

Financial Statements from January 1 to December 31, 2022

I have compiled the Statement of Financial Position pertaining to Wikimedia Chile Corporation as of December 31, 2022, 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 April 15th, 2023, and will be presented to the respective national authorities.



Osmar Valdebenito G.
Treasurer

Statement of Financial Position as of December 31, 2022

| ASSETS | | | LIABILITIES | | |
|---------------------------------|--|-------------------|--------------------------------------|-------------------------------------|-------------------|
| CURRENT ASSETS | | | CURRENT LIABILITIES | | |
| Available | | | Accounts payable | | |
| 1102001 | Banco Santander CLP 0-000-66-63548-1 | 28.649.268 | 2102007 | Salaries and taxes | 2.123.428 |
| | | | 2102008 | Invoice processing | 60.090 |
| | | | 2102014 | Refunds payable to Board and Staff | 454.087 |
| | | | 2102017 | Liabilities to Wikimedia Foundation | 15.721.497 |
| Funds Receivable | | | Income received in advance | | |
| 1105002 | Membership fees to be received | 1.010.900 | 2105002 | Membership fees received in advance | 20.000 |
| TOTAL CURRENT ASSETS | | 29.660.168 | TOTAL CURRENT LIABILITIES | | 18.379.102 |
| NON-CURRENT ASSETS | | | NON-CURRENT LIABILITIES | | |
| 1201006 | Office equipment | 2.370.346 | TOTAL NON-CURRENT LIABILITIES | | |
| 1201008 | Photographic equipment | 3 | 0 | | |
| 1211001 | Accumulated depreciation Own Fixed Assets | -1.320.155 | EQUITY | | |
| TOTAL NON-CURRENT ASSETS | | 1.050.194 | | Onboarding contributions | 66.700 |
| | | | | Accumulated surplus | 10.861.630 |
| | | | | Surplus (deficit) for the year | 1.402.930 |
| | | | TOTAL EQUITY | | 12.331.260 |
| TOTAL ASSETS | | 30.710.362 | TOTAL LIABILITIES | | 30.710.362 |

Statement of Activities

from January 1 to December 31, 2022

Income and earnings with temporary restrictions

| | |
|--|--------------------|
| Grant received from WMF for 2022 Annual Plan | 99.175.641 |
| Grant received from WMF for Wikimania 2022 Event | 2.850.092 |
| Total income and earnings with temporary restrictions | 102.025.733 |

Expenses with temporarily restricted funds – 2022 Annual Plan Grant

Media activities

| | |
|-----------------------------------|-----------|
| Community and outreach activities | - 564.445 |
| <i>Wikicafé</i> | - 189.076 |
| Education activities | - 270.874 |
| Wikimedian in Residence program | - 482.625 |

National and international representation

| | |
|-------------------------------|-----------|
| Activities in other regions | - 21.404 |
| Activities in other countries | - 202.351 |

Administrative expenses

| | |
|-------------------------|-------------|
| Banking expenses | - 724.573 |
| Office lease | - 4.878.989 |
| Office expenses | - 2.068.954 |
| Representation expenses | - 186.247 |
| Web hosting | - 421.548 |
| Accounting services | - 3.248.576 |
| Office remodeling | - 42.970 |
| Design services | - 278.374 |

Salaries and wages

| | |
|----------------------------|--------------|
| Executive Director | - 23.819.477 |
| Education Coordinator | - 19.262.356 |
| Community Coordinator | - 10.130.228 |
| Communications Coordinator | - 9.850.250 |
| Social security payments | - 18.307.831 |

Taxes

| | |
|--------------------------------|-------------|
| Servicio de Impuestos Internos | - 4.224.493 |
|--------------------------------|-------------|

| | |
|--|---------------------|
| Total expenses associated with 2022 Annual Plan Grant | - 99.175.641 |
|--|---------------------|

Expenses with temporarily restricted funds – Wikimania 2022 Event Grant

| | |
|----------------------|-------------|
| Venue | - 524.790 |
| Catering | - 742.560 |
| Goodies and supplies | - 1.144.513 |
| Scholarships | - 300.000 |
| Banking expenses | - 138.229 |

| | | |
|---|---|--------------------|
| Total expenses associated with Wikimania 2022 Event Grant | - | 2.850.092 |
| Total expenses with temporarily restricted funds | - | 102.025.733 |
| RESULT OF OPERATIONS WITH TEMPORARY RESTRICTIONS | | 0 |
| Unrestricted grants not associated with the Wikimedia Foundation | | |
| Grant received for the Inter-American Development Bank Internship | | 2.281.219 |
| Expenses related to the IADB Internship grant | - | 1.069.785 |
| Grant received for the GLAM Project | | 2.294.199 |
| Expenses related to the GLAM Project grant | - | 1.720.211 |
| Expenses related to the Older People Outreach grant | - | 495.814 |
| | | 1.366.108 |
| Unrestricted income and earnings | | |
| Membership fees | | 274.000 |
| Donations | | 0 |
| Correction of membership fees | - | 20.750 |
| Uncollectable membership fees | - | 15.150 |
| Total unrestricted income and earnings | | 238.100 |
| RESULT OF UNRESTRICTED OPERATIONS | | 1.604.208 |
| Other unrestricted results of operations | | |
| Grant income for investment in fixed assets | | 458.950 |
| Fixed assets depreciation | - | 660.228 |
| Final adjustment | | |
| Total of other unrestricted results of operations | - | 201.278 |
| YEAR SURPLUS | | 1.402.930 |

