

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 1September 2013 to 31December 2013.

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 1September 2013 to 31December 2013, 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.

Owing to the Association's strong growth, reorganisation of the account system has become necessary – the new system was scheduled to take effect as of 1 January 2014.

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, on 26May 2014

Enclosures

Financial management and asset overview as at 31December 2013
General Contract Terms and Conditions for Chartered Public Accountants and Tax Advisors
(*Allgemeine Auftragsbedingungen für Wirtschaftstreuhandberufe; AAB*)

Table 1

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

	Financial Performance Overview	
	01/09/2013 – 31/12/2013	01/09/2012 – 31/08/2013
Income		
4010 WMF grant	71,060.00	99,483.00
7018 WikiConvention	0.00	3,544.04
4031 + 4032 + 4040 donations	11,814.23	17,421.85
4051 + 4052 member fees	1,640.00	1,865.00
7025 Open Data Portal	24,093.46	
7772 Interest	353.19	1,196.55
Total income	108,960.88	123,510.44
Expenses		
7011 Wikimania	-2,767.94	-16,987.39
7012 Wikimedia Conference	-52.04	-1,435.91
7013 Literary scholarship	-254.10	-616.89
7014 Wiki Loves Monuments	-13,296.75	-9,879.02
7015 Photography projects Austria	-3,471.32	-10,871.63
7016 International grant	0.00	-2,571.49
7017 International Wikimedia editor meetings	-887.55	-823.66
7018 WikiConvention	-6,158.74	-43,446.76
7019 Materials for volunteer support	-573.25	-846.84
7021 Project infrastructure and programming	-150.00	-1,752.86
7022 Library project	-505.79	-193.60
7023 Landtag project	-365.60	-3,525.40
7024 Wiki Loves Public Art	-1,610.00	-4,783.03
7111 School and university projects	-897.64	-4,675.00
7112 Public relations / promotional materials	-2,110.02	-10,010.05
7113 GLAM/Open Content	-4,797.25	-6,529.31
7200 Open budget	-2,891.81	-1,075.25
7210 Community budget	-6,472.84	-24,376.48
7211 Photo equipment	0.00	-9,947.40
7510 Member administration	-453.25	0.00
7520 Member assemblies	-4,249.90	-3,186.72
7710 Office rent and equipment	-3,567.91	-20,545.51
7720 Legal expenses	0.00	-2,220.00
7730 Internal IT	-634.27	-5,692.05
7740 Office materials	-204.99	-300.42
7750 Business and office management	-4,270.94	-16,014.59
7760 Accounting	-7,710.36	-8,449.57
7770 Bank charges	-733.43	-1,069.62
7771 Capital gains tax	-91.46	-300.16
7773 Reduced earnings	-428.52	-234.73
7780 Internal communication	-1,131.51	-1,897.64
7790 Insurance	-934.89	-2,246.86
7800 Management Board work	-4,094.08	-2,039.74
7999 Miscellaneous expenses	-145.22	-7,605.93
0900 Acquisition of assets	0.00	12,473.40
0901 Deduction for wear and tear	-3,097.53	-8,369.39
9021 Advances	0.00	182.20
Total expenses	-79,010.90	-221,865.30
Balance of income/expenses	29,949.98	-98,354.86

