

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, 2017 to December 31, 2017.

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, 2017 to December 31, 2017, 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 8, 2018

Enclosures

Financial performance and asset overview as of December 31, 2017

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

Financial Performance Overview 2017 – amounts in €

Income	Jan. 1 - Dec. 31, 2017	Jan. 1 - Dec. 31, 2016
17 Open Data Portal		2,000.00
100 Donations	26,414.82	20,086.60
101 Member fees	2,424.00	2,072.00
102 WMF grant	265,000.00	248,530.00
105 FFG Grant Data Pioneers	20,392.00	9,666.00
106 FFG Grant Data Market Austria		8,524.79
107 Credit interest	27.84	115.72
109 Hackathon	101,505.89	
110 CEE Spring	11,250.00	
111 Oral History Digitization	1,583.00	
112 Grant Vienna Business Agency	4,880.57	
	433,478.12	290,995.11

Expenses

1 Community Budget	41,913.07	60,268.96
2 Wikimania	22,910.76	17,292.75
3 Literary scholarship	732.47	816.23
4 Photo equipment	8,853.50	8,603.33
5 International Wikimedia editor meeting	403.47	596.79
6 Wiki Convention	12,054.97	14,366.19
7 Materials for volunteer support	3,017.64	3,309.02
9 Library project		131.75
10 General assembly	1,830.77	2,773.49
12 Wiki Loves Earth	235.00	12,600.81
13 Parliament project	2,633.29	563.43
14 Wiki Loves Monuments	241.75	7,879.20
15 Photo projects (except WLM)	15,526.58	23,411.77
16 GLAM / Open Content	2,362.96	2,497.74
17 Open Data Portal	27,500.80	13,840.31
18 Public relations/ Promotion material	8,269.06	10,106.27
19 Fundraising	5,460.21	5,411.57
21 School and university projects	7,048.76	5,108.03
22 Strategy & Governance	6,556.63	9,421.81
23 Project infrastructure and programming	1,132.60	2,517.29
24 Wikimedia Conference	2,562.52	4,360.66
25 Executive Board work	4,344.35	3,935.90

26 Executive and office management	6,833.17	6,989.73
27 GLAM meeting	1,136.72	
28 Explainer Video Workshop	645.32	1,055.48
29 WikiTuesday	1,987.16	1,952.55
31 Hackathon	100,404.05	41,476.39
32 Free Knowledge Advocacy	7,600.52	5,471.36
33 Townscape Fair		556.08
34 Wiki Source Conference		1,993.16
35 Photo competition	12,412.50	
36 International relations	6,254.80	
37 Tech community building	7,247.65	
40 Wikipedia competitions	1,927.88	
41 Volunteer recruitment	5,636.20	
44 Bookkeeping	8,897.88	
45 Office rent	16,249.51	
46 Operating equipment	447.43	
51 CEE Spring	5,215.80	
52 Oral History Digitization	1,354.51	
99 Overheads	24,523.18	46,454.02
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	384,365.44	315,762,07
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Balance of income/expenses	49,112.68	-24,766,96
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Wikimedia Austria asset overview Dec. 31, 2017 – amounts in €

		Dec. 31, 2017	Dec. 31, 2016
BH Krentschker	200501443	2,688.61	7,223.16
BH Krentschker	200522290	4,391.77	6,278.63
BH Krentschker	225001239	79.02	83.71
BH Krentschker	22500686	325.94	330.59
BH Krentschker	20094710	381.90	381.84
Erste Bank	824536403/00	18,077.37	9,807.89
Erste Bank	824536403/01	25,000.00	
Erste Bank	824536403/03	7,259.69	10,863.44
Erste Bank	824536403/04	32,702.95	7,402.58
Deposit		3,664.00	3,664.00
PayPal		3,796.77	216.93
Cash Settlement		70.30	
Claim (money transfer mistake)		393.79	
Credit cards		-36.98	-587.07
Visa Card		-339.79	
Total liquid assets as of Dec. 31		98,455.44	45,665.70
Liquid assets as of Jan 1		45,665.70	68,280.10
Fixed assets (investments)		-7,068.91	-15,218.34
Deduction for wear and tear		10,745.97	12,758.40
Deducted assets			4,612.50

Income/expenses	49,112.68	-24,766.96
Claim member		
Liquid assets	98,455.44	45,665.70
Fixed assets	19,258.60	22,935.66
Receivables		
Membership fees for which reminders have been issued	980.00	975.00
Wikimedia Foundation		25,073.00
	980.00	26,048.00
Total assets	118,694.04	94,649.36
Liabilities		
Service not yet invoiced (estimated) audit, annual accounts	-5,000.00	-5,000.00
Liabilities CEE Spring Grant	-6,692.62	