



Association Internationale
pour les Technologies Objets e.V.

31. Annual General Meeting

Treasurer's Report
Walter Olthoff

27. October 2021
Aarhus (virtual)

Financial and other activities of AITO's Treasurer permanently and in 2021 (I)

Besides being involved in all monthly Exec Board meetings and topics there are a few Treasurer-specifics:

1. Taking care of AITO Financial Statement 2020 and **balance sheets**
2. Confirming and securing AITO's **non-for-profit status** with the IRS in Germany
3. Support **bidding** for future ECOOPs with past financial data
4. **Supervising** AITO Services GmbH (AS)
 - a) Establish and maintain AITO/AS as community-owned service provider for ECOOPs and other scientific conferences
 - b) Service contracts for organizing and running conferences in the **current year**, including coordinating the AITO/AS-LOC relation, contracting to **next year's** LOC; financial closing with **last year's** LOC; coordination of
 - c) Coordination tax consultants in hosting countries for VAT issues

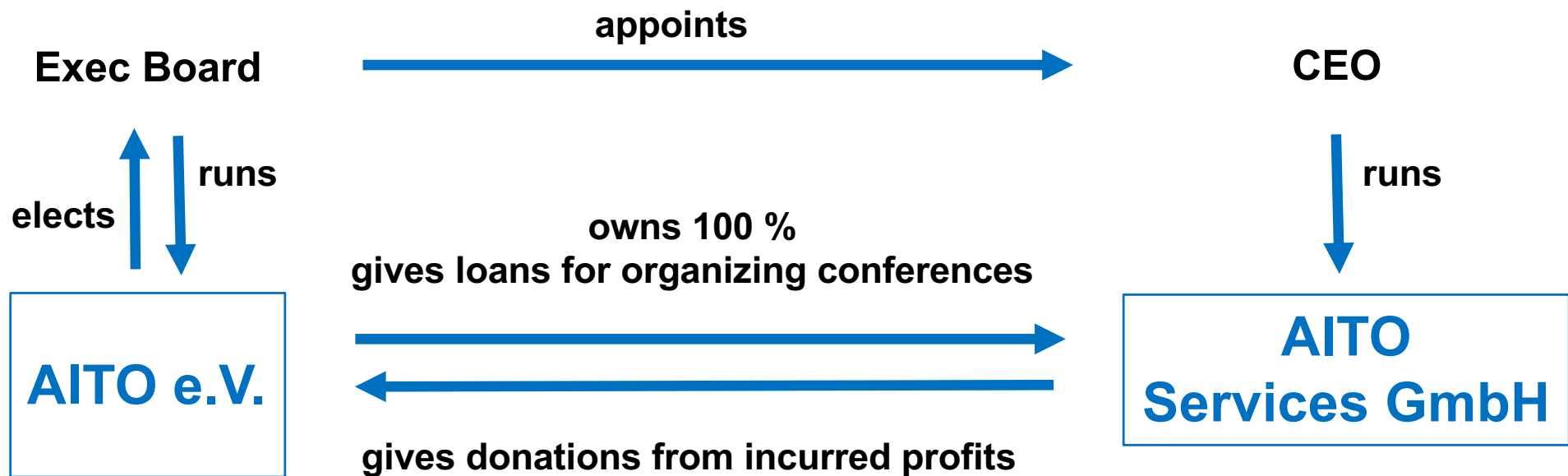
Financial and other activities of AITO's Treasurer in 2021 (II)

Activities 2021

5. Funding issues, esp. loan management, Dahl Nygaard award, JOT, etc.
6. Due to the Corona-Situation, the Treasurer activities were reduced in 2021 as virtual conferencing as practiced for ECOO21 requires less financial organization and transactions
7. Close cooperation with AS CEO as she runs the actual conference organization on a daily basis.

AITO e.V. and AITO Services GmbH

AITO e.V.	Established: 1.3.1998 Capital 2020: 291.276,59 €	Non-profit (support science)
AITO Services GmbH	Established: 1.10.2015 Capital: 25.000 €	For-profit (organisation of conferences)



AITO Services GmbH is assisted by a **local tax consultant firm** in Kaiserslautern that also assists AITO e.V. in its annual tax declarations.

