

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 2023

(for the period from 1.1. to 31.12.2023)

19 March 2024
17034390/21314087/E/yst/vsa

**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, operating statement and notes) of TYPO3 Association for the financial year ended 31 December 2023.

These financial statements are the responsibility of the committee. 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 entity personnel and analytical procedures as well as detailed tests of entity 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, 19 March 2024

BDO Ltd

Marcel Geisser

Licensed Audit Expert

ppa. Yannick Steinger

Auditor in Charge
Licensed Audit Expert

Enclosure
Financial statements

Balance Sheet

Assets	31.12.2023	31.12.2023	31.12.2022	31.12.2022
	EUR	CHF	EUR	CHF
current assets				
bank and cash				
Bank account (CHF)	27'698.70	25'751.48	37'604.12	38'082.07
Bank accounts (Euro)	1'326'667.40	1'233'402.68	1'165'951.57	1'180'770.81
	1'354'366.10	1'259'154.16	1'203'555.69	1'218'852.88
receivables				
Accounts receivables third parties	118'953.89	110'591.43	105'546.09	106'887.58
Provision for doubtful debts	-20'000.00	-18'594.00	-20'000.00	-20'254.20
	98'953.89	91'997.43	85'546.09	86'633.38
other receivables	160.22	148.96	160.22	162.26
short term loan to TYPO3 PLC	100'916.67	93'822.23	0.00	0.00
total current assets	1'554'396.88	1'445'122.78	1'289'262.00	1'305'648.52
fixed assets				
shareholdings				
TYPO3 PLC	105'000.00	97'618.50	105'000.00	106'334.55
	105'000.00	97'618.50	105'000.00	106'334.55
total fixed assets	105'000.00	97'618.50	105'000.00	106'334.55
total assets	1'659'396.88	1'542'741.28	1'394'262.00	1'411'983.07

Balance Sheet

Equity and liabilities	31.12.2023	31.12.2023	31.12.2022	31.12.2022
	EUR	CHF	EUR	CHF
liabilities				
current liabilities				
accounts payable	35'037.52	32'574.38	36'149.16	36'608.62
	35'037.52	32'574.38	36'149.16	36'608.62
liabilities direct participation				
TYPO3 PLC	0.00	0.00	22'724.04	23'012.86
	0.00	0.00	22'724.04	23'012.86
accruals/provisions				
membership fee prepayments	286'763.54	266'604.06	235'568.20	238'562.27
not yet paid expenses	6'000.00	5'578.20	6'000.00	6'076.26
	292'763.54	272'182.26	241'568.20	244'638.53
total liabilities	327'801.06	304'756.65	300'441.40	304'260.01
equity				
membership fees				
Registration fees - Individuals	97'185.98	115'399.54	96'185.98	114'469.84
Registration fees - Corporations	359'075.69	419'025.54	340'075.69	401'361.24
	456'261.67	534'425.08	436'261.67	515'831.08
currency translation differences				
currency translation differences	0.00	-257'680.98	0.00	-157'747.13
	0.00	-257'680.98	0.00	-157'747.13
accumulated profit				
brought forward Jan. 01	657'558.93	749'639.10	487'212.29	580'108.97
net profit for the year	217'775.22	211'601.43	170'346.64	169'530.13
	875'334.15	961'240.53	657'558.93	749'639.10
total equity	1'331'595.82	1'237'984.63	1'093'820.60	1'107'723.06
total equity and liabilities	1'659'396.88	1'542'741.28	1'394'262.00	1'411'983.07

Income statement

	2023 EUR	2023 CHF	2022 EUR	2022 CHF
revenues				
annual member contributions				
memberships	665'713.51	646'840.96	641'160.09	638'086.88
	665'713.51	646'840.96	641'160.09	638'086.88
donations				
Income Donations	385.00	374.09	2'400.00	2'388.50
	385.00	374.09	2'400.00	2'388.50
total revenues	666'098.51	647'215.04	643'560.09	640'475.38
expenses				
Expenses Events				
Event Committee	28'118.73	27'321.58	11'198.03	11'144.36
	28'118.73	27'321.58	11'198.03	11'144.36
Expenses Budget				
TYPO3 CMS	0.00	0.00	58'332.00	58'052.40
Security Team	15'960.02	15'507.56	25'541.38	25'418.96
Strategy Workshop	35'942.75	34'923.80	31'419.40	31'268.80
TYPO3 Documentation, Maintenance, Improvem.	40'373.99	39'229.41	33'484.43	33'323.93
Expenses President TYPO3 Association	3'587.15	3'485.46	1'630.26	1'622.45
Expenses GA Travel and Hotel	50.00	48.58	50.00	49.76
TYPO3 Accessibility	935.00	908.49	2'883.65	2'869.83
demo typo3. org	0.00	0.00	3'731.50	3'713.61
Update Outdated Screenshots in the Official Doc.	0.00	0.00	1'440.00	1'433.10
Localization Team	857.61	833.30	0.00	0.00
best practices	963.54	936.22	0.00	0.00
Out Reach Sprints	33'194.22	32'253.19	0.00	0.00
Dialogue Day	2'551.49	2'479.16	0.00	0.00
Motivation Research Team	1'114.99	1'083.38	0.00	0.00
Content Types	10'637.44	10'335.88	0.00	0.00
UX Team	10'127.80	9'840.68	5'740.61	5'713.09
TYPO3 Camp Nantes	-3'554.28	-3'453.52	-20.61	-20.51
	152'741.72	148'411.59	164'232.62	163'445.42

