

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 2021**

(for the year ended 31.12.2021)

29 April 2022  
17034390/21314087/E/mag/yst

**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 2021.

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, 29 April 2022

BDO Ltd

Marcel Geisser  
Auditor in Charge  
Licensed Audit Expert

i.V. Yannick Steinger  
BA in Political Economics

Enclosure  
Financial statements

**Balance Sheet**

<b>Assets</b>	<b>31.12.2021</b>	<b>31.12.2021</b>	<b>31.12.2020</b>	<b>31.12.2020</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)	63'552.11	65'849.52	137'629.70	148'853.40
Bank accounts (Euro)	1'063'687.52	1'102'139.82	1'025'990.37	1'109'659.88
	<b>1'127'239.63</b>	<b>1'167'989.34</b>	<b>1'163'620.07</b>	<b>1'258'513.29</b>
<b>receivables</b>				
Accounts receivables third parties	88'097.93	91'282.67	45'430.01	49'134.83
Provision for doubtful debts	-20'000.00	-20'723.00	-20'000.00	-21'631.00
	<b>68'097.93</b>	<b>70'559.67</b>	<b>25'430.01</b>	<b>27'503.83</b>
<b>other receivables</b>	<b>160.22</b>	<b>166.01</b>	<b>1'483.23</b>	1'604.19
<b>accruals</b>				
prepaid expenses	0.00	0.00	24'682.79	26'695.67
	<b>0.00</b>	<b>0.00</b>	<b>24'682.79</b>	<b>26'695.67</b>
<b>total current assets</b>	<b>1'195'497.78</b>	<b>1'238'715.02</b>	<b>1'215'216.10</b>	<b>1'314'316.97</b>
<b>fixed assets</b>				
<b>shareholdings</b>				
TYPO3 PLC	105'000.00	108'795.75	105'000.00	113'562.75
	<b>105'000.00</b>	<b>108'795.75</b>	<b>105'000.00</b>	<b>113'562.75</b>
<b>total fixed assets</b>	<b>105'000.00</b>	<b>108'795.75</b>	<b>105'000.00</b>	<b>113'562.75</b>
<b>total assets</b>	<b>1'300'497.78</b>	<b>1'347'510.77</b>	<b>1'320'216.10</b>	<b>1'427'879.72</b>

## Balance Sheet

<b>Equity and liabilities</b>	<b>31.12.2021</b>	<b>31.12.2021</b>	<b>31.12.2020</b>	<b>31.12.2020</b>
	<b>EUR</b>	<b>CHF</b>	<b>EUR</b>	<b>CHF</b>
<b>liabilities</b>				
<b>current liabilities</b>				
accounts payable	73'989.10	76'663.81	78'699.34	85'117.27
	<b>73'989.10</b>	<b>76'663.81</b>	<b>78'699.34</b>	<b>85'117.27</b>
<b>liabilities direct participation</b>				
TYPO3 PLC	21'419.62	22'193.94	21'419.62	23'166.39
	<b>21'419.62</b>	<b>22'193.94</b>	<b>21'419.62</b>	<b>23'166.39</b>
<b>accruals/provisions</b>				
membership fee prepayments	285'950.80	296'287.92	258'676.00	279'771.03
not yet paid expenses	6'000.00	6'216.90	6'000.00	6'489.30
	<b>291'950.80</b>	<b>302'504.82</b>	<b>264'676.00</b>	<b>286'260.33</b>
<b>total liabilities</b>	<b>387'359.52</b>	<b>401'362.57</b>	<b>364'794.96</b>	<b>394'543.99</b>
<b>equity</b>				
<b>membership fees</b>				
Registration fees - Individuals	94'500.28	112'762.72	92'507.43	110'697.83
Registration fees - Corporations	331'425.69	392'319.10	315'882.94	376'214.48
	<b>425'925.97</b>	<b>505'081.82</b>	<b>408'390.37</b>	<b>486'912.31</b>
<b>currency translation differences</b>				
currency translation differences	0.00	-139'042.59	0.00	-98'349.97
	<b>0.00</b>	<b>-139'042.59</b>	<b>0.00</b>	<b>-98'349.97</b>
<b>accumulated profit / deficit</b>				
brought forward Jan. 01	547'030.77	644'773.39	1'019'394.65	1'150'417.04
net loss for the year	-59'818.48	-64'664.42	-472'363.88	-505'643.64
	<b>487'212.29</b>	<b>580'108.97</b>	<b>547'030.77</b>	<b>644'773.39</b>
<b>total equity</b>	<b>913'138.26</b>	<b>946'148.20</b>	<b>955'421.14</b>	<b>1'033'335.73</b>
<b>total equity and liabilities</b>	<b>1'300'497.78</b>	<b>1'347'510.77</b>	<b>1'320'216.10</b>	<b>1'427'879.72</b>

