

To the general meeting of

**TYPO3 Association**

Sihlbruggstrasse 105  
6340 Baar

**Report of the statutory auditor on the limited statutory examination  
of the financial statements for the year 2020**

(for the year ended 31.12.2020)

12 April 2021  
17034390/21314087/E/Cb

**Report of the statutory auditor on the limited statutory examination  
to the general meeting of**

**TYPO3 Association, Baar**

As statutory auditor, we have examined the financial statements (balance sheet, income statement and notes) of TYPO3 Association for the financial year ended 31 December 2020.

These financial statements are the responsibility of the association board. Our responsibility is to perform a limited statutory examination on these financial statements. We confirm that we meet the licensing and independence requirements as stipulated by Swiss law.

We conducted our examination in accordance with the Swiss Standard on the Limited Statutory Examination. This standard requires that we plan and perform a limited statutory examination to identify material misstatements in the financial statements. A limited statutory examination consists primarily of inquiries of company personnel and analytical procedures as well as detailed tests of company documents as considered necessary in the circumstances. However, the testing of operational processes and the internal control system, as well as inquiries and further testing procedures to detect fraud or other legal violations, are not within the scope of this examination.

Based on our limited statutory examination, nothing has come to our attention that causes us to believe that the financial statements do not comply with Swiss law and the articles of association.

Lucerne, 12 April 2021

BDO Ltd

Christof Bättig  
Auditor in Charge  
Licensed Audit Expert

Marcel Geisser  
Licensed Audit Expert

Enclosure  
Financial statements

## Balance Sheet

<b>Assets</b>	<b>31.12.2020</b>	<b>31.12.2020</b>	<b>31.12.2019</b>	<b>31.12.2019</b>
	<b>EUR</b>	<b>CHF</b>	<b>EUR</b>	<b>CHF</b>
<b>current assets</b>				
<b>bank and cash</b>				
Bank account (CHF)	137'629.70	148'853.40	6'927.43	7'530.12
Bank accounts (Euro)	1'025'990.37	1'109'659.88	1'322'667.83	1'437'739.93
	<b>1'163'620.07</b>	<b>1'258'513.29</b>	<b>1'329'595.26</b>	<b>1'445'270.05</b>
<b>receivables</b>				
Accounts receivables third parties	45'430.01	49'134.83	53'944.89	58'638.10
Provision for doubtful debts	-20'000.00	-21'631.00	-20'000.00	-21'740.00
	<b>25'430.01</b>	<b>27'503.83</b>	<b>33'944.89</b>	<b>36'898.10</b>
<b>other receivables</b>	<b>1'483.23</b>	<b>1'604.19</b>	<b>43'563.65</b>	<b>47'353.69</b>
<b>accruals</b>				
prepaid expenses	24'682.79	26'695.67	25'508.15	27'727.36
	<b>24'682.79</b>	<b>26'695.67</b>	<b>25'508.15</b>	<b>27'727.36</b>
<b>total current assets</b>	<b>1'215'216.10</b>	<b>1'314'316.97</b>	<b>1'432'611.95</b>	<b>1'557'249.19</b>
<b>fixed assets</b>				
<b>time deposit</b>				
time deposit Sparkasse Hochrhein	0.00	0.00	237'661.29	258'337.82
	<b>0.00</b>	<b>0.00</b>	<b>237'661.29</b>	<b>258'337.82</b>
<b>shareholdings</b>				
TYPO3 PLC	105'000.00	113'562.75	105'000.00	114'135.00
	<b>105'000.00</b>	<b>113'562.75</b>	<b>105'000.00</b>	<b>114'135.00</b>
<b>total fixed assets</b>	<b>105'000.00</b>	<b>113'562.75</b>	<b>342'661.29</b>	<b>372'472.82</b>
<b>total assets</b>	<b>1'320'216.10</b>	<b>1'427'879.72</b>	<b>1'775'273.24</b>	<b>1'929'722.01</b>

