering place and education centre will accommodate future community gatherings, facility rentals, conference seminars and more.

Completion of the DLC will enable all Canadians to participate in cultural, human rights, educational and reconciliation-oriented programs via integrated livestream broadcasts from the Museum. It will be fully accessible to visitors of all abilities, incorporating the latest principles of inclusive design.

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.



Pauline Rafferty, Interim President and Chief Executive Officer



Susanne Robertson, FCPA, FCA, Chief Financial Officer

June 26, 2020



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

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 2020, 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 2020, 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". The signature is fluid and cursive.

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

Ottawa, Canada
26 June 2020

Financial Statements of

CANADIAN MUSEUM FOR HUMAN RIGHTS

Year ended March 31, 2020



Canadian Museum for Human Rights

Statement of Financial Position

(In thousands of dollars)

As at March 31,	2020	2019
Assets		
Current assets		
Cash and restricted cash (note 3)	\$ 12,022	\$ 7,216
Investments (note 4)	3,175	4,230
Accounts receivable (note 5)	357	303
Inventories	246	224
Prepaid expenses	525	570
	16,325	12,543
Collections (note 6)	1	1
Capital assets (note 7)	278,048	291,221
Total assets	\$ 294,374	\$ 303,765
Liabilities and net assets		
Current liabilities		
Accounts payable and accrued liabilities (notes 8 and 9)	\$ 3,475	\$ 3,133
Deferred revenue	247	83
	3,722	3,216
Deferred contributions (note 10)	7,592	4,708
Deferred contributions related to capital assets (note 11)	273,069	286,242
Total liabilities	284,383	294,166
Net assets		
Unrestricted	5,012	4,620
Invested in capital assets (note 12)	4,979	4,979
	9,991	9,599
Total liabilities and net assets	\$ 294,374	\$ 303,765

Contractual rights and obligations (note 17)

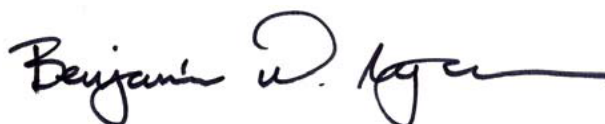
Subsequent event (note 18)

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)

Year ended March 31,	2020	2019
Revenue (Schedule 1)		
Operating	\$ 3,344	\$ 3,438
Contributions	7,481	7,758
Other income	381	260
Total revenue	11,206	11,456
Expenses (Schedule 2)		
Museum content, programs and engagement	14,189	13,769
Accommodation	21,912	22,083
Internal services	4,994	5,455
Total expenses	41,095	41,307
Excess of expenses over revenue before parliamentary appropriations	(29,889)	(29,851)
Parliamentary appropriations (note 13)	30,281	30,282
Excess of revenue over expenses	\$ 392	\$ 431

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

Canadian Museum for Human Rights

Statement of Changes in Net Assets

(In thousands of dollars)

	Unrestricted	Invested in capital assets	Total
Net assets, as at March 31, 2018	\$ 4,189	\$ 4,979	\$ 9,168
Excess of revenue over expenses	431	-	431
Net assets, as at March 31, 2019	\$ 4,620	\$ 4,979	\$ 9,599
Excess of revenue over expenses	392	-	392
Net assets, as at March 31, 2020	\$ 5,012	\$ 4,979	\$ 9,991

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)

Year ended March 31,	2020	2019
Operating activities		
Cash receipts from customers	\$ 3,344	\$ 3,297
Cash receipts from contributions	532	289
Cash receipts from parliamentary appropriations	24,520	23,886
Cash receipts from other income	180	(32)
Cash payments to and on behalf of employees	(13,844)	(13,972)
Cash payments to suppliers	(12,663)	(13,785)
Interest received	162	159
	2,231	(158)
Capital activities		
Payments for acquisition of capital assets	(1,078)	(3,711)
	(1,078)	(3,711)
Investing activities		
Acquisition of investments	(1,053)	(5,773)
Disposal of investments	2,172	4,664
	1,119	(1,109)
Financing activities		
Parliamentary appropriation for the acquisition of capital assets	232	883
Parliamentary appropriations (capital) funding for capital assets	2,203	567
Contributions from non-government sources for capital assets	99	588
	2,534	2,038
Increase/(decrease) in cash	4,806	(2,940)
Cash and restricted cash, beginning of year	7,216	10,156
Cash and restricted cash, end of year	\$ 12,022	\$ 7,216

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, 2020

(In thousands of dollars)

1. (a) Authority and mandate

The Canadian Museum for Human Rights (the “Museum”) was established through an amendment to the *Museums Act* on August 10, 2008 and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act* (FAA). 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.”