## Income statement

	2021 EUR	2021 CHF	2020 EUR	2020 CHF
<b>revenues</b>				
<b>annual member contributions</b>				
memberships	634'933.32	686'369.79	641'257.78	686'436.74
	<b>634'933.32</b>	<b>686'369.79</b>	<b>641'257.78</b>	<b>686'436.74</b>
<b>income miscellaneous</b>				
Income Certification	0.00	0.00	1'841.01	1'970.72
	<b>0.00</b>	<b>0.00</b>	<b>1'841.01</b>	<b>1'970.72</b>
<b>donations</b>				
Income Donations	6'765.00	7'313.04	2'654.92	2'841.97
	<b>6'765.00</b>	<b>7'313.04</b>	<b>2'654.92</b>	<b>2'841.97</b>
<b>Events</b>				
Events T3CON/T3DD/T3BOARD/Certifunction	-97.94	-105.87	9'088.96	9'729.31
	<b>-97.94</b>	<b>-105.87</b>	<b>9'088.96</b>	<b>9'729.31</b>
<b>Reduction in Earnings</b>				
Reduction in Earnings	0.00	0.00	-3'235.80	-3'463.77
	<b>0.00</b>	<b>0.00</b>	<b>-3'235.80</b>	<b>-3'463.77</b>
<b>total revenues</b>	<b>641'600.38</b>	<b>693'576.95</b>	<b>651'606.87</b>	<b>697'514.96</b>
<b>expenses</b>				
<b>Expenses Events</b>				
Event Committee	1'083.17	1'170.92	871.76	933.18
iT3BC@Hof-University.de	0.00	0.00	4'000.00	4'281.81
	<b>1'083.17</b>	<b>1'170.92</b>	<b>4'871.76</b>	<b>5'214.99</b>
<b>Expenses Budget</b>				
TYPO3 CMS	204'162.00	220'701.33	350'356.80	375'040.72
Documentation Content Team	16'354.40	17'679.28	0.00	0.00
Expenses Certification	0.00	0.00	2'120.38	2'269.77
Security Team	39'403.60	42'595.72	32'055.50	34'313.93
Achieve more together	0.00	0.00	766.79	820.81
Community Expansion Initiative Workgroup	3'595.40	3'886.67	9'050.55	9'688.19
TYPO3 Documentation, Maintenance, Improvem.	24'479.15	26'462.23	25'819.55	27'638.63
Expenses President TYPO3 Association	5'657.32	6'115.62	9'059.50	9'697.77
Expenses GA Travel and Hotel	722.38	780.90	0.00	0.00
Emerce Digital Marketing Live in NL	0.00	0.00	14'000.00	14'986.35
Get TYPO3 CMS popularity up to speed in NL	0.00	0.00	9'000.00	9'634.08
Provide QA Best Practices	0.00	0.00	2'408.90	2'578.62
Publication CI process for extensions & packages	0.00	0.00	1'566.45	1'676.81
Security Reporter Appreciation	0.00	0.00	2'550.00	2'729.66
TYPO3 Accessibility	1'989.35	2'150.51	10'173.24	10'889.98
Documentation should have global search	6'820.00	7'372.49	0.00	0.00
Stability of existing TYPO3 ecosystem	0.00	0.00	35'000.00	37'465.88
TER Integration with Packagist	0.00	0.00	12'000.00	12'845.44
Integrated Site Package Builder	0.00	0.00	15'000.00	16'056.80
demo typo3. org	11'170.00	12'074.89	35'000.00	37'465.88
Further development of most important extension	3'410.00	3'686.25	0.00	0.00
Wiki Migration	7'586.25	8'200.82	0.00	0.00
OSP: TYPO3 Guidebook promotion	2'550.00	2'756.58	12'200.00	13'059.53
OSP: The (official) TYPO3 Podcast	0.00	0.00	12'500.00	13'380.67
Translate TYPO3 using CrowdIn	0.00	0.00	3'010.50	3'222.60
Market Intelligence Team	0.00	0.00	6'178.15	6'613.42
Graphics for the TYPO3 Guidebook	0.00	0.00	12'980.00	13'894.49
Update Outdated Screenshots in the Official Doc.	7'452.27	8'055.98	0.00	0.00
Microcopy and UI Text	2'000.00	2'162.02	0.00	0.00
Improve EXT: extension_builder	12'500.00	13'512.64	0.00	0.00
Provide QA Best Practices usable by Comm.	4'279.25	4'625.92	0.00	0.00
Translate TYPO3 using CrowdIn II	1'320.00	1'426.93	0.00	0.00
Digital TYPO3 contribution workshop	1'450.00	1'567.47	0.00	0.00
Micro Certifications	16'687.16	18'039.00	0.00	0.00
Extension documentation contest	1'860.00	2'010.68	0.00	0.00
Mask + Mask Export	4'000.00	4'324.04	0.00	0.00
TYPO3 Student Grant	4'500.00	4'864.55	0.00	0.00
CoCoMoN collaborative project	19'110.40	20'658.55	0.00	0.00
	<b>403'058.93</b>	<b>435'711.06</b>	<b>612'796.31</b>	<b>655'970.05</b>

