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BDO Ltd
Landenbergstrasse 34
CH-6002 Lucerne

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 2013

(for the year ended 31.12.2013)

29 January 2014
10609/7/21314087/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 and income statement) of TYPO3 Association for the year ended 31 December 2013.

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. An employee of our organization assisted with the bookkeeping in the year under report. He was, however, not involved in the limited statutory examination.

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 accompanying financial statements do not comply with Swiss law and the articles of association.

Lucerne, 29 January 2014

BDO AG



Bruno Purtschert

Licensed Audit Expert



Christof Bättig

Auditor in Charge
Licensed Audit Expert

Enclosures

Financial statements

Balance Sheet

Assets	31.12.2013	31.12.2013	31.12.2012	31.12.2012
	EUR	CHF	EUR	CHF
current assets				
bank and cash				
CS account (CHF)	91.72	112.40	19'055.99	22'996.77
CS account (Euro)	24'632.04	30'186.57	5'702.12	6'881.32
bank account Sparkasse Hochrhein	170'338.13	208'749.38	80'371.41	96'992.22
bank account Sparkasse Hochrhein	352'376.16	431'836.98	149'126.44	179'965.79
bank account Sparkasse Hochrhein	45'676.25	55'976.24	36'545.91	44'103.60
	593'114.30	726'861.57	290'801.87	350'939.70
time deposit				
time deposit Sparkasse Hochrhein	236'316.06	289'605.33	235'065.87	283'677.49
	236'316.06	289'605.33	235'065.87	283'677.49
receivables				
VAT	2'370.78	2'905.39	0.00	0.00
	2'370.78	2'905.39	0.00	0.00
accruals				
prepaid expenses	0.00	0.00	17'352.53	20'941.03
	0.00	0.00	17'352.53	20'941.03
total current assets	831'801.14	1'019'372.29	543'220.27	655'558.22
total assets	831'801.14	1'019'372.29	543'220.27	655'558.22

Equity and liabilities	31.12.2013	31.12.2013	31.12.2012	31.12.2012
	EUR	CHF	EUR	CHF
liabilities				
current liabilities				
accounts payable	67'419.76	82'622.92	9'493.43	11'456.67
	67'419.76	82'622.92	9'493.43	11'456.67
accruals/provisions				
advanced payment membership fees	303'247.50	371'629.81	246'469.00	297'438.79
accruals	23'812.00	29'181.61	4'540.86	5'479.91
	327'059.50	400'811.42	251'009.86	302'918.70
total liabilities	394'479.26	483'434.33	260'503.29	314'375.37
equity				
membership fees				
active members	1'705.70	2'070.55	1'705.70	2'070.55
individual members	71'376.52	86'634.19	68'668.32	83'315.29
company members	232'341.54	282'120.05	212'841.54	258'222.80
	305'423.76	370'824.79	283'215.56	343'608.64
currency translation differences				
currency translation differences	0.00	3'713.86	0.00	-1'572.94
	0.00	3'713.86	0.00	-1'572.94
accumulated profit / deficit				
brought forward Jan. 01	-498.58	-852.84	-35'374.19	-42'940.73
net income for the year	132'396.70	162'252.16	34'875.61	42'087.89
	131'898.12	161'399.31	-498.58	-852.84
total equity	437'321.88	535'937.96	282'716.98	341'182.86
total equity and liabilities	831'801.14	1'019'372.29	543'220.27	655'558.23