Kurt Kulac, chairman

Dr. Reiner Strubert, treasurer

Table 1

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

Asset Overview

	31/12/2013	31/08/2013
Bank account no. 0200-501443		
Balance as at 1 Sep.	3,371.79	7,242.06
Income/expenses	37,753.69	-3,870.27
Account balance as at 31 Dec./31 Aug.	41,125.48	3,371.79
Bank account no. 225000686		
Balance as at 1 Sep.	319.64	55,497.27
Income/expenses	24.23	-55,177.63
Account balance as at 31 Dec./31 Aug.	343.87	319.64
Bank account no. 0200-522290		
Balance as at 1 Sep.	7,556.15	2,510.15
Income/expenses	-7,183.27	5,046.00
Account balance as at 31 Dec./31 Aug.	372.88	7,556.15
Bank account no. 225001239		
Balance as at 1 Sep.	0.00	75,000.00
Income/expenses	42.75	-75,000.00
Account balance as at 31 Dec./31 Aug.	42.75	0.00
Bank account no. 20094710		
Balance as at 1 Sep.	25,010.00	0.00
Income/expenses	171.06	25,010.00
Account balance as at 31 Dec./31 Aug.	25,181.06	25,010.00
Credit card account		
Balance as at 1 Sep.	-1,622.39	-2,565.63
Income/expenses	-79.13	943.24
Account balance as at 31 Dec./31 Aug.	-1,701.52	-1,622.39
Paypal		
Balance as at 1 Sep.	798.04	53.25
Income/expenses	2,393.18	744.79
Account balance as at 31 Dec./31 Aug.	3,191.22	798.04
Cash on hand		
Balance as at 1 Sep.	75.00	230.00
Income/expenses	-75.00	-155.00
Account balance as at 31 Dec./31 Aug.	0.00	75.00
Total liquid assets as at 31 Dec./31 Aug.	68,555.74	35,508.23
Total assets as at 1 Sep.	35,508.24	137,967.10
Recognition of fixed assets	0.00	-12,473.40
Depreciation/amortisation	3,097.53	8,369.40
Balance of income/expenses	29,949.98	-98,354.86
Liquid assets as at 31 Dec./31 Aug.	68,555.75	35,508.24
Fixed assets as at 31 Dec./31 Aug.		
Book value	27,111.70	30,209.22
Receivables as at 31 Dec./31 Aug.		
Membership fees for which reminders have been issued	1,800.00	1,915.00
Netidee grant	25,000.00	
WMF grant	0.00	71,060.00
Sum total	26,800.00	72,975.00
Total assets 31 Dec./31 Aug.	122,467.45	138,692.46
Debt as at 31 Dec./31 Aug.		
Services not yet invoiced (estimate) audit etc.	-2,500.00	-5,000.00

Assets Schedule 31/08/2013

	Acquisition dates		Asset transactions - short fiscal year 2013				
	Date	Value	Value 1 Sep.	Deduction for wear and tear period	Addition	Deduction for wear and tear	Value 31 Dec.
Door plate	31/03/2011	404.40	283.08	10	-	13.48	269.60
Nikon incl. accessories	18/05/2011	4,716.00	2,358.00	5	-	314.40	2,043.60
Notebook Acer	03/08/2011	873.51	145.58	3	-	97.06	48.52
Beamer Opto GT750	05/03/2012	671.86	470.30	5	-	44.79	425.51
Notebook Acer TM TL 8473	07/03/2012	879.78	439.89	3	-	97.75	342.14
ELINCHROME flash unit	09/03/2012	1,962.00	1,373.40	5	-	130.80	1,242.60
NAS Server QNAP + accessories	04/07/2012	1,518.00	1,062.60	5	-	101.20	961.40
Samsung Galaxy SIII	17/07/2012	469.00	234.50	3	-	52.11	182.39
Notebook Acer V3-771G + accessories	23/07/2012	1,357.91	678.96	3	-	150.88	528.08
Notebook Acer TM TL 8473 + accessories	26/07/2012	1,283.04	641.52	3	-	142.56	498.96
Canon EOS 5D Mark III + accessories	01/08/2012	3,096.00	2,167.20	5	-	206.40	1,960.80
Canon EF 400/2.80S + accessories	01/08/2012	9,852.00	6,896.40	5	-	656.80	6,239.60
Nikon AF-S 85/1.4	01/08/2012	1,416.00	991.20	5	-	94.40	896.80
Nikon WT-4	01/08/2012	684.00	478.80	5	-	45.60	433.20
Walkie-talkies + accessories	17/08/2012	1,599.00	1,119.30	5	-	106.60	1,012.70
Acer	20/09/2012	812.40	541.60	3	-	90.27	451.33
Reflecta	31/10/2012	1,680.00	1,344.00	5	-	112.00	1,232.00
IKEA kitchen elements	03/12/2012	749.00	674.10	10	-	24.97	649.13
Nikon AF	01/03/2013	4,580.00	4,122.00	5	-	305.33	3,816.67
3G Micro Repeater + Huawei	19/03/2013	707.00	636.30	5	-	47.13	589.17
Plustec Optibook Scanner	06/05/2013	1,500.00	1,350.00	5	-	100.00	1,250.00
Canon EF	29/05/2013	1,900.00	1,710.00	5	-	126.67	1,583.33
Canon Speedlite	29/05/2013	545.00	490.50	5	-	36.33	454.17
Sum totals		43,255.90	30,209.23			3,097.33	27,111.70