

Financial Statements from January 1 to December 31, 2021

I have compiled the Statement of Financial Position pertaining to Wikimedia Chile Corporation as of December 31, 2021, and the corresponding Statement of Activities for the twelve-month period ended on that date.

The Statement of Cash Flow has not been prepared as it is not required by the Corporation's Board of Directors.

These Financial Statements pertain to the presentation of the Statement of Financial Position and the Statement of Activities, which include a detailed analysis of the main accounts as of that date, based on the information and documentation recorded in the accounting records of the Corporation.

These Financial Statements were approved at the General Assembly of Members, held on May 28th, 2022, and will be presented to the respective national authorities.



Osmar Valdebenito G.
Treasurer

Statement of Financial Position as of December 31, 2021

ASSETS		LIABILITIES	
CURRENT ASSETS		CURRENT LIABILITIES	
Available		Accounts payable	
1102001	Banco Santander CLP 0-000-66-63548-1	2102007	Salaries and taxes
	19,057,800		5,274,144
		2102008	Invoice processing
			139,283
		2102014	Refunds payable to Board and Staff
			1,400,835
		2102017	Liabilities to Wikimedia Foundation
			3,359,480
Funds Receivable		Income received in advance	
1105002	Membership fees to be received	2105002	Membership fees received in advance
	873,100		81,300
TOTAL CURRENT ASSETS		TOTAL CURRENT LIABILITIES	
	19,930,900		10,255,042
NON-CURRENT ASSETS		NON-CURRENT LIABILITIES	
1201006	Office equipment	TOTAL NON-CURRENT LIABILITIES	
	1,911,396		0
1201008	Photographic equipment	EQUITY	
	3		
1211001	Accumulated depreciation Own Fixed Assets		Onboarding contributions
	-659,927		65,700
TOTAL NON-CURRENT ASSETS			Accumulated surplus
	1,251,472		4,628,496
			Surplus (deficit) for the year
			6,233,064
		TOTAL EQUITY	
			10,927,330
TOTAL ASSETS		TOTAL LIABILITIES	
	21,182,372		21,182,372

Statement of Activities from January 1 to December 31, 2021

Income and earnings with temporary restrictions

Grant received from WMF for 2020 Annual Plan	5,835,182
Grant received from WMF for 2021 Annual Plan	67,494,990
Grant received from WMF for Wikidata 2021 Event	1,102,241
Total income and earnings with temporary restrictions	74,432,413

Expenses with temporarily restricted funds – 2020 Annual Plan Grant

Salaries and wages

Social security payments	-	729,226
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Taxes

Servicio de Impuestos Internos	-	164,207
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Total expenses associated with 2020 Annual Plan Grant	-	893,433
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Expenses with temporarily restricted funds – 2021 Annual Plan Grant

Media activities

Community activities	-	24,000
<i>Wikicafé</i>	-	163,778
Memory Contest	-	110,286
Photography Contest “ <i>Ningún barrio sin foto</i> ”	-	543,210

National and international representation

Activities in other states

Administrative expenses

Banking expenses	-	656,326
Office lease	-	3,830,444
Office expenses	-	326,292
Representation expenses	-	191,959
Web hosting	-	462,299
Accounting services	-	679,252
Office remodeling	-	167,676
Legal advisory services	-	249,096
Design services	-	252,431

Salaries and wages

Executive Director	-	16,591,483
Education Coordinator	-	14,996,831
Community Coordinator	-	7,880,931
Communications Coordinator	-	5,749,199
Social security payments	-	13,549,551

Taxes

Servicio de Impuestos Internos	-	1,069,946
Total expenses associated with 2021 Annual Plan Grant	-	67,494,990
Expenses with temporarily restricted funds – Wikidata 2021 Event Grant		
General expenses		
Goodies and supplies	-	579,506
Catering	-	239,087
Advertisement	-	92,500
Delivery expenses	-	147,030
Salaries and wages		
Design services	-	35,400
Servicio de Impuestos Internos	-	4,600
Total expenses associated with Wikidata 2021 Event Grant	-	1,098,123
Total expenses with temporarily restricted funds	-	69,486,546
RESULT OF OPERATIONS WITH TEMPORARY RESTRICTIONS		4,945,867
Unrestricted income and earnings		
Membership fees		264,000
Donations		27,500
Renegotiation of membership fees	-	36,975
Surplus due to cancelled memberships		1,250
Total unrestricted income and earnings		255,775
Unrestricted funds expenses		
Unrestricted funds expenses		-
RESULT OF UNRESTRICTED OPERATIONS		255,775
Other unrestricted results of operations		
Grant income for investment in fixed assets		1,251,466
Fixed assets depreciation	-	219,974
Final adjustment	-	70
Total of other unrestricted results of operations		1,031,422
YEAR SURPLUS		6,233,064

Analysis of the main accounts as of December 31, 2021

Account **1101001**
Name ***Caja M/N***

Balance according to ledger as of December 31, 2021	0
Accounting balance as of December 31, 2021	0

Account **1102001**
Name ***Banco Santander CLP 0-000-66-63548-1***

Balance according to ledger as of December 31, 2021	19,057,800
Accounting balance as of December 31, 2021	19,057,800

