

# Audit Report

To the association  
Wikimedia Österreich -  
Gesellschaft zur Förderung freien Wissens  
Stolzenthalergasse 7/1  
1080 Vienna

We have carried out the audit of the association Wikimedia Österreich - Gesellschaft zur Förderung freien Wissens, Stolzenthalergasse 7/1, 1080 Vienna (hereinafter referred to as "the Association" for short) for the accounting year from January 1, 2019 to December 31, 2019.

## 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, 2019 to December 31, 2019, 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.

Mag. Helfried Heidinger  
Steirische Wirtschaftstreuhand GmbH & CoKG  
Graz - June 2, 2020

### **Enclosures**

Financial management and asset overview as at December 31, 2019  
General Contract Terms and Conditions for Chartered Public Accountants and Tax Advisors  
(*Allgemeine Auftragsbedingungen für Wirtschaftstreuhandberufe; AAB*)

Wikimedia Österreich -  
 Gesellschaft zur Förderung freien Wissens  
 Stolzenthalergasse 7/1  
 1080 Vienna

**Financial Performance Overview 1 Jan. 2019 – 31. Dec. 2019 – amounts in €**

<b>Income</b>	<b>1 Jan. – 31. Dec. 2019</b>	<b>1 Jan. – 31. Dec. 2018</b>
17 Open Data Portal	4,346.95	2,500.00
100 Donations	27,409.40	15,564.31
101 Member fees	2,765.00	3,144.00
102 WMF grant	410,528.36	257,790.51
106 FFG Grant Data Market Austria	9,725.00	7,293.86
107 Credit interest	141.71	27.92
110 CEE Spring	3,835.44	4,716.82
113 WLM International	16,750.00	15,968.00
115 Erasmus	11,240.00	
114 Other revenues	0.00	1.601.20
116 Queering Wikipedia	39,811.00	
	<b>526,552.86</b>	<b>308.606.62</b>
<b>Expenses</b>	<b>1 Jan. – 31. Dec. 2019</b>	<b>1 Jan. – 31. Dec. 2018</b>
1 Community Budget	57,274.48	70,483.45
2 Wikimania	11,913.19	16,667.38
3 Literary scholarship	625.59	544.06
4 Photo equipment	8,219.42	6,815.92
5 Inter. Wikimedia editor meeting	981.24	2,974.94
6 Wiki Convention	15,258.37	13,787.25
7 Materials for volunteer support	2,711.73	3,662.26
9 Library project	0.00	459.00
10 General assembly	1,923.49	1,527.87
11 International grant	1,607.42	1,986.14
13 Parliament project	24.50	54.77
14 Wiki Loves Monuments	0.00	240.51
15 Photography projects (except WLM)	13,114.20	11,546.23
16 GLAM/ Open Content	8,579.87	3,260.58
17 Open Data Portal	10,895.10	16,616.52
18 Public relations/ Promotional materials	6,756.73	11,782.44
19 Fundraising	1,906.34	5,750.43
21 School and university projects	4,951.88	4,881.83
22 Strategy & Governance	8,145.81	7,884.39
23 Project infrastructure and programming	4,142.64	5,918.48
24 Wikimedia Conference	2,580.66	4,089.24
25 Management Board work	4,082.57	5,082.93
26 Business and office management	7,245.53	7,358.50
27 GLAM meeting	2,869.73	813.68
28 Explainer Video Workshop	0.00	24.35
29 WikiTuesday	1,329.99	2,374.12
31 Hackathon	0.00	165.80
32 Free Knowledge Advocacy	9,752.71	10,132.19
33 Townscape Fair	616.06	719.20
35 Photo competitions	12,881.39	8,833.11
36 International relations	5,658.44	6,985.69

37 Techn community support	5,185.95	10,656.72
40 Wikipedia competitions	2,746.36	3,027.25
41 Volunteer recruitment	18,842.73	11,505.15
44 Bookkeeping	9,879.36	10,335.89
45 Office rent	15,231.17	14,688.24
46 Operating equipment	320.48	384.75
51 CEE Spring	5,316.72	4,000.88
53 Wiki Loves Monuments International	6,791.06	
54 Wikipedia for Peace	12,896.07	
55 Queering Wikipedia	161.44	
99 Overheads	28,207.95	23,946.53
	<b>311,628.37</b>	<b>311,968.64</b>
<b>Balance of income/expenses</b>	<b>214,924.49</b>	<b>-3,362.02</b>

### Wikimedia Österreich asset overview 2019

		31. Dec. 2019	31. Dec. 2018
BH Krentschker	200501443	57,266.24	4,968.56
Erste Bank	824536403/00	172,800.34	8,921.69
Erste Bank	824536403/01	0.67	25,385.80
Erste Bank	824536403/02	10,936.76	-32.30
Erste Bank	824536403/03	20,816.89	6,743.95
Erste Bank	824536403/04	51,056.60	43,113.97
Kaution		3,664.00	3,664.00
Paypal		0.00	1,369.63
Cash settlement			0.00
Other receivables		164.56	0.00
Credit Cards			0.00
Visa		-892.32	0.00
<b>Total liquid assets</b>		<b>315,813.74</b>	<b>94,135.30</b>
Liquid assets as at 1. Jan		94,135.30	98,455.44
Fixed assets (investments)		-3,968.22	-12,960.00
Deduction for wear and tear		10,722.17	11,693.88
Deducted assets			308.00
Income/expenses		214,924.49	-3,362.02
<b>Liquid assets</b>		<b>315,813.74</b>	<b>94,135.30</b>
<b>Fixed assets</b>		<b>13,462.77</b>	<b>20,216.72</b>
<b>Receivables</b>			
Membership fees for which reminders have been issued		950.00	680.00
Erasmus+ Grant outstanding receivable		1,739.00	0.00
CEE Spring Grant outstanding receivable		527.00	0.00
<b>Total</b>		<b>3,216.00</b>	<b>680.00</b>
<b>Total assets 31. Dec.</b>		<b>332,492.51</b>	<b>115,032.02</b>

**Liabilities 31. Dec.**

Service not yet invoiced (estimated) audit, annual accounts	-5,000.00	-9,000.00
Liabilities CEE Spring Grant	0.00	-715.94
Liabilities WLM International Grant	-16,750.00	-15,968.00
WMF Grant 2020 installment Already received	-145,749.70	
Liabilities Queering Wikipedia Grant	-39,811.00	
<b>Total</b>	<b>-207,310.70</b>	<b>-25,683.94</b>