## Balance Sheet

<b>Equity and liabilities</b>	<b>31.12.2020</b>	<b>31.12.2020</b>	<b>31.12.2019</b>	<b>31.12.2019</b>
	<b>EUR</b>	<b>CHF</b>	<b>EUR</b>	<b>CHF</b>
<b>liabilities</b>				
<b>current liabilities</b>				
accounts payable	78'699.34	85'117.27	51'345.29	55'812.33
	<b>78'699.34</b>	<b>85'117.27</b>	<b>51'345.29</b>	<b>55'812.33</b>
<b>liabilities direct participation</b>				
TYPO3 PLC	21'419.62	23'166.39	22'707.18	24'682.70
	<b>21'419.62</b>	<b>23'166.39</b>	<b>22'707.18</b>	<b>24'682.70</b>
<b>accruals/provisions</b>				
membership fee prepayments	258'676.00	279'771.03	276'000.00	300'012.00
not yet paid expenses	6'000.00	6'489.30	6'000.00	6'522.00
	<b>264'676.00</b>	<b>286'260.33</b>	<b>282'000.00</b>	<b>306'534.00</b>
<b>total liabilities</b>	<b>364'794.96</b>	<b>394'543.99</b>	<b>356'052.47</b>	<b>387'029.03</b>
<b>equity</b>				
<b>membership fees</b>				
Registration fees - Individuals	92'507.43	110'697.83	91'157.43	109'237.73
Registration fees - Corporations	315'882.94	376'214.48	308'668.69	368'411.91
	<b>408'390.37</b>	<b>486'912.31</b>	<b>399'826.12</b>	<b>477'649.65</b>
<b>currency translation differences</b>				
currency translation differences	0.00	-98'349.97	0.00	-85'373.71
	<b>0.00</b>	<b>-98'349.97</b>	<b>0.00</b>	<b>-85'373.71</b>
<b>accumulated profit / deficit</b>				
brought forward Jan. 01	1'019'394.65	1'150'417.04	997'134.50	1'125'653.22
net loss / income for the year	-472'363.88	-505'643.64	22'260.15	24'763.82
	<b>547'030.77</b>	<b>644'773.39</b>	<b>1'019'394.65</b>	<b>1'150'417.04</b>
<b>total equity</b>	<b>955'421.14</b>	<b>1'033'335.73</b>	<b>1'419'220.77</b>	<b>1'542'692.97</b>
<b>total equity and liabilities</b>	<b>1'320'216.10</b>	<b>1'427'879.72</b>	<b>1'775'273.24</b>	<b>1'929'722.01</b>