Account **1105002**
Name **Membership fees to be received**

Balance as of December 31, 2020	919,182
Correction of membership fees and onboarding contributions	- 3,000
Membership fees generated for 2021	264,000
Membership fees received in previous years	- 108,000
Membership fees paid	- 186,107
Membership fees paid in excess	24,000
Renegotiation and adjustments of previous years	- 36,975
Accounting balance as of December 31, 2021	873,100

Account **1201006**
Name **Office equipment**

Air conditioner	209,980
Meeting table 245x110	299,990
8 Mica chairs	149,960
2 LG 27" Screen 27MK430	407,516
2 Office chairs	243,960
Computer LENOVO All In One A540	599,990
Accounting balance as of December 31, 2021	1,911,396

Account **1201008**
Name **Photographic equipment**

Nikon D5200 camera	1
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Nikon 28-300 mm lens	1
Compact monopod	1
Accounting balance as of December 31, 2021	<u>3</u>

Account 1211001
Name Accumulated depreciation of own fixed assets

Accumulated depreciation as of December 31, 2020	- 439,953
2021 depreciation	- 219,974
Accounting balance as of December 31, 2021	<u>- 659,927</u>

Account 2102007
Name Salaries and taxes

31/12/21	Accrued salaries payable - December 2021	3,238,899
31/12/21	Accrued wages for freelance services - December 2021	500,000
13/12/21	Income taxes- November 2021	123,969
13/01/22	Income taxes - December 2021	128,968
10/01/22	Social contributions - December 2021	1,282,308
Accounting balance as of December 31, 2021		<u>5,274,144</u>

Account 2102008
Name Invoice processing

31/12/21	Accounting services - December 2021	139,283
Accounting balance as of December 31, 2021		<u>139,283</u>

Account 2102014
Name Refunds payable to Board members and Staff

05/19/15	WMCONF Transportation (Testart/Ruiz)	36,000
10/04/15	Tickets MDZ-SCL - <i>Editatón Trasandina</i> (J. Ruiz)	134,841
01/13/16	Wikitour award computer balance (J. Ruiz)	10,000
02/28/16	Wikipedian in residence (E. Testart)	43,631
02/28/16	Mobile phone usage balances (J. Ruiz)	100,000
05/01/17	Web hosting, April and May 2017 (J. Ruiz)	53,115
23/01/21	Fuel (O. Valdebenito)	15,000
27/12/21	Zoom monthly service (O. Valdebenito)	15,477
28/12/21	Representation expenses, Dec. 2022 (L. C. Carrasco)	5,709
28/12/21	Catering Staff & Board meeting (O. Valdebenito)	101,310
28/12/21	Representation expenses, Dec. 2022 (O. Valdebenito)	7,100
30/12/21	Linode hosting service, Dec. 2022 (O. Valdebenito)	34,702
30/12/21	Office chairs (P. Díaz)	243,960

30/12/21	Computer for office (O. Valdebenito)	599,990
	Accounting balance as of December 31, 2021	<u>1,400,835</u>

Account 2102017
Name Liabilities to Wikimedia Foundation

Accounting balance as of December 31, 2020	7,082,048
2020 APG – Restricted operating expenses (reported to WMF)	- 729,226
2020 APG – Investment in fixed assets	- 1,251,466
2020 APG – Restricted operating expenses (not reported to WMF)	- 164,207
2020 APG – Financial surplus incorporated into reserves	- 4,937,149
2021 APG – New grant introduction (01/08/2021)	70,859,070
2021 APG – Restricted operating expenses	- 67,499,590
Wikidata 2021 Grant – New grant introduction (11/10/2021)	1,102,241
Wikidata 2021 Grant – Restricted operating expenses	- 1,098,123
Wikidata 2021 Grant – Financial surplus incorporated into reserves	- 4,118
Accounting balance as of December 31, 2021	<u>3,359,480</u>

Account 2105002
Name Membership fees received in advance

Membership fees - A. Alvarado	3,000
Membership fees - D. Bravo	3,000
Membership fees - R. Consales	12,000
Membership fees - M. Correa Flores	6,000
Membership fees - M. Correa Pérez	3,000
Membership fees - J. Cortés	800
Membership fees - R. Donoso	3,000
Membership fees - J. Gallardo	3,000
Membership fees - E. Graells	3,000
Membership fees - R. Hevia	3,000
Membership fees - C. Loader	3,000
Membership fees - G. Luengo	3,000
Membership fees - S. Pérez	500
Membership fees - M. Repol	11,000
Membership fees - C. Ruiz Gallardo	3,000
Membership fees - G. Toro	3,000
Membership fees - O. Valdebenito	3,000
Membership fees - W. Westermann	15,000
Accounting balance as of December 31, 2021	<u>81,300</u>

Account 2301001
Name Onboarding contributions

Onboarding contributions accrued as of 12/31/2020	65,700
Correction of membership fees and onboarding contributions	- 3,000
Contributions received during 2021	<u>3,000</u>
Accounting balance as of December 31, 2021	<u><u>65,700</u></u>