The Government of Canada has approved the Museum’s corporate plan for the 2019-2020 to 2023-2024 planning period. The corporate plan summary was tabled on August 12, 2019 and is 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. 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, 2020

(In thousands of dollars)

(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.

(d) COVID-19 Pandemic

On March 11, 2020, the World Health Organization (WHO) declared the COVID-19 outbreak to be a pandemic. As a result of this declaration and in accordance with public health recommendations, the Museum along with all other national museums, made the decision to close to visitors effective March 14, 2020. On March 16, the Museum directed all, but a small group of staff required on site, to work from home. Research, exhibition and program development, online engagement, building operations and protection services continued throughout the closure.

The pandemic and closure will continue to have a significant impact on the Museum's revenue generation and operations. As the duration and impact of the pandemic remain unclear at this time, it is not possible to reliably predict the full effect on the Museum's operations and financial condition. Management is actively monitoring the Museum's financial condition and preparing to address the short-term and potential ongoing financial impact. The Museum reopened to the public on June 17, 2020.

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.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

(c) Inventories

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

(d) Collections

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

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

(e) Capital assets

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

Asset	Useful life
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

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

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.

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.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

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

iv) Cash donations and sponsorships

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

v) In-kind contributions and artifact donations

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 Collection or Working Pool, it will be recorded as revenue and capitalized.

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

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

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

vi) Interest revenue

Interest revenue is recognized in the period it is earned.

Restricted interest revenue is recognized as income on the Statement of Operations in the year that the related 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, travelling exhibit revenue, the sale of gift cards, advance payments, and donations designated to support programming that are not yet earned through the provision of goods and services.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

(h) Expenses

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

(i) Foreign exchange

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

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

(j) Friends of the 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:

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

- 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.

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.

	2020	2019
Cash	\$ 3,970	\$ 2,364
Restricted cash	8,052	4,852
	\$ 12,022	\$ 7,216

The change in restricted cash is comprised of the following:

	2020	2019
Balance, beginning of year	\$ 4,852	\$ 5,450
Add capital parliamentary appropriations	2,203	567
Add deferred parliamentary appropriations for capital projects	2,300	1,300
Add deferred interest income	99	88
Less amounts used to purchase capital assets	(1,402)	(2,553)
Balance, end of year	\$ 8,052	\$ 4,852

4. Investments

At March 31, 2020, the Museum held guaranteed investment certificates with an amortized cost of \$3,175 and a face value of \$3,090 (2019 – \$4,230 and \$4,209), with annual yield percentages ranging from 2.09% to 2.76%, (2019 – 2.29% to 2.76%) and maturity dates ranging from July 3, 2020 to September 27, 2021 (2019 - September 26, 2019 to July 3, 2020).

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

5. Accounts receivable

	2020	2019
Receivable from Friends of the CMHR	\$ 81	\$ 84
Refundable taxes	95	92
Facility rentals and commissions	106	94
Travelling exhibit rental fees	53	-
Other	22	33
	\$ 357	\$ 303

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

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 Pool - 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 Collection or Working Pool are subject to regular capitalization or expense accounting rules based on the Museum's established capitalization threshold level.

During the year ended March 31, 2020, the Museum acquired \$13 (2019 - \$10) worth of artifacts and received \$0 (2019 - \$4) worth of donated artifacts for the Permanent Collection.

The Museum did not record any revenue for the years ended March 31, 2020 and March 31, 2019 related to sales of Permanent Collection items.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

7. Capital assets

	Cost 2019	Additions	Disposals	Transfers	Cost 2020
Land	\$ 4,979	\$ -	\$ -	\$ -	\$ 4,979
Building					
Base	238,625	-	-	-	238,625
Mechanical and electrical	48,506	-	-	-	48,506
Exhibits	50,407	461	-	-	50,868
Computer equipment, hardware and software	9,098	720	(59)	401	10,160
Building improvements	7,749	12	-	14	7,775
Furniture and equipment	2,267	10	-	-	2,277
Website development	1,700	-	-	-	1,700
Enterprise program development	1,134	-	-	-	1,134
Films	130	6	-	25	161
Capital projects in progress	612	186	(141)	(440)	217
Capital assets	\$ 365,207	\$ 1,395	\$ (200)	\$ -	\$ 366,402