## Income statement

	2020 EUR	2020 CHF	2019 EUR	2019 CHF
<b>revenues</b>				
<b>annual member contributions</b>				
memberships	641'257.78	686'436.74	650'916.76	724'127.32
	<b>641'257.78</b>	<b>686'436.74</b>	<b>650'916.76</b>	<b>724'127.32</b>
<b>income miscellaneous</b>				
Income Certification	1'841.01	1'970.72	0.00	0.00
	<b>1'841.01</b>	<b>1'970.72</b>	<b>0.00</b>	<b>0.00</b>
<b>donations</b>				
Income Donations	2'654.92	2'841.97	2'984.02	3'319.64
	<b>2'654.92</b>	<b>2'841.97</b>	<b>2'984.02</b>	<b>3'319.64</b>
<b>Events</b>				
Events T3CON/T3DD/T3BOARD/Certifunction	9'088.96	9'729.31	53'415.81	59'423.65
	<b>9'088.96</b>	<b>9'729.31</b>	<b>53'415.81</b>	<b>59'423.65</b>
<b>Reduction in Earnings</b>				
Reduction in Earnings	-3'235.80	-3'463.77	0.00	0.00
	<b>-3'235.80</b>	<b>-3'463.77</b>	<b>0.00</b>	<b>0.00</b>
<b>total revenues</b>	<b>651'606.87</b>	<b>697'514.96</b>	<b>707'316.59</b>	<b>786'870.61</b>
<b>expenses</b>				
<b>Expenses Events</b>				
T3CON	0.00	0.00	7'054.98	7'848.47
TPO3 TCCE Gamification	0.00	0.00	5'033.38	5'599.50
Event Committee	871.76	933.18	854.15	950.22
iT3BC@Hof-Uninversity.de	4'000.00	4'281.81	4'041.28	4'495.81
	<b>4'871.76</b>	<b>5'214.99</b>	<b>16'983.79</b>	<b>18'894.01</b>
<b>Expenses Budget</b>				
TYPO3 CMS	350'356.80	375'040.72	350'213.57	389'603.14
Expenses Certification	2'120.38	2'269.77	0.00	0.00
Security Team	32'055.50	34'313.93	14'653.30	16'301.40
Fluid Powered TYPO3	0.00	0.00	5'681.68	6'320.72
Achieve more together	766.79	820.81	13'700.50	15'241.44
Community Expansion Initiative Workgroup	9'050.55	9'688.19	8'195.46	9'117.23
TYPO3 Documentation, Maintenance, Improvem.	25'819.55	27'638.63	22'476.92	25'004.97
T3 Rookis	0.00	0.00	-1'394.25	-1'551.07
Expenses President TYPO3 Association	9'059.50	9'697.77	11'310.84	12'583.00
Emerce Digital Marketing Live in NL	14'000.00	14'986.35	0.00	0.00
Get TYPO3 CMS popularity up to speed in NL	9'000.00	9'634.08	0.00	0.00
Provide QA Best Practices	2'408.90	2'578.62	0.00	0.00
Publication CI process for extensions & packages	1'566.45	1'676.81	0.00	0.00
Security Reporter Appreciation	2'550.00	2'729.66	0.00	0.00
TYPO3 Accessibility	10'173.24	10'889.98	0.00	0.00
Stability of existing TYPO3 ecosystem	35'000.00	37'465.88	0.00	0.00
TER Integration with Packagist	12'000.00	12'845.44	0.00	0.00
Integrated Site Package Builder	15'000.00	16'056.80	0.00	0.00
demo typo3. org	35'000.00	37'465.88	0.00	0.00
OSP: TYPO3 Guidebook promotion	12'200.00	13'059.53	0.00	0.00
OSP: The (official) TYPO3 Podcast	12'500.00	13'380.67	0.00	0.00
Translate TYPO3 using CrowdIn	3'010.50	3'222.60	0.00	0.00
Market Intelligence Team	6'178.15	6'613.42	0.00	0.00
Graphics for the TYPO3 Guidebook	12'980.00	13'894.49	0.00	0.00
	<b>612'796.31</b>	<b>655'970.05</b>	<b>424'838.02</b>	<b>472'620.83</b>

