

Audit Report

To the association
Wikimedia Österreich -
Gesellschaft zur Förderung freien Wissens
Siebensterngasse 25/15
1070 Vienna

We have carried out the audit of the association Wikimedia Österreich - Gesellschaft zur Förderung freien Wissens, Siebensterngasse 25 / 15, 1070 Vienna (hereinafter referred to as "the Association" for short) for the accounting year from January 1, 2015 to December 31, 2015.

Chairperson's responsibility for financial management

The responsibility for proper financial management of the Association with a view to ensuring proper preparation of the accounts and use of the funds in compliance with the statutes lies with the Association's chairperson who is tasked with ensuring that an accounting system is implemented in accordance with the needs of the Association and that the Association's financial standing can be adequately recognised in good time.

Auditor's responsibility

Our task is to assess, on the basis of our audit procedures, whether the accounts have been properly prepared in all material respects and whether the funds of the Association have been used in compliance with the statutes. Our report must present any failings in the financial management or any risk to the going concern of the Association and address any unusual income or expenditure, particularly self-dealings.

We carried out our audit in compliance with the legal requirements applicable in Austria and the professional standards for audits performed in accordance with the law governing associations. According to these, we are obliged to perform our professional duties, which include observance of the rules on independence, and to plan and perform the assignment in accordance with the materiality principle in a manner that allows us to issue our opinion with sufficient certainty.

The audit procedures are selected at the auditor's discretion who takes into account the assessment of the risk of material misstatement in the financial statements, whether due to fraudulent intent or error. In making this risk assessment, the auditor takes into consideration the internal control system, to the extent that it is relevant for the Association's accounts, in order to define audit procedures that are suitable under the given circumstances, but not for the purpose of issuing an opinion on the effectiveness of the Association's internal control. Funds are deemed to have been employed in compliance with the statutes if they are used to fulfil the purpose of the Association, particularly to finance the activities for the realisation of the purpose. An assessment of the management's economy and/or economic efficiency does not fall within the scope of the audit.

A review of the financial performance overview and asset overview or the uncovering or clarification of criminal acts, such as embezzlement or other acts of fraud and administrative offences, do not fall within the scope of the audit.

We consider the audit evidence we have obtained to be sufficient and appropriate to serve as basis for our audit opinion.

Opinion

On the basis of our findings in the course of our audit of the accounting year from January 1, 2015 to December 31, 2015, the accounts have been properly prepared in all material respects and the funds

of the Association have been used in compliance with the statutes. There was no unusual income or expenditure.

Restriction on use

The report has been drawn up exclusively on the behalf and in the interest of the client and must not form the basis for any reliance on its content by third parties. The exclusive purpose of this report is to meet the statutory requirements under the Austrian Association Act. Without our express consent, the report may not be disclosed to third parties, neither in its entirety nor in excerpts. Third party claims can therefore not be derived from this report.

Terms of contract

We issue this report on the basis of the contract we have concluded with you, which is based on the enclosed General Contract Terms and Conditions for Chartered Public Accountants and Tax Advisors (*Allgemeine Auftragsbedingungen für Wirtschaftstreuhandberufe; AAB*), which are likewise applicable to third parties.

Helfried Heidinger
Steirische Wirtschaftstreuhand GmbH & CoKG
Graz - May 9, 2016

Enclosures

Financial management and asset overview as at December 31, 2015
General Contract Terms and Conditions for Chartered Public Accountants and Tax Advisors
(*Allgemeine Auftragsbedingungen für Wirtschaftstreuhandberufe; AAB*)

Wikimedia Österreich -
 Gesellschaft zur Förderung freien Wissens
 Siebensterngasse 25/15
 1070 Vienna

Financial Performance Overview 1 Jan. 2015 – 31. Dec. 2015

Income	1 Jan. – 31. Dec. 2015	1 Jan. – 31. Dec. 2014
17 Open Data Portal	700.00	
99 Credit interest	321.71	
100 Donations	12,880.07	18,096.77
101 Member fees	2,425.00	1,470.00
102 WMF grant	228,000.00	204,000.00
103 Net idee grant/ open data portal	9,796.00	15,000.00
104 Wiki Source Conference grant	24,850.00	
	278,972.78	238,566.77
 Expenses		
1 Community Budget	36,889.85	26,253.58
2 Wikimania	27,305.40	17,902.00
3 Literary scholarship	1,033.53	871.68
4 Photo equipment	11,092.44	2,356.09
5 Inter. Wikimedia editor meeting	3,059.71	46.32
6 Wiki Convention	2,755.66	5,751.78
7 Materials for volunteer support	1,898.00	2,548.02
8 Wiki Dialogue	0.00	1,965.43
9 Library project	512.60	679.05
10 General meeting	4,339.05	5,309.64
11 International grant	505.20	
12 Wiki Loves Earth	10,676.11	9,674.09
14 Wiki Loves Monuments	4,987.96	13,664.08
15 Photography projects (except WLM)	19,606.17	11,684.60
16 GLAM/ Open Content	4,587.94	4,546.90
17 Open Data Portal	6,376.15	41,292.07
18 Public relations/ Promotional materials	14,862.45	9,825.25
19 Fundraising	6,754.01	5,158.22
20 QRpedia	860.00	1,561.80
21 School and university projects	4,689.63	4,636.54
22 Strategy & Governance	7,741.34	7,801.63
23 Project infrastructure and programming	2,820.00	1,000.65
24 Wikimedia Conference	5,057.25	3,624.98
25 Management Board work	3,677.46	3,152.34
26 Business and office management	6,273.65	8,507.26
27 GLAM meeting	197.80	2,226.93
28 Explainer Video Workshop	1,953.41	
29 WikiTuesday	996.12	
31 Hackathon	4,198.64	
32 Free Knowledge Advocacy	3,196.37	
33 Townscape Fair	639.87	
34 Wiki Source Conference	27,970.47	
99 Overheads	45,739.76	54,543.74
	273,254.00	246,584.67
 Balance of income/expenses	 5,718.78	 - 8,017.90

Mag. Kurt Kulac, chairman

DI Dr. Reiner Strubert

Wikimedia Österreich asset overview 31. Dec. 2015

		31. Dec. 2015	31. Dec. 2014
BH Krentschker	200501443	42,126.71	37,815.06
BH Krentschker	200522290	71.24	475.42
BH Krentschker	225001239	88.36	49.05
BH Krentschker	22500686	335.10	339.49
BH Krentschker	20094710	25,387.38	25,345.20
Erste Bank	824536403/00	0.00	-2.58
Erste Bank	824536403/01	0.00	
Erste Bank	824536403/03	0.00	
Paypal		780.07	1,422.35
Credit cards		-508.76	-338.86
Total liquid assets		68,280.10	65,105.13
Liquid assets as at 1. Jan		65,105.13	68,555.74
Fixed assets (investments)		-13,109.70	-4,869.60
Deduction for wear and tear		10,465.89	9,536.89
Income/expenses		5,718.78	-8,017.90
Claim Kareth		100.00	-100.00
Liquid assets		68,280.10	65,105.13
Fixed assets		25,088.22	22,444.41
Receivables			
Membership fees for which reminders have been issued		680.00	2,875.00
Claim Kareth			100.00
		680.00	2,975.00
Total assets		94,048.32	90,524.54
Liabilities			
Service not yet invoiced (estimated) audit, annual accounts		-3,900.00	-2,500.00