

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, 2016 to December 31, 2016.

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, 2016 to December 31, 2016, 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 31, 2017

Enclosures

Financial management and asset overview as at December 31, 2016

General Contract Terms and Conditions for Chartered Public Accountants and Tax Advisors (*Allgemeine Auftragsbedingungen für Wirtschaftstreuhandberufe; AAB*)

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Gesellschaft zur Förderung freien Wissens
Stolzenthalgasse 7/1
1080 Vienna

Financial Performance Overview 1 Jan. 2016 – 31. Dec. 2016

Income	1 Jan. – 31. Dec. 2016	1 Jan. – 31. Dec. 2015
17 Open Data Portal	2,000.00	700.00
99 Credit interest	115.72	321.71
100 Donations	20,086.6	12,880.07
101 Member fees	2,072.00	2,425.00
102 WMF grant	248,530.00	228,000.00
103 Net idee grant/ open data portal	0.00	9,796.00
104 Wiki Source Conference grant	0.00	24,850.00
105 FFG Grant Data Pioneers	9,666.00	0.00
106 FFG Grant Data Market Austria	8524.79	0.00
	290,995.11	278,972.78

Expenses

1 Community Budget	60,268.96	36,889.85
2 Wikimania	17,292.75	27,305.40
3 Literary scholarship	816,23	1033.53
4 Photo equipment	8,603.33	11,092.44
5 Inter. Wikimedia editor meeting	596.79	3,059.71
6 Wiki Convention	14,366.19	2,755.66
7 Materials for volunteer support	3,309.02	1,898.00
8 Wiki Dialogue	0.00	0.00
9 Library project	131.75	512.60
10 General assembly	2,773.49	4,339.05

11 International grant	0.00	505.20
12 Wiki Loves Earth	12,600.81	10,676.11
13 Parliament project	563.43	0.00
14 Wiki Loves Monuments	7,879.20	4,987.96
15 Photography projects (except WLM)	23,411.77	19,606.17
16 GLAM/ Open Content	2,497.74	4,587.94
17 Open Data Portal	13,840.31	6,376.15
18 Public relations/ Promotional materials	10,106.27	14,862.45
19 Fundraising	5,411.57	6,754.01
20 QRpedia	0.00	860.00
21 School and university projects	5,108.03	4,689.63
22 Strategy & Governance	9,421.81	7,741.34
23 Project infrastructure and programming	2,517.29	2,820.00
24 Wikimedia Conference	4,360.66	5,057.25
25 Management Board work	3,935.90	3,677.46
26 Business and office management	6,989.73	6,273.65
27 GLAM meeting	0.00	197.80
28 Explainer Video Workshop	1,055.48	1,953.41
29 WikiTuesday	1,952.55	996.12

31 Hackathon	41,476.39	4,198.64
32 Free Knowledge Advocacy	5,471.36	3,196.37
33 Townscape Fair	556.08	639.87
34 Wiki Source Conference	1,993.16	27,970.47
99 Overheads	46,454.02	45,739.76
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	315.762,07	273,254.00
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Balance of income/expenses	-24.766,96	5,718.78
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Mag. Kurt Kulac, Chairman

DI Dr. Reiner Strubert, Treasurer

Wikimedia Österreich asset overview 31. Dec. 2016

		31. Dec. 2016	31. Dec. 2015
BH Krentschker	200501443	7.223,16	42,126.71
BH Krentschker	200522290	6.278,63	71.24
BH Krentschker	225001239	83,71	88.36
BH Krentschker	22500686	330,59	335.10
BH Krentschker	20094710	381,84	25,387.38
Erste Bank	824536403/00	9.807,89	0.00
Erste Bank	824536403/01	0,00	0.00
Erste Bank	824536403/03	10.863,44	0.00
Erste Bank	824536403/04	7.402,58	0.00
Kaution		3.664,00	0.00
Paypal		216,93	780.07
Credit cards		-587,07	-508.76
Total liquid assets		45,665.70	68,280.10

Liquid assets as at 1. Jan	68.280,10	65,105.13
Fixed assets (investments)	-15.218,34	-13,109.70
Deduction for wear and tear	12.758,40	10,465.89
Deducted assets	4.612,50	0.00
Income/expenses	-24,766.96	5,718.78
Claim member	0.00	100.00
Liquid assets	45,665.70	68,280.10
Fixed assets	22,935.66	25,088.22
Receivables		
Membership fees for which reminders have been issued	975.00	680.00
Wikimedia Foundation	25,073.00	0.00
	26,048.00	680.00
Total assets	94,649.36	94,048.32
Liabilities		

Service not yet invoiced
(estimated) audit, annual
accounts

-5,000.00

-3,900.00