Income statement

	2013 EUR	2013 CHF	2012 EUR	2012 CHF
revenues				
annual member contributions				
individual supporting members	38'038.70	46'616.43	28'808.79	34'766.45
company supporting members	384'711.75	471'464.25	292'736.64	353'274.58
	422'750.45	518'080.68	321'545.43	388'041.02
Events				
Events T3CON/T3DD/T3UNI & T3BOARD	37'305.81	45'718.27	83'126.30	100'316.82
	37'305.81	45'718.27	83'126.30	100'316.82
other income				
interest income	1'524.42	1'868.18	3'347.38	4'039.62
donations/various income	10'355.15	12'690.24	18'709.87	22'579.07
	11'879.57	14'558.41	22'057.25	26'618.69
total revenues	471'935.83	578'357.36	426'728.98	514'976.53
expenses				
Development TYPO3				
4005 TYPO3 Version 4	0.00	0.00	59'070.56	71'286.35
4006 TYPO3 Version 5	58'300.25	71'446.96	0.00	0.00
4001 TYPO3 Phoenix FLOW3/Version 5	0.00	0.00	203'929.34	246'101.93
4000 TYPO3 Phoenix - Development	69'693.79	85'409.74	0.00	0.00
4008 TYPO3 BLE Project Development	3'876.20	4'750.28	0.00	0.00
4015 TYPO3 Google Summer of Code 2013	4'808.26	5'892.52	0.00	0.00
4017 TYPO3 Grid Elem. 2.0 Code Sprint Part II	4'735.70	5'803.60	0.00	0.00
4080 TYPO 3 Active Contributors Meetup (T3dd)	6'567.06	8'047.93	0.00	0.00
4081 TYPO3 Neso UX Master Plan	12'318.50	15'096.32	0.00	0.00
4109 TYPO3 Days on Poznan University	2'292.09	2'808.96	0.00	0.00
4010 TYPO3 Camp Carpathians	1'950.00	2'389.73	0.00	0.00
6540 TYPO3 Backu-Office Improvments	16'525.35	20'251.82	0.00	0.00
6541 TYPO3 General Communication	10'945.35	13'413.53	0.00	0.00
6645 TYPO3 Version 4.x/5.0 Community Manager	57'254.42	70'165.29	66'051.95	79'711.49
3011 / 4011 TYPO3 Certifications	-10'165.19	-12'457.44	-22'286.88	-26'895.81
4009 TYPO3 security work	8'226.99	10'082.18	2'272.66	2'742.65
4010 TYPO3 Server Team	6'514.41	7'983.41	3'271.71	3'948.30
6533 TYPO3 Board-Assistance	16'318.41	19'998.21	13'767.67	16'614.82
6534 TYPO3 Board Work	0.00	0.00	3'485.37	4'206.14
3014 / 4014 Consultancy Listing	-17'005.00	-20'839.63	-13'651.42	-16'474.53
4003 Extension Builder	2'365.00	2'898.31	6'728.95	8'120.50
4004 Extbase Code-Sprint	6'360.29	7'794.54	5'055.72	6'101.24
4012 Doc Team	5'115.00	6'268.43	10'000.00	12'068.00
4013 New TER	1'051.01	1'288.01	2'480.00	2'992.86
	268'047.89	328'492.69	340'175.63	410'523.95

Income statement

	2013	2013	2012	2012
	EUR	CHF	EUR	CHF
operating expenses				
TYPO.org content refresh and improvements	1'414.74	1'733.76	0.00	0.00
phone & postage	920.20	1'127.71	0.00	0.00
accounting/audit	10'644.29	13'044.58	13'581.64	16'390.32
legal and tax advice	15'058.07	18'453.66	4'008.83	4'837.86
office lease	0.00	0.00	812.00	979.92
insurance	1'150.89	1'410.42	201.90	243.65
travel expenses	616.88	755.99	7'869.61	9'497.05
general meeting	7'777.63	9'531.49	3'762.47	4'540.55
marketing	28'932.73	35'457.06	13'328.16	16'084.42
other administration expenses	1'919.60	2'352.47	3'731.16	4'502.76
transaction costs / bank interest	860.14	1'054.10	701.97	847.14
exchange lost	1'851.41	2'268.90	3'680.00	4'441.02
	71'146.58	87'190.13	51'677.74	62'364.70
taxes	344.66	422.38	0.00	0.00
total expenses	339'539.13	416'105.20	391'853.37	472'888.65
net income	132'396.70	162'252.16	34'875.61	42'087.89