Experiences:

1. LOC's really appreciate the support given by AS / Annabel / Lucie and her team.
2. Financial transactions are streamlined and very effective.
3. VAT questions are away from the LOC's but cling to AITO/AS. We are building up a repository of VAT-identifications throughout Europe (Germany, Spain, Netherlands, England, Czech Republic, Denmark)
4. AS financial results so far were positive and are accumulated in AS or transferred to AITO.
5. AS handled non-ECOOP-conferences (Programming 2018, CurryOn 2018, ETAPS 2019, CurryOn 2019, PLISS 2019, ISSTA 2020 and ISSTA 2021)
6. A mid-term plan for AS will be developed (growth, employees) together with CEO

AITO Services GmbH Profit and Loss Statements 2019 - 2020 in € (GAM 2021)

Profit and Loss Statement		2019		2020	
1.	Other operating income				
	Revenues	417.782,81		24.960,00	
	income from liquidated accruals	432,60		0,00	
	Income from conferences	0,00	418.215,41	432,90	25.392,90
2.	Personnel expenditure				
	Wages	-10.100,00	-10.100,00	-4.462,50	-4.462,50
3.	Other operating expenditure				
	Insurances, fees	-528,36		-183,50	
	Travel Marketing	-22.000,46		0,00	
	Misc. Costs (Conferences)	-307.768,65		-30.453,41	
	Other operating expenditure	-30.027,33	-360.324,80	-38.546,79	-69.183,70
4.	Taxes	-4.596,45	-4.596,45	2.712,02	2.712,02
5.	Interest and similar expenses	-740,00	-740,00	-216,00	-216,00
6.	Other taxes	-30.009,31	-30.009,31	0,00	0,00
7.	Profit		12.444,85		-45.757,28

ECOOP2020 will result without loss with payments in 2021

AITO Services GmbH Balance Sheets 2019 - 2020 in € (GAM 2021)

Assets	2019	2020	LIABILITIES	2019	2020
A. Capital Assets			A. Capital		
Advance payments paid	0,00	0,00			
			Nominal capital	25.000,00	25.000,00
			Capital carried forward	48.922,44	61.367,29
B. Fluid Assets			Profit	12.444,85	-45.757,28
Other Assets	22.567,52	21.730,48			
			B. Accruals		
			Tax accruals	0,00	0,00
Securities	0,00	0,00	Annual statement and audit	2.300,00	1.400,00
			C. Accounts payable		
			Advance payments received	0,00	0,00
Bank accounts	138.132,21	112.604,33	other accounts	72.032,44	92.324,80
Assets (total)	160.699,73	134.334,81	Liabilities (total)	160.699,73	134.334,81

AITO e.V. Profit and Loss Statements 2019 - 2020 in € (GAM 2021)

	Profit and Loss Statement	2019		2020	
1.	Other operating income				
	Revenues				
	Income ECOOP 2018		102.810,16	0,00	
	Income ECOOP 2019		36.130,05	0,00	
	income from liquidated accruals			400,00	400,00
2.	Other operating expenditure				
	Expenses in other accounting periods	0,00		-345,00	
	Awards	-4.000,00		0,00	
	Fees	-998,92		-354,65	
	Penalties	-3,00		-150,00	
	Travel	-3.481,48		0,00	
	Other costs	-267,99		-104,53	
	ECOOP 2019	-10.000,00		0,00	
	Tax Consulting Intl	-1.110,00		0,00	
	Tax Consulting Germany	-600,00		-500,00	
	bank fees	-301,03		-343,98	
	Networksolutions fees	-72,89		-531,53	
	Credit Card Concardis fees	-9.793,20		0,00	
	Credit Card Amex fees	-482,79		0,00	
			-31.111,30		-2.329,69
3.	other taxes				
	paid VAT foreign	-1.907,41			
	claimed VAT foreign	16.449,37		405,73	405,73
	claimed VAT	15.966,39			
			30.508,35		
3.	Profit		138.337,26		-1.523,96

AITO e.V. Balance Sheets 2019 - 2020 in € (GAM 2021)

Assets	2019	2020	LIABILITIES	2019	2020
A. Capital Assets			A. Capital		
Shares	25.000,00	25.000,00	Capital carried forward	154.463,29	292.800,55
B. Fluid Assets			Profit	138.337,26	
Other Assets	24.852,62	80.529,08	Loss		-1.523,96
Tax	23.420,34	23.398,34	B. Accruals		
			Other Accruals		
			Annual statement and audit	1.200,00	500,00
			C. Accounts payable		
Savings with banks			Other accounts		
SSK (three accounts)	240.894,51	162.849,17	VAT	20.166,92	0,00
Assets (total)	314.167,47	291.776,59	Liabilities (total)	314.167,47	291.776,59

AITO e.V. Grants & Support Fiscal 2021

	Item	State	Amount
I.	Student support ECOOP (recurring)	budgeted	5.000,00 €
II.	Support AITO 2021 Dahl-Nygaard Prize	paid	2.275,67 €
III.	JOT Support (decision from GAM 20 in Maribor 2010)	paid	276,49 €

For ensuring the non-profit status of AITO, support actions in the scientific realm are essential.

AiO

Thank you