**Income statement**

	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>
	<b>EUR</b>	<b>CHF</b>	<b>EUR</b>	<b>CHF</b>
<b>Expenses MarCom</b>				
typo3.org Maintenance	7'364.60	7'961.21	8'517.07	9'117.13
TYPO3 Book project	0.00	0.00	16'570.00	17'737.42
Marketing	1'213.18	1'311.46	2'098.54	2'246.39
General Communication	56'225.08	60'779.92	67'619.60	72'383.65
The (official) TYPO3 podcast 2021	12'000.00	12'972.13	0.00	0.00
Country Committees (French, NL, AT)	1'540.00	1'664.76	-146.24	-156.54
Academic Committee	0.00	0.00	307.77	329.45
	<b>78'342.86</b>	<b>84'689.48</b>	<b>94'966.74</b>	<b>101'657.49</b>
<b>Expenses Management</b>				
Financial Statement & Audit	4'957.69	5'359.32	6'215.23	6'653.12
Lawyer	22'344.80	24'154.97	25'771.54	27'587.24
Back Office	42'753.35	46'216.83	43'368.93	46'424.43
Association Compensation	57'900.00	62'590.53	56'320.95	60'288.97
Membership in other organisations	4'447.93	4'808.26	4'308.70	4'612.26
Education Committee / TYPO3 Campus	33'749.70	36'483.79	42'047.52	45'009.92
Exp. Education Committee / Campus / Certifications	0.00	0.00	693.87	742.76
Travel cost for the entire organization	3'204.84	3'464.47	1'808.42	1'935.83
	<b>169'358.31</b>	<b>183'078.17</b>	<b>180'535.16</b>	<b>193'254.52</b>
<b>Expenses Product-Infrastructure</b>				
Server/Infrastructure/Maintenance	41'023.17	44'346.49	20'957.54	22'434.08
	<b>41'023.17</b>	<b>44'346.49</b>	<b>20'957.54</b>	<b>22'434.08</b>
<b>operating expenses</b>				
phone & postage	444.04	480.01	942.60	1'009.01
insurance	1'448.98	1'566.36	1'425.21	1'525.62
other administration expenses	747.46	808.01	555.69	594.84
	<b>2'640.48</b>	<b>2'854.39</b>	<b>2'923.50</b>	<b>3'129.47</b>
<b>total expenses</b>	<b>695'506.92</b>	<b>751'850.51</b>	<b>917'051.01</b>	<b>981'660.61</b>
<b>operating loss</b>	<b>-53'906.54</b>	<b>-58'273.55</b>	<b>-265'444.14</b>	<b>-284'145.65</b>
<b>financial income and expenses</b>				
financial income	0.00	0.00	13.87	14.85
transaction costs / bank interest	-5'913.69	-6'392.76	-4'529.42	-4'848.53
exchange lost	-146.00	-157.83	-7'051.62	-7'548.43
	<b>-6'059.69</b>	<b>-6'550.59</b>	<b>-11'567.17</b>	<b>-12'382.12</b>
<b>Extraordinary income and expenses</b>				
Extraordinary income	807.49	872.91	2'084.73	2'231.61
Extraordinary expenses	0.00	0.00	-196'480.23	-210'322.98
	<b>807.49</b>	<b>872.91</b>	<b>-194'395.50</b>	<b>-208'091.37</b>
<b>taxes</b>	<b>-659.74</b>	<b>-713.19</b>	<b>-957.07</b>	<b>-1'024.50</b>
<b>net loss</b>	<b>-59'818.48</b>	<b>-64'664.42</b>	<b>-472'363.88</b>	<b>-505'643.64</b>

## Notes

31.12.2021	Prior Year
CHF	CHF

### Accounting policies

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).

### Accounting in other currency than Swiss Francs

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 1.03615 (previous year: EUR/CHF 1.08155) and in the profit and loss accounts at average rate of EUR/CHF 1.08101082 (previous year: EUR/CHF 1.070454).

### Participation

TYPO3 PLC (TYPO3 GmbH)  
Dusseldorf, Germany  
Capital Stock TEUR 105 (previous year TEUR 105)  
Share of capital and votes 100%

### Number of full-time positions

No more than 10	applicable	applicable
-----------------	------------	------------

### Extraordinary Income

The extraordinary expenses 2020 of EUR 196'480.23 comprised 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

The extraordinary income 2021 consists of minor reversals of accrued VAT liabilities from previous years, whereas in 2020 the amount of EUR 2'084.73 comprised aperiodic receivables from previous years.

	<b>31.12.2021</b>	<b>Prior Year</b>
	<b>CHF</b>	<b>CHF</b>
<b>Significant events after the balance sheet date</b>	None	None