Analysis of the main accounts as of December 31, 2022

| | | |
|---|------------------------|---|
| Account | 1101001 | |
| Name | <i>Caja M/N</i> | |
| Balance according to ledger as of December 31, 2022 | | 0 |
| Accounting balance as of December 31, 2022 | | 0 |

| | | |
|---|--|------------|
| Account | 1102001 | |
| Name | <i>Banco Santander CLP 0-000-66-63548-1</i> | |
| Balance according to ledger as of December 31, 2022 | | 28.649.268 |
| Accounting balance as of December 31, 2022 | | 28.649.268 |

| | | |
|--|--|-----------|
| Account | 1105002 | |
| Name | <i>Membership fees to be received</i> | |
| Balance as of December 31, 2021 | | 873.100 |
| Correction of membership fees and onboarding contributions | - | 20.750 |
| Membership fees generated for 2022 | | 274.000 |
| Membership fees received in previous years | - | 61.300 |
| Membership fees paid | - | 39.000 |
| Membership fees paid in excess | | 0 |
| Uncollectable membership fees | - | 15.150 |
| Accounting balance as of December 31, 2022 | | 1.010.900 |

| | | |
|--|--------------------------------|-----------|
| Account | 1201006 | |
| Name | <i>Office equipment</i> | |
| 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 | | 599.990 |
| Microphone Blue Yeti | | 68.990 |
| Refrigerator Sindelen RD-2020SI 206 L | | 189.990 |
| Microwave Samsung MS23K3514AK 23 L | | 84.990 |
| Pandalino round table Eames 80cm | | 59.990 |
| 1 Office chairs | | 54.990 |
| Accounting balance as of December 31, 2022 | | 2.370.346 |

| | | |
|----------------|--|----------|
| Account | 1201008 | |
| Name | Photographic equipment | |
| | Nikon D5200 camera | 1 |
| | Nikon 28-300 mm lens | 1 |
| | Compact monopod | 1 |
| | Accounting balance as of December 31, 2022 | <u>3</u> |

| | | |
|----------------|---|--------------------|
| Account | 1211001 | |
| Name | Accumulated depreciation of own fixed assets | |
| | Accumulated depreciation as of December 31, 2021 | - 659.927 |
| | 2022 depreciation ¹ | - 660.228 |
| | Accounting balance as of December 31, 2022 | <u>- 1.320.155</u> |

| | | |
|----------------|---|------------------|
| Account | 2102007 | |
| Name | Salaries and taxes | |
| | 09/01/23 Income taxes – December 2022 | 497.276 |
| | 10/01/23 Social contributions – December 2022 | 1.626.152 |
| | Accounting balance as of December 31, 2022 | <u>2.123.428</u> |

| | | |
|----------------|---|---------------|
| Account | 2102008 | |
| Name | Invoice processing | |
| | 31/12/21 Office electricity bill – December 2022 | 2.137 |
| | 31/12/21 Office common expenditures – December 2022 | 57.953 |
| | Accounting balance as of December 31, 2022 | <u>60.090</u> |

| | | |
|----------------|--|---------|
| Account | 2102014 | |
| Name | Refunds payable to Board members and Staff | |
| | 19/05/15 WMCONF Transportation (Testart/Ruiz) | 36.000 |
| | 04/10/15 Tickets MDZ-SCL - <i>Editatón Trasadina</i> (J. Ruiz) | 134.841 |
| | 13/01/16 Wikitour award computer balance (J. Ruiz) | 10.000 |
| | 28/02/16 Wikipedian in residence (E. Testart) | 43.631 |
| | 28/02/16 Mobile phone usage balances (J. Ruiz) | 100.000 |
| | 01/05/17 Web hosting. April and May 2017 (J. Ruiz) | 53.115 |
| | 12/12/23 Roller banners (R. Aravena) | 76.500 |

¹ Accelerated depreciation in 2 years of furniture and electronic devices. Year 1 for 2 LG 27" Screen 27MK430, 2 Office chairs, Computer LENOVO, Microphone Blue Yeti. All other fixed assets already depreciated or bought less than a month before the end of the accounting period.

Accounting balance as of December 31, 2022

454.087

Account 2102017
Name Liabilities to Wikimedia Foundation

| | |
|--|--------------|
| Accounting balance as of December 31, 2021 | 3.359.480 |
| 2022 APG – New grant introduction (02/08/2022) | 111.520.000 |
| 2022 APG – Restricted operating expenses | - 99.175.641 |
| 2022 APG – Investment in fixed assets | - 458.950 |
| Wikimania 2022 Grant – New grant introduction (12/29/2022) | 3.326.700 |
| Wikimania 2022 Grant – Restricted operating expenses | - 2.850.092 |
| Accounting balance as of December 31, 2022 | 15.721.497 |

Account 2105002
Name Membership fees received in advance

| | |
|--|--------|
| Membership fees - R. Consales | 6.000 |
| Membership fees - M. Repol | 5.000 |
| Membership fees - W. Westermann | 9.000 |
| Accounting balance as of December 31, 2022 | 20.000 |

Account 2301001
Name Onboarding contributions

| | |
|---|--------|
| Onboarding contributions accrued as of 31/12/2021 | 65.700 |
| Contributions received during 2022 | 1.000 |
| Accounting balance as of December 31, 2022 | 66.700 |