	Accumulated amortization 2019	Amortization expense	Disposals	Accumulated amortization 2020
Building				
Base	\$ 31,156	\$ 5,967	\$ -	\$ 37,123
Mechanical and electrical	12,692	2,426	-	15,118
Exhibits	18,332	4,047	-	22,379
Computer equipment, hardware and software	6,979	720	(59)	7,640
Building improvements	2,147	556	-	2,703
Furniture and equipment	1,231	225	-	1,456
Website development	342	340	-	682
Enterprise program development	999	135	-	1,134
Films	108	11	-	119
Capital assets	\$ 73,986	\$ 14,427	\$ (59)	\$ 88,354

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

	Net book value 2020	Net book value 2019
Land	\$ 4,979	\$ 4,979
Building		
Base	201,502	207,469
Mechanical and electrical	33,388	35,814
Exhibits	28,489	32,075
Computer equipment, hardware and software	2,520	2,119
Building improvements	5,072	5,602
Furniture and equipment	821	1,036
Website development	1,018	1,358
Enterprise program development	-	135
Films	42	22
Capital projects in progress	217	612
Capital assets	\$ 278,048	\$ 291,221

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, 2020 is \$14.4 million (2019 - \$14.8 million).

Included with disposals are fully amortized, out-of-use assets with an original book value of \$59 (2019 - \$443). For the year ended March 31, 2020, the Museum wrote off the remaining net book value of \$141 related to discontinued capital projects. For the year ended March 31, 2019, the Museum wrote off the remaining net book value of \$94 related to the previous website.

Capital projects in progress represent costs incurred for assets under development. At March 31, 2020 this includes the digital learning centre, building improvements and digital programming. At March 31, 2019, capital projects in progress included 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, 2020

(In thousands of dollars)

8. Accounts payable and accrued liabilities

	2020	2019
Payment in lieu of taxes	\$ 700	\$ 692
Operational payables	2,291	2,274
Capital assets accounts payables	484	167
	\$ 3,475	\$ 3,133

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 (2019 – 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 (2019 - 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 3.80 times the employees' contributions (2019 – 3.79 times). Total employer contributions of \$1,033 were recognized as an expense for the year ended March 31, 2020 (2019 - \$1,028).

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:

	2020	2019
Accrued benefit obligations, beginning of the year	\$ 33	\$ 221
Cost of benefits related to the year	417	99
Benefits paid during the year	(210)	(287)
Accrued benefit obligations, end of the year	\$ 240	\$ 33

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, 2020

(In thousands of dollars)

10. Deferred contributions

Deferred contributions recorded by the Museum are as follows:

	2020	2019
Deferred contributions restricted for the future purchase of capital assets	\$ 7,592	\$ 4,708

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

	2020	2019
Balance, beginning of year	\$ 4,708	\$ 5,211
Additions		
Parliamentary appropriations (capital)	2,203	567
Restricted deferred parliamentary appropriations	2,300	1,300
Deferred interest income	99	88
	4,602	1,955
Deductions		
Amounts transferred to deferred contributions related to capital assets	(1,163)	(2,376)
Amounts recognized as revenue	(555)	(82)
	(1,718)	(2,458)
Balance, end of year	\$ 7,592	\$ 4,708

11. Deferred contributions related to capital assets

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

	2020	2019
Balance, beginning of year	\$ 286,242	\$ 297,870
Amounts transferred from deferred contributions	1,163	2,376
Parliamentary appropriation for the acquisition of capital assets	232	883
Amortization and loss of deferred contributions related to capital assets	(14,568)	(14,887)
Balance, end of year	\$ 273,069	\$ 286,242

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

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:

	2020	2019
Capital assets	\$ 278,048	\$ 291,221
Less amounts financed by deferred contributions related to capital assets	(273,069)	(286,242)
Land	\$ 4,979	\$ 4,979

13. Parliamentary appropriations

	2020	2019
Main estimates amount provided for operating and capital expenditures	\$ 26,955	\$ 25,336
Less current year parliamentary appropriations not recognized as revenue:		
Restricted for capital asset acquisitions (deferred contributions)	(2,300)	(1,300)
Parliamentary appropriations (capital) deferred	(2,203)	(567)
Amounts used to purchase capital assets	(232)	(883)
Add prior year parliamentary appropriations recognized as revenue in the current year:		
Amortization and loss of deferred contributions related to capital assets	7,506	7,614
Restricted amounts used in current year for items expensed for accounting purposes	555	82
	\$ 30,281	\$ 30,282

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, 2020

(In thousands of dollars)

(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, 2020 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, 2020, 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, 2020 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, 2020

(In thousands of dollars)

At March 31, 2020, the Museum had unrestricted cash of \$4.0 million (2019 - \$2.4 million).