## Income statement

	2020 EUR	2020 CHF	2019 EUR	2019 CHF
<b>Expenses MarCom</b>				
typo3.org Maintenance	8'517.07	9'117.13	11'176.31	12'433.34
TYPO3 Book project	16'570.00	17'737.42	0.00	0.00
Marketing	2'098.54	2'246.39	3'505.49	3'899.76
General Communication	67'619.60	72'383.65	91'394.06	101'673.42
Expenses Online Certification Platform	0.00	0.00	15.01	16.70
Expenses TYPO3 Marketplace	0.00	0.00	24'999.37	27'811.12
Country Committees (French, NL, AT)	-146.24	-156.54	0.00	0.00
Academic Committee	307.77	329.45	0.00	0.00
French Committees	0.00	0.00	1'201.05	1'336.14
	<b>94'966.74</b>	<b>101'657.49</b>	<b>132'291.29</b>	<b>147'170.49</b>
<b>Expenses Management</b>				
Financial Statement & Audit	6'215.23	6'653.12	5'021.67	5'586.47
Lawyer	25'771.54	27'587.24	26'158.24	29'100.34
Back Office	43'368.93	46'424.43	41'129.88	45'755.88
Association Compensation	56'320.95	60'288.97	0.00	0.00
General Meetings EAB+Board	0.00	0.00	1'155.53	1'285.50
Membership in other organisations	4'308.70	4'612.26	5'938.08	6'605.95
Education Committee / TYPO3 Campus	42'047.52	45'009.92	24'113.80	26'825.95
Exp. Education Committee / Campus / Certifications	693.87	742.76	14'499.82	16'130.66
Inc. Education Committee / Campus / Certifications	0.00	0.00	-48'159.02	-53'575.61
Travel cost for the entire organization	1'808.42	1'935.83	14'178.91	15'773.65
	<b>180'535.16</b>	<b>193'254.52</b>	<b>84'036.91</b>	<b>93'488.79</b>
<b>Expenses Product-Infrastructure</b>				
Server/Infrastructure/Maintenance	20'957.54	22'434.08	17'982.12	20'004.62
	<b>20'957.54</b>	<b>22'434.08</b>	<b>17'982.12</b>	<b>20'004.62</b>
<b>operating expenses</b>				
phone & postage	942.60	1'009.01	800.57	890.61
insurance	1'425.21	1'525.62	1'368.38	1'522.29
other administration expenses	555.69	594.84	618.45	688.01
	<b>2'923.50</b>	<b>3'129.47</b>	<b>2'787.40</b>	<b>3'100.91</b>
<b>total expenses</b>	<b>917'051.01</b>	<b>981'660.61</b>	<b>678'919.53</b>	<b>755'279.65</b>
<b>operating loss / profit</b>	<b>-265'444.14</b>	<b>-284'145.65</b>	<b>28'397.06</b>	<b>31'590.96</b>
<b>financial income and expenses</b>				
financial income	13.87	14.85	72.66	80.83
transaction costs / bank interest	-4'529.42	-4'848.53	-8'691.37	-9'668.91
exchange lost	-7'051.62	-7'548.43	-2'247.53	-2'500.32
	<b>-11'567.17</b>	<b>-12'382.12</b>	<b>-10'866.24</b>	<b>-12'088.40</b>
<b>Extraordinary income and expenses</b>				
Extraordinary income	2'084.73	2'231.61	5'659.34	6'295.86
Extraordinary expenses	-196'480.23	-210'322.98	0.00	0.00
	<b>-194'395.50</b>	<b>-208'091.37</b>	<b>5'659.34</b>	<b>6'295.86</b>
<b>taxes</b>	<b>-957.07</b>	<b>-1'024.50</b>	<b>-930.01</b>	<b>-1'034.61</b>
<b>net loss / income</b>	<b>-472'363.88</b>	<b>-505'643.64</b>	<b>22'260.15</b>	<b>24'763.82</b>

## Notes

	<b>31.12.2020</b>	<b>Prior Year</b>
	<b>CHF</b>	<b>CHF</b>
<b>Accounting policies</b>		
<p>These annual accounts have been prepared in accordance with Swiss law. The most relevant requirements are set out in the Swiss Code of Obligations (Art. 957 - Art. 962).</p>		
<b>Accounting in other currency than Swiss Francs</b>		
<p>The bookkeeping is recorded in Euro (EUR). In order to comply with Article 958d of the Swiss Code of Obligations and for tax purposes, the financial statements are presented in CHF and EUR. The corresponding CHF amounts at the year-end in the balance sheet accounts are stated at closing rate of EUR/CHF 1.08155 (previous year: EUR/CHF 1.087000) and in the profit and loss accounts at average rate of EUR/CHF 1.070454 (previous year: EUR/CHF 1.112473).</p>		
<b>Participation</b>		
<p>TYPO3 PLC (TYPO3 GmbH)  Dusseldorf, Germany  Capital Stock TEUR 105 (previous year TEUR 105)  Share of capital and votes 100%</p>		
<b>Number of full-time positions</b>		
No more than 10	applicable	applicable
<b>Extraordinary Income</b>		
<p>The extraordinary expenses 2020 of EUR 196'480.23 comprise the deficit guarantee of 2019 T3Con of EUR 87'235.18, non-demandable German VAT of EUR 39'645.05 and the Association Compensation for the Board and the BCC-Members of EUR 69'600 for the year 2019</p> <p>The extraordinary income 2020 of EUR 2'084.73 and 2019 of EUR 2'084.73 comprises aperiodic receivables from previous years.</p>		
<b>Significant events after the balance sheet date</b>		
	None	None