

# **CANADIAN MUSEUM FOR HUMAN RIGHTS QUARTERLY FINANCIAL REPORT**

For the three months ended June 30, 2013

(Unaudited)







Financial Statements of

**CANADIAN MUSEUM FOR HUMAN RIGHTS**

Three months ended June 30, 2013

(Unaudited)









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# Canadian Museum for Human Rights

## Notes to Financial Statements

For the three months ended June 30, 2013

(Unaudited)

(In thousands of dollars, unless otherwise noted)

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### 1. Authority and mandate:

The Canadian Museum for Human Rights (the "Corporation") was established through amendments to the *Museums Act* on August 10, 2008 and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*. The Corporation is not subject to income tax under the provisions of the *Income Tax Act*.

The Canadian Museum for Human Rights reports to Parliament through the Minister of Canadian Heritage and Official Languages.

The mandate, as stated in the amendments to the *Museums Act*, is as follows:

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

### 2. Significant accounting policies:

The interim financial statements have been prepared in accordance with Canadian public sector accounting standards for government not for profit organizations. The same accounting policies and methods of computation are followed in the quarterly financial statements as compared to the March 31, 2013 Annual Audited Financial Statements.



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**Canadian Museum for Human Rights**

**Notes to Financial Statements**

For the three months ended June 30, 2013

(Unaudited)

(In thousands of dollars, unless otherwise noted)

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	Net book value March 31, 2013	Net book value June 30, 2013
Land	\$ 4,979	\$ 4,979
Computer equipment,		

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# Canadian Museum for Human Rights

## Notes to Financial Statements

For the three months ended June 30, 2013

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### 6. Deferred contributions:

Deferred contributions recorded by the Corporation are as follows:

	June 30, 2013	March 31, 2013
Deferred contributions from the Government of Canada restricted for use for the purchase of capital assets	\$ 8,196	\$ 11,320

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

Three months ended	June 30, 2013
Balance, beginning of period	\$ 11,320
Additions:	
Government of Canada appropriations <sup>1</sup>	4,025
Deferred interest income	49
	4,074

Deductions:

Amounts transferred to deferred contributions related to capital	49	(
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# Canadian Museum for Human Rights

## Notes to Financial Statements

For the three months ended June 30, 2013

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(In thousands of dollars, unless otherwise noted)

### 7. Deferred contributions related to capital assets:

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

Three months ended	June 30, 2013
Balance, beginning of period	\$ 289,783
Amounts transferred from deferred contributions	6,968
Government contributions:	
Other Government of Canada assistance	368
Non government contributions:	
Capital contributions in kind from Friends of CMHR	94
Capital contributions in kind from the City of Winnipeg	3
Amortization of deferred contributions related to capital assets available for use	(172)
Balance, end of period	\$ 297,044

### 8. Parliamentary appropriations:

Three months ended	June 30, 2013	June 30, 2012
Main estimates amount provided for operating and capital expenditures	\$ 3,900	\$ 3,300
Total Parliamentary appropriations approved in the period	3,900	3,300
Less current year Parliamentary appropriations not recognized as revenue:		
Amounts used to purchase capital assets	(368)	(507)
Add prior year Parliamentary appropriations recognized as revenue in the current period:		
Amortization of deferred contributions related to capital assets available for use	172	81
Restricted amounts used in the current period	230	
	\$ 3,934	\$ 2,874

# Canadian Museum for Human Rights

## Notes to Financial Statements

For the three months ended June 30, 2013

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### 9. Net assets invested in capital assets:

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

	June 30, 2013	March 31, <del>2013</del>