The maturities of the Museum's financial liabilities at March 31, 2020 are estimated by management to be as follows:

Accounts payable and accrued liabilities of \$3.5 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, 2020, indirect administrative support costs of approximately \$0.3 million were incurred by the Museum (2019 - \$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 (2019 - \$0.3 million). Total amounts receivable from the Friends of the CMHR relating to these costs is \$0.1 million (2019 - \$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 nil (2019 - \$0.1 million).

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

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

16. Allocation of expenses

For the year ending March 31, 2020, \$2.8 million of personnel costs, information management infrastructure and systems, and protection services have been allocated (2019 - \$3.3 million).

The expenses have been allocated as follows:

	2020	2019
Museum content, programs and engagement	\$ 1,541	\$ 1,764
Internal services	964	1,142
Accommodation	320	383
	\$ 2,825	\$ 3,289

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, 2020, the Museum's contractual rights arise due to revenue contracts entered into which include contributions, facility rentals, restaurant and catering, and travelling exhibits.

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:

	Contractual rights	Contractual obligations
2020-2021	\$ 100	\$ 2,757
2021-2022	50	1,358
2022-2023	20	414
2023-2024	25	136
2024-2025 and beyond	15	45
	\$ 210	\$ 4,710

The future contractual rights estimates could be impacted by the nature and volatility of the COVID-19 pandemic.

Canadian Museum for Human Rights

Notes to Financial Statements

For the year ended March 31, 2020

(In thousands of dollars)

18. Subsequent event

On June 18, 2020, the Government of Canada announced an emergency investment of \$25.7 million to help Canada's six national museums manage the impacts of the COVID-19 pandemic, to maintain essential services and be ready to reopen their doors to the public. The announcement indicated that the major investment will support the national institutions, which are essential to the preservation and presentation of our artistic, cultural and historical treasures. The allocation to the CMHR is \$2.2 million.

Canadian Museum for Human Rights

For the year ended March 31, 2020

(In thousands of dollars)

Schedule 1 – Schedule of Revenues

Operating revenues

	2020	2019
Admissions and programs		
General admission	\$ 1,213	\$ 1,410
Memberships	152	172
Public programs	54	75
Education programs	104	103
Retail Boutique sales	761	796
Facility rentals	707	646
Restaurant and catering	243	229
Travelling exhibits	110	7
Total	\$ 3,344	\$ 3,438

Contributions

	2020	2019
Revenue related to the amortization and loss of deferred contributions		
from other donors	\$ 7,062	\$ 7,273
Contributions from Friends of the CMHR:		
Cash donations and sponsorships	151	42
In-kind donations	142	154
Cash donations and sponsorships	115	212
In-kind and artifact donations	11	77
Total	\$ 7,481	\$ 7,758

Other income

	2020	2019
Interest revenue	\$ 226	\$ 165
Friends of the CMHR cost recoveries	138	64
Miscellaneous	17	31
Total	\$ 381	\$ 260

Canadian Museum for Human Rights

For the year ended March 31, 2020

(In thousands of dollars)

Schedule 2 – Schedule of Expenses

	2020	2019
Amortization and write-off of capital assets	\$ 14,568	\$ 14,887
Personnel costs	13,723	13,485
Payment in lieu of taxes	2,725	2,666
Building operations	2,202	2,074
Marketing and promotion	1,352	1,564
Information management infrastructure and systems	1,346	1,362
Exhibitions	883	527
Protection services	686	667
Professional and special services	563	670
Digital reach	502	532
Office supplies and administration	489	543
Utilities	458	453
Travel	435	567
Programming	410	578
Cost of goods sold	397	407
Exhibits maintenance	258	236
Other	85	75
Permanent collection acquisitions	13	14
Total expenses	\$ 41,095	\$ 41,307