Income statement

	2023	2023	2022	2022
	EUR	CHF	EUR	CHF
Expenses MarCom				
typo3.org Maintenance	1'430.00	1'389.46	28'246.07	28'110.68
Marketing	2'622.44	2'548.10	2'869.67	2'855.92
General Communication	54'090.73	52'557.29	43'663.09	43'453.80
Increase TYPO3 Association memberships in the United Stat	0.00	0.00	1'472.17	1'465.11
GDPR-Compliant Memeber API	0.00	0.00	285.00	283.63
Country Comittees (French, NL, AT)	1'870.00	1'816.99	1'980.00	1'970.51
Academic Committee	352.76	342.76	0.00	0.00
	60'365.93	58'654.59	78'516.00	78'139.66
Expenses Management				
Financial Statement & Audit	5'083.48	4'939.37	4'566.03	4'544.14
Lawyer (Trademark)	16'428.17	15'962.44	28'449.22	28'312.86
Lawyer	6'187.50	6'012.09	0.00	0.00
Back Office	42'160.19	40'964.98	39'344.26	39'155.68
Data Privacy	10'800.00	10'493.83	0.00	0.00
Association Compensation	50'700.00	49'262.69	54'700.00	54'437.81
Membership in other organisations	3'375.00	3'279.32	3'250.00	3'234.42
Education Committee / TYPO3 Campus	1'970.28	1'914.42	18'474.36	18'385.81
Exp. Education Committee / Campus / Certifications	0.00	0.00	1'499.05	1'491.86
Travel cost for the entire organization	12'982.48	12'614.44	14'080.93	14'013.44
	149'687.10	145'443.57	164'363.85	163'576.02
Expenses Product-Infrastructure				
Server/Infrastructure/Maintenance	46'152.86	44'844.46	42'289.51	42'086.81
	46'152.86	44'844.46	42'289.51	42'086.81
operating expenses				
phone & postage	37.03	35.98	445.92	443.78
insurance	1'604.69	1'559.20	1'437.70	1'430.81
other administration expenses	792.04	769.59	535.53	532.96
	2'433.76	2'364.76	2'419.15	2'407.55
total expenses	439'500.10	427'040.55	463'019.16	460'799.82
operating profit	226'598.41	220'174.49	180'540.93	179'675.56
financial income and expenses				
financial income	916.67	890.68	-1'304.42	-1'298.17
transaction costs / bank interest	-9'019.28	-8'763.59	-7'846.78	-7'809.17
exchange lost	-33.05	-32.11	-529.44	-526.90
	-8'135.66	-7'905.02	-9'680.64	-9'634.24
Extraordinary income and expenses				
Extraordinary income	84.41	82.02	62.00	61.70
	84.41	82.02	62.00	61.70
taxes	-771.94	-750.06	-575.65	-572.89
net income	217'775.22	211'601.43	170'346.64	169'530.13

Notes

	31.12.2023	Prior Year
	CHF	CHF
Accounting policies		
<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>		
Accounting in other currency than Swiss Francs		
<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 0.9297 (previous year: EUR/CHF 1.01271) and in the profit and loss accounts at average rate of EUR/CHF 0.97165 (previous year: EUR/CHF 0.99521).</p>		
Participation		
<p>TYPO3 PLC (TYPO3 GmbH) Dusseldorf, Germany Capital Stock TEUR 105 (previous year TEUR 105) Share of capital and votes 100%</p>		
Number of full-time positions		
No more than 10	applicable	applicable
Significant events after the balance sheet date		
	None	None